

Council Meeting

Monday May 29th, 2023

Video Conference

AGENDA

<https://us02web.zoom.us/j/89859137751?pwd=WTNEMFIFZWIMV0I5NjVOcnllQUhudz09>

Meeting ID: 898 5913 7751

Passcode: 264880

Start time: 6:00 p.m.

Guest: Angela Polifroni

Convening the meeting

Adoption of Agenda

Approval of minutes from March 29, 2023

STARTS CM00614

REGULAR BUSINESS

1) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

- i) Fourth Quarter Internal Financial Statements, March 31, 2023 6
 (1) Recommendation from the May 16, 2023 Finance Committee meeting

May 16, 2023 Finance Committee meeting

MOVED: **SECONDED:**

THAT Council resolve to receive the recommendation from the Standing Committee on Finance and approve the Toquaht Nation 4th Quarter Internal Financial Statements, March 31, 2023.

YES: 4

NO: 0

Motion Carried

THAT Council receive the recommendation from the Toquaht People's Assembly and resolve to enact the Annual Budget Act 2023-2024 in the form now laid before the Council as TNS 1/2023 of the Toquaht Nation.

b) Request for Decision

- i) Seeking Drafting Instructions for the Land Act 92

THAT Council approve Ratcliff LLP to draft an amending act based on the recommendations in the Brief Note dated May 5th, 2023.

c) Request for Decision

- i) Information Report 102
 ii) 2019 Toquaht Election
 (1) Last Election was set for October 1st, 2019
 (a) Dates to choose: between Oct. 18, 19, 20, 26 or 27

THAT Council resolve to designate DATE, 2023 as the general voting day of the 2023 Toquaht Election

d) Request for Decision

- i) Designate the Chief Electoral Officer

THAT Toquaht Council resolve to designate Lawrence Lewis as the Chief Electoral Officer for the 2023 General Election.

e) Request for Decision

- i) Choose Voting Places

(1) Must be held at the Toquaht Administration office plus any other location if so desired

THAT Toquaht Council resolve to designate the Toquaht Administration office, located at 1971 Peninsula Road, Ucluelet, BC [and SECOND LOCATION if required] as the approved voting place.

f) Request for Decision

- i) Choose Voting methods

THAT Council resolve to set the voting methods for the 2023 General Election as follows:

- *in person, on general voting day;*
- *by mail-in ballot; and*
- *by electronic voting, on electronic voting days.*

2) REPORTS

3) INFORMATION FOR RECEIPT

- a) QST Minutes from February 8, 2023 and November 29, 2022
- b) QST Financial Statements dated March 31, 2023

104
109

THAT council receive the following information a & b.

4) ADDITIONS

Additions/deletions

-

Adjourn meeting

Toquaht Council
 Wednesday March 29th, 2023
 Video Conference
DRAFT Meeting Minutes

Present: Kirsten Johnsen, Kevin Mack, Anne Mack, Naomi Mack, Noah Plonka

Absent:

Guest: Angela Polifroni, Brent Lehmann

Chair: Kirsten Johnsen

Recorder: Kirsten Johnsen

Quorum was present throughout the meeting

Convened 6:00 p.m.
STARTS CM00611

Agenda adopted by consensus

Minutes from March 15, 2023 approved by consensus

1) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

i) 3rd Reading of Annual Budget Act 2023-2024

(1) The Act was presented at the March 25, 2023 People's Assembly

CM00611 MOVED: Naomi Mack

SECONDED: Anne Mack

THAT Council receive the recommendation from the Toquaht People's Assembly and resolve to enact the Annual Budget Act 2023-2024 in the form now laid before the Council as TNS 1/2023 of the Toquaht Nation.

YES: 5

NO: 0

Motion Carried

b) Request for Decision

i) 3rd Reading of Five-Year Financial Plan Act 2023-2024 to 2027-2028

CM00612 MOVED: Noah Plonka

SECONDED: Anne Mack

THAT Council receives the recommendation from the finance committee and resolve to enact the Five-Year Financial Plan Act 2023-2024 to 2027-2028 in the form now laid before the Council as TNS 2/2023 of the Toquaht Nation.

YES: 5

NO: 0

Motion Carried

2) REPORTS AND COMMITTEE MINUTES

3) ADDITIONS

a) Request for Decision

- i) s. 87 Exemption Extension Maa-nulth Treaty amendment for consideration
 - (1) Written Motion of Council
 - (2) BN from Brent Lehmann
 - (3) Signed Maa-Nulth First Nations Final Agreement Amending Process Agreement

- ii) Amendments to the Treaty are in development/engaged regarding Section 87
 - (1) Requires a Canada Order in Council and Resolution from BC
 - (2) Has a short time frame as sitting in legislature ends May 11th.

| | | |
|--|--------------------------|------------------------------|
| CM00613 | MOVED: Kevin Mack | SECONDED: Noah Plonka |
| See attached Written Motion of Council | | |
| YES: 5 | | |
| NO: 0 | | Motion Carried |



**Toquaht Nation
Government**

WRITTEN MOTION of COUNCIL

For ease of reference, this motion may be referred to as:

Motion Regarding the Maa-nulth Treaty Section 87 Tax Exemption Extension

Whereas:

- a) Toquaht Nation has the inherent right to self-determination and to govern ourselves in accordance with our nuučaañuł values and as recognized in the Maa-nulth Treaty.
- b) As provided in Chapter 19 Taxation of the Maa-nulth Treaty, Toquaht Nation has the jurisdiction to tax and should have the flexibility to tax only when and how it chooses to do so.
- c) The Maa-nulth Treaty needs to be amended to allow that flexibility, both Canada and British Columbia have indicated their willingness to consent to such an amendment and, in accordance with 1.14.5 and 1.14.6 of the Maa-nulth Treaty, a special resolution approved by two-thirds of the members of the Toquaht Nation Council is required to give Toquaht Nation's consent to such an amendment.

Be it resolved as a special resolution that Council hereby:

- 1) Gives its consent on behalf of the Toquaht Nation to the amendments to the Maa-nulth First Nations Final Agreement set out in English in Schedule 1 and in French in Schedule 2 attached to the *Maa-nulth First Nations Final Agreement Amendment Process Agreement* dated for reference March 6, 2023, included in the Briefing Note to the Council regarding the Maa-nulth Treaty Section 87 Tax Exemption Extension dated March 28, 2023.
- 2) Directs the Law Clerk to provide by April 7, 2023, a certified copy of these resolutions to Legal Counsel for the Maa-nulth Treaty Society, R. Brent Lehmann of Ratcliff LLP, for him to deliver to Canada, British Columbia and the other Maa-nulth First Nations.

Appendices attached to Motion:

Briefing note prepared by R. Brent Lehmann, Legal Counsel, Maa-nulth Treaty Society.

The following documents:

- *Maa-nulth First Nations Final Agreement Amendment Process Agreement* dated March 6, 2023.

Adjourned 7:00 p.m.

Minutes prepared by K Johnsen

Chairperson

Law Clerk

Date



Financial Statements of
Toquaht Nation

Budget vs. Actual
2022-2023

March 31, 2023

As @:
05/04/23 15:58 PM

2022 - 2023

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| - ISC Pandemic Planning and Response | | |
| - FNHA Help our Helpers | | |
| - BC Climate Action Program | | |
| - FNHA Health Action Grant | | |
| - FNEESC | | |
| - FNEESC Student Worker Employment Program | | |
| - Community Projects - Garden | | |
| - Clayquot Biosphere Trust | | |
| - Secret Beach Cookhouse | | |

Toquaht Nation
Consolidated Statement of Financial Position
March 31, 2023

Current Assets

| | |
|---|----------------------|
| Cash in Bank | 17,094,602.52 |
| Accounts Receivable | 1,954,107.21 |
| Due to/from Toquaht Management | 98,047.47 |
| Due to/from Toquaht Marina & Campground | 40,494.22 |
| Due to/from Toquaht Holdings | 409,996.42 |
| Due to/from Toquaht Forestry LP | (161,968.11) |
| Prepaid Expenses | 24,461.24 |
| | <u>19,459,740.97</u> |

Capital Assets

| | |
|---------------------------|----------------------|
| Land | 6,253,621.93 |
| Building | 2,435,885.36 |
| Equipment - Automotive | 157,764.00 |
| Equipment - Boats | 17,860.00 |
| Water Systems | 3,739,042.56 |
| Forestry Rd Gate | 13,766.67 |
| Computer Equipment | 88,962.18 |
| Equipment - Generator | 183,422.00 |
| Equipment - General | 231,792.22 |
| Marina | 3,473,233.00 |
| Roads | 4,440,023.68 |
| Band Housing | 1,669,356.00 |
| Lot | 39,697.88 |
| Loader | 25,000.00 |
| Secret Beach Water System | 399,387.00 |
| Macoah Sewer System | 3,126,625.00 |
| Accumulated Amortization | (1,943,776.80) |
| | <u>24,351,662.68</u> |

Other Assets

| | |
|-------------------------------------|----------------------|
| Investment in BC FN Gaming Revenue | 110.00 |
| Investment in Hayu Fishing Ltd. | (191.50) |
| Shares - Ucluelet COOP | 264.11 |
| Investment in Toquaht Holdings LP | 14,216,001.00 |
| Investment In LW - Implementation | 4,902,674.65 |
| Investment In Toquaht Aquaculture | 0.01 |
| Investment In Toquaht Holdings Ltd. | 34.28 |
| | <u>19,118,892.55</u> |

Total Assets

62,930,296.20

Toquaht Nation
Consolidated Statement of Financial Position
March 31, 2023

Current Liabilities

| | |
|--------------------------------|---------------------|
| Bank Rec/AP Clearing | (88.32) |
| Accounts Payable | 1,878,518.63 |
| AP Adj Clearing - YE | 792.45 |
| Accounts Payable - YE Accrual | 30,000.00 |
| Damage/Security Deposits | 15,675.00 |
| Deferred Revenue | 1,404,275.65 |
| Hold Backs Payable | 57,311.27 |
| GST Collected | 3,725.91 |
| Wages Payable | 208.80 |
| Vacation Pay Payable | 70,865.82 |
| WCB Payable | 10,369.76 |
| EI Payable | 5,225.39 |
| CPP Payable | 16,907.52 |
| Income Tax Payable | 13,797.04 |
| Rent Payable to Social Housing | 6,493.75 |
| TFSA Contributions Payable | (3,602.96) |
| | <u>3,510,475.71</u> |

Long Term Liabilities

| | |
|---------------------------------------|---------------------|
| Loan Payable BMO | 552,544.82 |
| Loan Payable BMO-68 Hectars | 290,506.40 |
| BMO Loan 3820 699271 | 664,373.76 |
| Loan Payable BMO IT Lands | 5,222,317.57 |
| Loan Proceeds - INAC - Specific Claim | 16,500.00 |
| Funds in Trust | 146,402.29 |
| | <u>6,892,644.84</u> |

Equity

| | |
|-------------------|----------------------|
| Equity | 44,786,489.16 |
| Surplus/(Deficit) | 7,740,686.49 |
| | <u>52,527,175.65</u> |

Total Liabilities & Equity

| | |
|--|----------------------|
| | <u>62,930,296.20</u> |
|--|----------------------|

Toquaht Nation
March 31, 2023

Consolidated Statement of Operations
TN Annual Budget Act - Variance Report

| | | <u>2022/2023</u> | <u>2022/2023</u> | |
|-------------------------|---|----------------------|----------------------|-----------------------|
| | | <u>Budget</u> | <u>Actual</u> | |
| | | <u>Full Year</u> | <u>31-Mar</u> | <u>Variance</u> |
| <u>Revenue</u> | | | | |
| 4010 | AANDC - Capital Funds Received | 572,098.00 | 2,216,080.01 | (1,643,982.01) |
| 4050 | AANDC - Other Funds Received | 3,356,769.00 | 3,509,107.18 | (152,338.18) |
| 4110 | BC Funds Received | 385,854.00 | 490,854.00 | (105,000.00) |
| 4115 | BC Gaming Revenue | 993,939.00 | 1,101,832.56 | (107,893.56) |
| 4120 | Prov of BC - BC Tax Sharing | 8,000.00 | 13,816.59 | (5,816.59) |
| 4202 | Gov Can Specific Claims | 20,000.00 | 5,030,000.00 | (5,010,000.00) |
| 4205 | Gov Can FNGST | 30,000.00 | 39,218.43 | (9,218.43) |
| 4210 | FFA-BC-Funds Received | 15,479.00 | 0.00 | 15,479.00 |
| 4250 | FFA-CDA-Funds Received | 5,180,503.00 | 5,189,900.77 | (9,397.77) |
| 4310 | NTC Usma Reserve | 120,000.00 | 100,000.00 | 20,000.00 |
| 4350 | NTC Health Canada | 16,897.00 | 14,081.00 | 2,816.00 |
| 4380 | NTC Patient/IRS Travel Reimb | 24,000.00 | 10,916.87 | 13,083.13 |
| 4390 | NTC Other | 3,204.00 | 808.00 | 2,396.00 |
| 4610 | CFIA | 11,440.00 | 9,295.00 | 2,145.00 |
| 4615 | DFO | 714,837.00 | 720,000.00 | (5,163.00) |
| 4620 | Natural Resources Canada | 94,044.00 | 189,539.00 | (95,495.00) |
| 4675 | Cost Recoveries | 313,383.00 | 55,353.00 | 258,030.00 |
| 4680 | Expense Reimbursements | 0.00 | 4,902.27 | (4,902.27) |
| 4765 | Maa-nulth Treaty Society | 100,000.00 | 100,000.00 | 0.00 |
| 5850 | Rental Income | 68,332.00 | 56,356.25 | 11,975.75 |
| 5855 | Transfer Fees | 0.00 | 1.00 | (1.00) |
| 5860 | Building Permits & Fees | 0.00 | 75.00 | (75.00) |
| 5950 | Interest Income | 180,780.00 | 654,465.07 | (473,685.07) |
| 5955 | License Revenues | 0.00 | 501.00 | (501.00) |
| 5960 | Other Income | 486,511.00 | 356,109.10 | 130,401.90 |
| | | <u>12,696,070.00</u> | <u>19,863,212.10</u> | <u>(7,167,142.10)</u> |
| <u>Surpluses</u> | | | | |
| 9704 | Tsf to/from General Surplus | 10,088,499.00 | 10,088,499.12 | (0.12) |
| | | <u>10,088,499.00</u> | <u>10,088,499.12</u> | <u>(0.12)</u> |
| | <u>Total Revenue & Surpluses</u> | <u>22,784,569.00</u> | <u>29,951,711.22</u> | <u>(7,167,142.22)</u> |
| <u>Expenses</u> | | | | |
| 7120 | Administration | 26,258.00 | 9,090.00 | 17,168.00 |
| 7125 | Advertising | 34,600.00 | 1,375.93 | 33,224.07 |
| 7140 | Allowance - Comfort | 5,000.00 | 0.00 | 5,000.00 |
| 7150 | Allowance - Grade 1 to 12 | 9,400.00 | 1,633.43 | 7,766.57 |
| 7152 | Allowance - Graduation | 2,000.00 | 500.00 | 1,500.00 |
| 7154 | Allowance, Living - Post Secondary | 55,000.00 | 125,508.60 | (70,508.60) |
| 7180 | Audit & Accounting | 66,300.00 | 45,040.94 | 21,259.06 |
| 7212 | Bank Charges & Interest | 10,548.00 | 7,595.57 | 2,952.43 |
| 7230 | Basic Needs & Prevention | 10,000.00 | 3,988.15 | 6,011.85 |
| 7260 | Books & Supplies - Grade 1 to 12 | 3,370.00 | 2,510.00 | 860.00 |
| 7262 | Books & Supplies - Post Secondary | 6,000.00 | 718.11 | 5,281.89 |
| 7275 | Bursaries | 1,950.00 | 1,950.00 | 0.00 |

| | | | | |
|-----------|------------------------------|----------------------|----------------------|------------------------|
| 7355 | Committed Funds | 114,015.00 | 0.00 | 114,015.00 |
| 7359 | Consulting Contract | 718,500.00 | 236,582.10 | 481,917.90 |
| 7360 | Consulting | 520,500.00 | 263,987.85 | 256,512.15 |
| 7362 | Courier/Postage | 2,000.00 | 558.30 | 1,441.70 |
| 7390 | Cultural | 41,100.00 | 4,575.11 | 36,524.89 |
| 7440 | Distribution | 142,122.00 | 85,625.00 | 56,497.00 |
| 7460 | Donations | 11,100.00 | 6,000.00 | 5,100.00 |
| 7480 | Dues/Memberships | 38,026.00 | 29,291.01 | 8,734.99 |
| 7500 | Elders Engagement | 10,000.00 | 2,550.00 | 7,450.00 |
| 7502 | Elders Group and Supports | 20,000.00 | 0.00 | 20,000.00 |
| 7504 | Elders Minor Home Repair | 18,000.00 | 0.00 | 18,000.00 |
| 7506 | Elders NIHB | 15,000.00 | 0.00 | 15,000.00 |
| 7510 | Emergency Fund | 25,000.00 | 29,292.08 | (4,292.08) |
| 7558 | Engineering | 1,112,500.00 | 636,541.56 | 475,958.44 |
| 7568 | Equipment Purchases | 2,019,950.00 | 740,190.62 | 1,279,759.38 |
| 7570 | Equipment Rental | 95,100.00 | 13,821.81 | 81,278.19 |
| 7680 | Fuel/Oil/Grease | 43,200.00 | 10,340.77 | 32,859.23 |
| 7682 | Funeral Expenses | 10,000.00 | 8,840.31 | 1,159.69 |
| 7865 | Remuneration - Council | 239,254.00 | 255,313.72 | (16,059.72) |
| 7867 | Remuneration - Cmte/Dir | 32,250.00 | 9,900.00 | 22,350.00 |
| 7868 | Honorarium - Citizens | 7,000.00 | 0.00 | 7,000.00 |
| 7955 | Insurances & Licences | 83,850.00 | 57,612.00 | 26,238.00 |
| 8010 | Janitorial | 12,000.00 | 9,255.00 | 2,745.00 |
| 8228 | Legal Fees | 258,000.00 | 157,891.55 | 100,108.45 |
| 8251 | Loan Payment - Principal | 336,132.00 | 432,016.35 | (95,884.35) |
| 8312 | Materials and Supplies | 1,294,900.00 | 188,139.21 | 1,106,760.79 |
| 8325 | Meeting Expense | 59,100.00 | 42,077.35 | 17,022.65 |
| 8400 | Moorage | 2,400.00 | 0.00 | 2,400.00 |
| 8460 | Non Insured Benefits | 5,000.00 | 1,246.60 | 3,753.40 |
| 8470 | NTC Service Agreement | 105,284.00 | 94,971.00 | 10,313.00 |
| 8530 | Office Supplies | 10,000.00 | 8,410.65 | 1,589.35 |
| 8670 | Professional Fees | 1,906,347.00 | 983,386.99 | 922,960.01 |
| 8671 | Project Management | 53,000.00 | 10,936.78 | 42,063.22 |
| 8672 | Property Tax | 17,500.00 | 23,454.25 | (5,954.25) |
| 8825 | Rent | 108,000.00 | 108,000.00 | 0.00 |
| 8828 | Repairs and Maintenance | 59,605.00 | 18,554.39 | 41,050.61 |
| 8960 | Social Assistance - Basic | 47,484.00 | 25,041.99 | 22,442.01 |
| 8977 | Short Term Citizen Contracts | 82,500.00 | 702.50 | 81,797.50 |
| 8978 | Sub Contract | 10,716,822.00 | 5,608,603.47 | 5,108,218.53 |
| 8990 | Substance Use Supports | 100,000.00 | 3,300.00 | 96,700.00 |
| 9050 | Team Toquaht Events | 3,500.00 | 3,591.57 | (91.57) |
| 9070 | Training | 179,987.00 | 40,798.71 | 139,188.29 |
| 9072 | Travel - Staff | 57,301.00 | 25,339.24 | 31,961.76 |
| 9075 | Travel - Exec | 27,000.00 | 4,220.49 | 22,779.51 |
| 9076 | Travel - Committee | 10,050.00 | 795.18 | 9,254.82 |
| 9077 | Travel - Citizens | 25,880.00 | 15,993.06 | 9,886.94 |
| 9079 | Travel - Patient/IRS | 24,000.00 | 29,082.45 | (5,082.45) |
| 9082 | Tuition - Post Secondary | 70,000.00 | 55,790.07 | 14,209.93 |
| 9180 | Utilities | 94,600.00 | 82,896.65 | 11,703.35 |
| 9460 | Youth Activity | 10,000.00 | 3,432.79 | 6,567.21 |
| 6600:6999 | Wages & Benefits | 1,559,284.00 | 1,225,463.42 | 333,820.58 |
| | | <u>22,784,569.00</u> | <u>11,794,324.68</u> | <u>10,990,244.32</u> |
| | Surplus/(Deficit) | <u>0.00</u> | <u>18,157,386.54</u> | <u>(18,157,386.54)</u> |

Toquaht Nation
March 31, 2023

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

| | | <u>2022/2023</u> | <u>2022/2023</u> | |
|---|------------------------------|-------------------|-------------------|---------------------|
| | | <u>Budget</u> | <u>Actual</u> | |
| | | <u>Full Year</u> | <u>31-Mar</u> | <u>Variance</u> |
| <u>Revenue</u> | | | | |
| 4050 | AANDC - Other Funds Received | 7,722.00 | 7,722.00 | 0.00 |
| 4110 | BC Funds Received | 350,854.00 | 360,854.00 | (10,000.00) |
| 4715 | FNESC | 41,112.00 | 64,224.98 | (23,112.98) |
| 4720 | FNHA | 0.00 | 15,750.00 | (15,750.00) |
| 5960 | Other Income | 207,146.00 | 120,000.00 | 87,146.00 |
| | | <u>606,834.00</u> | <u>568,550.98</u> | <u>38,283.02</u> |
| <u>Surpluses</u> | | | | |
| <u>Total Revenue & Surpluses</u> | | <u>606,834.00</u> | <u>568,550.98</u> | <u>38,283.02</u> |
| <u>Expenses</u> | | | | |
| 7359 | Consulting Contract | 20,000.00 | 2,929.75 | 17,070.25 |
| 7440 | Distribution | 7,722.00 | 0.00 | 7,722.00 |
| 7558 | Engineering | 20,000.00 | 10,335.65 | 9,664.35 |
| 7870 | Remuneration - Other | 2,012.00 | 0.00 | 2,012.00 |
| 8312 | Materials and Supplies | 38,400.00 | 10,957.30 | 27,442.70 |
| 8325 | Meeting Expense | 500.00 | 0.00 | 500.00 |
| 8670 | Professional Fees | 130,000.00 | 7,243.40 | 122,756.60 |
| 8978 | Sub Contract | 350,000.00 | 283,342.35 | 66,657.65 |
| 9077 | Travel - Citizens | 3,200.00 | 2,053.36 | 1,146.64 |
| 6600:6999 | Wages & Benefits | 35,000.00 | 27,284.88 | 7,715.12 |
| | | <u>606,834.00</u> | <u>344,146.69</u> | <u>262,687.31</u> |
| Surplus/(Deficit) | | <u>0.00</u> | <u>224,404.29</u> | <u>(224,404.29)</u> |

Administration

Budget vs. Actual
2022-2023

March 31, 2023

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9090-Administration

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 0 | 200 | (200) |
| 4250 | FFA-CDA-Funds Received | 839,812 | 840,838 | (1,026) |
| 4675 | Cost Recoveries | 0 | 9,426 | (9,426) |
| 4680 | Expense Reimbursements | 0 | 750 | (750) |
| 5950 | Interest Income | 60,000 | 514,652 | (454,652) |
| 5960 | Other Income | 350 | 2,528 | (2,178) |
| | Total Revenue | 900,162 | 1,368,394 | (468,232) |
| Expenses | | | | |
| 7125 | Advertising | 15,000 | 854 | 14,146 |
| 7180 | Audit & Accounting | 65,000 | 45,041 | 19,959 |
| 7212 | Bank Charges & Interest | 10,500 | 7,551 | 2,949 |
| 7355 | Committed Funds | 15,000 | 0 | 15,000 |
| 7360 | Consulting | 55,000 | 50,056 | 4,944 |
| 7362 | Courier/Postage | 2,000 | 558 | 1,442 |
| 7480 | Dues/Memberships/Licences | 13,000 | 16,822 | (3,822) |
| 7568 | Equipment Purchases | 15,000 | 15,600 | (600) |
| 7570 | Equipment Rental | 10,000 | 9,697 | 303 |
| 7955 | Insurances & Licences | 60,000 | 50,730 | 9,270 |
| 8010 | Janitorial | 12,000 | 9,255 | 2,745 |
| 8228 | Legal Fees | 5,000 | 2,355 | 2,645 |
| 8312 | Materials and Supplies | 1,500 | 0 | 1,500 |
| 8530 | Office Supplies | 10,000 | 8,411 | 1,589 |
| 8670 | Professional Fees | 67,000 | 44,383 | 22,617 |
| 8825 | Rent | 108,000 | 108,000 | 0 |
| 8828 | Repairs and Maintenance | 7,500 | 6,803 | 697 |
| 8977 | Short Term Citizen Contracts | 500 | 40 | 460 |
| 9050 | Team Toquaht Events | 3,500 | 3,592 | (92) |
| 9072 | Travel - Staff | 0 | 1,308 | (1,308) |
| 9180 | Utilities | 20,000 | 26,342 | (6,342) |
| 6600:6999 | Wages & Benefits | 404,662 | 415,736 | (11,074) |
| | | 900,162 | 823,133 | 77,029 |
| Other Expenses | | | | |
| | Total Expenses | 900,162 | 823,133 | 77,029 |
| | Surplus/(Deficit) | 0 | 545,262 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9010-Governance

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 714,152 | 715,047 | (895) |
| 4675 | Cost Recoveries | 0 | 867 | (867) |
| 4680 | Expense Reimbursements | 0 | 2,028 | (2,028) |
| | Total Revenue | <u>714,152</u> | <u>717,942</u> | <u>(3,790)</u> |
| Expenses | | | | |
| 7125 | Advertising/Appreciation/Promo | 15,000 | 522 | 14,478 |
| 7180 | Audit & Accounting | 1,300 | 0 | 1,300 |
| 7360 | Consulting | 50,000 | 49,300 | 700 |
| 7390 | Cultural | 20,000 | 2,775 | 17,225 |
| 7460 | Donations | 1,600 | 0 | 1,600 |
| 7480 | Dues/Memberships/Licences | 1,001 | 0 | 1,001 |
| 7865 | Remuneration - Council | 239,254 | 255,314 | (16,060) |
| 7867 | Remuneration - Committee | 13,800 | 3,600 | 10,200 |
| 8228 | Legal Fees | 35,000 | 41,296 | (6,296) |
| 8312 | Materials and Supplies | 1,500 | 0 | 1,500 |
| 8325 | Meeting Expense | 30,000 | 26,119 | 3,881 |
| 8670 | Professional Fees | 40,000 | 0 | 40,000 |
| 9070 | Training | 60,000 | 0 | 60,000 |
| 9072 | Travel - Staff | 20,000 | 7,196 | 12,804 |
| 9075 | Travel - Exec | 27,000 | 4,220 | 22,780 |
| 9076 | Travel - Committee | 1,550 | 795 | 755 |
| 9077 | Travel - Citizens | 3,300 | 431 | 2,869 |
| 9180 | Utilities | 6,000 | 6,000 | 0 |
| 6600:6999 | Wages & Benefits | 147,847 | 142,405 | 5,442 |
| | | <u>714,152</u> | <u>539,972</u> | <u>174,180</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>714,152</u> | <u>539,972</u> | <u>174,180</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>177,970</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9020-Records & Registires

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 76,007 | 76,241 | (234) |
| Total Revenue | | 76,007 | 76,241 | (234) |
| Expenses | | | | |
| 7568 | Equipment Purchases | 25,000 | 0 | 25,000 |
| 8228 | Legal Fees | 15,000 | 258 | 14,742 |
| 6600:6999 | Wages & Benefits | 36,007 | 33,695 | 2,312 |
| | | 76,007 | 33,953 | 42,054 |
| Other Expenses | | | | |
| Total Expenses | | 76,007 | 33,953 | 42,054 |
| Surplus/(Deficit) | | 0 | 42,288 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9095-Capacity Action Plan

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 646,915 | 647,741 | (826) |
| | Total Revenue | 646,915 | 647,741 | (826) |
| Expenses | | | | |
| 7359 | Consulting Contract | 315,000 | 24,766 | 290,234 |
| 7360 | Consulting | 55,000 | 4,272 | 50,728 |
| 7568 | Equipment Purchases | 10,000 | 9,839 | 161 |
| 8325 | Meeting Expense | 0 | 68 | (68) |
| 6600:6999 | Wages & Benefits | 266,915 | 48,267 | 218,648 |
| | | 646,915 | 87,212 | 559,703 |
| Other Expenses | | | | |
| | Total Expenses | 646,915 | 87,212 | 559,703 |
| | Surplus/(Deficit) | 0 | 560,528 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1135-Implementation

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|-----------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4120 | Prov of BC - BC Tax Sharing | 8,000 | 13,817 | (5,817) |
| 4205 | Gov Can FNGST | 30,000 | 39,218 | (9,218) |
| 4250 | FFA-CDA-Funds Received | 482,118 | 482,773 | (655) |
| 5950 | Interest Income | 120,780 | 139,813 | (19,033) |
| | Total Revenue | <u>640,898</u> | <u>675,620</u> | <u>(34,722)</u> |
| Expenses | | | | |
| 7212 | Bank Charges & Interest | 48 | 44 | 4 |
| 7867 | Remuneration - Cmte/Dir | 7,800 | 5,400 | 2,400 |
| 8228 | Legal Fees | 35,000 | 32,565 | 2,435 |
| 8670 | Professional Fees | 592,000 | 592,000 | 0 |
| 9072 | Travel - Staff | 250 | 0 | 250 |
| 9076 | Travel - Committee | 5,800 | 0 | 5,800 |
| | | <u>640,898</u> | <u>630,008</u> | <u>10,890</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>640,898</u> | <u>630,008</u> | <u>10,890</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>45,612</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1137-Administration Review Board

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 8,000 | 8,162 | (162) |
| | Total Revenue | 8,000 | 8,162 | (162) |
| Expenses | | | | |
| 7867 | Honorarium - Committee | 1,800 | 0 | 1,800 |
| 8228 | Legal Fees | 5,000 | 0 | 5,000 |
| 9076 | Travel - Committee | 1,200 | 0 | 1,200 |
| | | 8,000 | 0 | 8,000 |
| Other Expenses | | | | |
| | Total Expenses | 8,000 | 0 | 8,000 |
| | Surplus/(Deficit) | 0 | 8,162 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9015-Gaps Closing Assessments

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 184,953 | 184,953 | 0 |
| | Total Revenue | 184,953 | 184,953 | 0 |
| Expenses | | | | |
| 8228 | Legal Fees | 0 | 17,079 | (17,079) |
| 8670 | Professional Fees | 184,953 | 1,002 | 183,950 |
| | | 184,953 | 18,082 | 166,872 |
| Other Expenses | | | | |
| | Total Expenses | 184,953 | 18,082 | 166,872 |
| | Surplus/(Deficit) | 0 | 166,872 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9025-ISC Pandemic

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 150,000 | 267,100 | (117,100) |
| Total Revenue | | 150,000 | 267,100 | (117,100) |
| Expenses | | | | |
| 7360 | Consulting | 50,000 | 0 | 50,000 |
| 7440 | Distributions | 100,000 | 63,600 | 36,400 |
| 7568 | Equipment Purchases | 0 | 9,245 | (9,245) |
| 8312 | Materials and Supplies | 0 | 265 | (265) |
| | | 150,000 | 73,111 | 76,889 |
| Other Expenses | | | | |
| Total Expenses | | 150,000 | 73,111 | 76,889 |
| Surplus/(Deficit) | | 0 | 193,989 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9026-ISC Pandemic Ec Dev

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|---------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 7,722 | 7,722 | 0 |
| Total Revenue | | <u>7,722</u> | <u>7,722</u> | <u>0</u> |
| Expenses | | | | |
| 7440 | Distributions | 7,722 | 0 | 7,722 |
| | | <u>7,722</u> | <u>0</u> | <u>7,722</u> |
| Other Expenses | | | | |
| Total Expenses | | <u>7,722</u> | <u>0</u> | <u>7,722</u> |
| Surplus/(Deficit) | | <u>0</u> | <u>7,722</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9030-BCFN Gaming

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 4115 | BC Gaming Revenue | 993,939 | 1,101,833 | (107,894) |
| | Total Revenue | 993,939 | 1,101,833 | (107,894) |
| Expenses | | | | |
| 7568 | Equipment Purchases | 993,939 | 0 | 993,939 |
| | Total Expenses | 993,939 | 0 | 993,939 |
| Other Expenses | | | | |
| | Total Expenses | 993,939 | 0 | 993,939 |
| | Surplus/(Deficit) | 0 | 1,101,833 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9040-Proponent Benefits Agreements

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 0 | 10,000 | (10,000) |
| 4765 | Maa-nulth Treaty Society | 100,000 | 100,000 | 0 |
| | Total Revenue | <u>100,000</u> | <u>110,000</u> | <u>(10,000)</u> |
| Expenses | | | | |
| 8670 | Professional Fees | 100,000 | 0 | 100,000 |
| | | <u>100,000</u> | <u>0</u> | <u>100,000</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>100,000</u> | <u>0</u> | <u>100,000</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>110,000</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1122-Specific Claims - Maggie Lake/River

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|-------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4202 | Gov Can Specific Claims | 10,000 | 20,000 | (10,000) |
| Total Revenue | | 10,000 | 20,000 | (10,000) |
| Expenses | | | | |
| 8228 | Legal Fees | 10,000 | 15,646 | (5,646) |
| Total Expenses | | 10,000 | 15,646 | (5,646) |
| Other Expenses | | | | |
| Total Expenses | | 10,000 | 15,646 | (5,646) |
| Surplus/(Deficit) | | 0 | 4,354 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1125-Specific Claims - Deekyakus

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|--------------------|
| Revenue | | | | |
| 4202 | Gov Can Specific Claims | 10,000 | 5,010,000 | (5,000,000) |
| | Total Revenue | 10,000 | 5,010,000 | (5,000,000) |
| Expenses | | | | |
| 8228 | Legal Fees | 10,000 | 507 | 9,493 |
| | Total Expenses | 10,000 | 507 | 9,493 |
| Other Expenses | | | | |
| | Total Expenses | 10,000 | 507 | 9,493 |
| | Surplus/(Deficit) | 0 | 5,009,493 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1130-WIPG (TMX) Due Diligence

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 5960 | Other Income | 100,000 | 100,000 | 0 |
| | Total Revenue | 100,000 | 100,000 | 0 |
| Expenses | | | | |
| 8670 | Professional Fees | 100,000 | 0 | 100,000 |
| | Total Expenses | 100,000 | 0 | 100,000 |
| Other Expenses | | | | |
| | Total Expenses | 100,000 | 0 | 100,000 |
| | Surplus/(Deficit) | 0 | 100,000 | |

Community Services

Budget vs. Actual
2022-2023

March 31, 2023

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1620-Community Services Admin

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 0 | 494 | (494) |
| 4250 | FFA-CDA-Funds Received | 158,352 | 158,671 | (319) |
| | Total Revenue | <u>158,352</u> | <u>159,166</u> | <u>(814)</u> |
| Expenses | | | | |
| 7359 | Consulting Contract | 70,000 | 67,904 | 2,096 |
| 8312 | Materials and Supplies | 1,200 | 907 | 293 |
| 9070 | Training | 5,000 | 0 | 5,000 |
| 9072 | Travel - Staff | 0 | 48 | (48) |
| 9076 | Travel - Committee | 600 | 0 | 600 |
| 9180 | Utilities | 1,200 | 2,000 | (800) |
| 6600:6999 | Wages & Benefits | 80,352 | 76,664 | 3,688 |
| | | <u>158,352</u> | <u>147,522</u> | <u>10,830</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>158,352</u> | <u>147,522</u> | <u>10,830</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>11,643</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1600-Health

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 231,992 | 232,387 | (395) |
| 4380 | NTC Patient/IRS Travel Reimb | 24,000 | 10,917 | 13,083 |
| 4390 | NTC Other | 3,204 | 808 | 2,396 |
| 4680 | Expense Reimbursements | 0 | 1,325 | (1,325) |
| 5960 | Other Income | 0 | 12,000 | (12,000) |
| | Total Revenue | 259,196 | 257,437 | 1,759 |
| Expenses | | | | |
| 7360 | Consulting | 30,000 | 0 | 30,000 |
| 8312 | Materials and Supplies | 2,000 | 1,113 | 887 |
| 8325 | Meeting Expense | 8,000 | 3,423 | 4,577 |
| 8460 | Non Insured Benefits | 5,000 | 1,247 | 3,753 |
| 8470 | NTC Service Agreement | 102,264 | 94,971 | 7,293 |
| 8977 | Short Term Citizen Contracts | 0 | 142 | (142) |
| 8978 | Sub Contract | 10,000 | 602 | 9,398 |
| 9072 | Travel - Staff | 250 | 2,568 | (2,318) |
| 9077 | Travel - Citizens | 16,080 | 12,528 | 3,552 |
| 9079 | Travel - Patient/IRS | 24,000 | 29,082 | (5,082) |
| 9180 | Utilities | 1,200 | 1,200 | 0 |
| 6600:6999 | Wages & Benefits | 60,402 | 59,750 | 652 |
| | | 259,196 | 206,628 | 52,568 |
| Other Expenses | | | | |
| | Total Expenses | 259,196 | 206,628 | 52,568 |
| | Surplus/(Deficit) | 0 | 50,809 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1625-Emergency Preparedness

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 91,965 | 92,215 | (250) |
| | Total Revenue | 91,965 | 92,215 | (250) |
| Expenses | | | | |
| 7360 | Consulting | 11,500 | 0 | 11,500 |
| 7480 | Dues/Memberships | 15 | 0 | 15 |
| 7568 | Equipment Purchases | 20,000 | 12,398 | 7,602 |
| 7867 | Honorarium - Cmte/Dir | 900 | 750 | 150 |
| 8312 | Materials and Supplies | 7,300 | 5,693 | 1,607 |
| 8325 | Meeting Expense | 1,000 | 1,175 | (175) |
| 8670 | Professional Fees | 5,000 | 10,002 | (5,002) |
| 9070 | Training | 46,000 | 31,995 | 14,005 |
| 9072 | Travel - Staff | 250 | 407 | (157) |
| | | 91,965 | 62,420 | 29,545 |
| Other Expenses | | | | |
| | Total Expenses | 91,965 | 62,420 | 29,545 |
| | Surplus/(Deficit) | 0 | 29,795 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9085-EMAP Tsunami Siren

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|---------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 65,011 | 65,011 | 0 |
| Total Revenue | | 65,011 | 65,011 | 0 |
| Expenses | | | | |
| 7568 | Equipment Purchases | 65,011 | 63,191 | 1,820 |
| | | 65,011 | 63,191 | 1,820 |
| Other Expenses | | | | |
| Total Expenses | | 65,011 | 63,191 | 1,820 |
| Surplus/(Deficit) | | 0 | 1,820 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8100-Child & Family Wellness

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|---------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds | 0 | 21,595 | (21,595) |
| 4110 | BC Funds Received | 0 | 30,000 | (30,000) |
| 4250 | FFA-CDA-Funds Received | 17,094 | 17,267 | (173) |
| 4310 | NTC Child Welfare | 120,000 | 100,000 | 20,000 |
| | Total Revenue | <u>137,094</u> | <u>168,862</u> | <u>(31,768)</u> |
| Expenses | | | | |
| 7150 | Allowance - Grade 1 to 12 | 0 | 50 | (50) |
| 7230 | Basic Needs & Prevention | 10,000 | 3,988 | 6,012 |
| 7360 | Consulting | 25,000 | 33,214 | (8,214) |
| 7390 | Cultural | 10,000 | 1,314 | 8,686 |
| 8325 | Meeting Expense | 5,000 | 0 | 5,000 |
| 8470 | NTC Service Agreement | 1,520 | 0 | 1,520 |
| 8978 | Family Care Worker | 12,000 | 2,720 | 9,280 |
| 9072 | Travel - Staff | 5,000 | 525 | 4,475 |
| 9077 | Travel - Citizens | 1,000 | 170 | 830 |
| 9180 | Utilities | 0 | 350 | (350) |
| 6600:6999 | Wages & Benefits | 67,574 | 28,898 | 38,676 |
| | | <u>137,094</u> | <u>71,229</u> | <u>65,865</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>137,094</u> | <u>71,229</u> | <u>65,865</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>97,633</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8125-Bill C-92 C&F Jurisdiction

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 50,000 | 50,000 | 0 |
| Total Revenue | | 50,000 | 50,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 50,000 | 3,375 | 46,625 |
| | | 50,000 | 3,375 | 46,625 |
| Other Expenses | | | | |
| Total Expenses | | 50,000 | 3,375 | 46,625 |
| Surplus/(Deficit) | | 0 | 46,625 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8175-Community Engagement

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|-------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 5960 | Other Income | 20,000 | 20,000 | 0 |
| Total Revenue | | 20,000 | 20,000 | 0 |
| Expenses | | | | |
| 8670 | Professional Fees | 20,000 | 0 | 20,000 |
| Total Expenses | | 20,000 | 0 | 20,000 |
| Other Expenses | | | | |
| Surplus/(Deficit) | | 0 | 20,000 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8220-Education

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|-----------------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 10,361 | 23,510 | (13,149) |
| 4250 | FFA-CDA-Funds Received | 187,609 | 187,958 | (349) |
| | Total Revenue | 197,970 | 211,468 | (13,498) |
| Expenses | | | | |
| 7150 | Allowance - Grade 1 to 12 | 9,400 | 1,583 | 7,817 |
| 7152 | Allowance - Gr 12 Graduation | 2,000 | 500 | 1,500 |
| 7154 | Allowance, Living - Post Secondar | 55,000 | 125,509 | (70,509) |
| 7260 | Books & Supplies - Grade 1 to 12 | 3,370 | 2,510 | 860 |
| 7262 | Books & Supplies - Post Secondar | 6,000 | 718 | 5,282 |
| 8228 | Legal Fees | 24,000 | 0 | 24,000 |
| 8312 | Materials and Supplies | 2,000 | 964 | 1,036 |
| 8470 | NTC Service Agreement | 1,500 | 0 | 1,500 |
| 8978 | Sub Contract | 9,700 | 0 | 9,700 |
| 9070 | Training | 3,000 | 0 | 3,000 |
| 9077 | Travel - Citizens | 2,000 | 2,052 | (52) |
| 9082 | Tuition - Post Secondary | 70,000 | 55,790 | 14,210 |
| 9460 | Youth Recreation - Gr 1-12 | 10,000 | 3,433 | 6,567 |
| | | 197,970 | 193,060 | 4,910 |
| Other Expenses | | | | |
| | Total Expenses | 197,970 | 193,060 | 4,910 |
| | Surplus/(Deficit) | 0 | 18,409 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8510-Language

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 75,600 | 75,833 | (233) |
| | Total Revenue | 75,600 | 75,833 | (233) |
| Expenses | | | | |
| 7360 | Consulting | 39,000 | 32,500 | 6,500 |
| 7480 | Dues/Memberships | 600 | 0 | 600 |
| 7868 | Remuneration - Citizens | 5,000 | 0 | 5,000 |
| 8312 | Materials and Supplies | 400 | 0 | 400 |
| 8325 | Meeting Expense | 600 | 0 | 600 |
| 8670 | Professional Fees | 30,000 | 5,487 | 24,513 |
| 9072 | Travel - Staff | 0 | 75 | (75) |
| | | 75,600 | 38,062 | 37,538 |
| Other Expenses | | | | |
| | Total Expenses | 75,600 | 38,062 | 37,538 |
| | Surplus/(Deficit) | 0 | 37,771 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8520-Culture

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 80,400 | 80,638 | (238) |
| Total Revenue | | 80,400 | 80,638 | (238) |
| Expenses | | | | |
| 7390 | Cultural | 10,000 | 486 | 9,514 |
| 7568 | Equipment Purchases | 50,000 | 21,024 | 28,976 |
| 7868 | Honorarium - Citizens | 2,000 | 0 | 2,000 |
| 8312 | Materials & Supplies | 2,500 | 0 | 2,500 |
| 8325 | Meeting Expense | 10,000 | 7,762 | 2,238 |
| 9072 | Travel - Staff | 2,400 | 113 | 2,287 |
| 9077 | Travel - Citizens | 3,500 | 664 | 2,836 |
| | | 80,400 | 30,049 | 50,351 |
| Other Expenses | | | | |
| Total Expenses | | 80,400 | 30,049 | 50,351 |
| Surplus/(Deficit) | | 0 | 50,590 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8710-Citizen Services

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 0 | 5,400 | (5,400) |
| 4250 | FFA-CDA-Funds Received | 288,984 | 289,438 | (454) |
| 4680 | Expense Reimbursements | 0 | 800 | (800) |
| | Total Revenue | 288,984 | 295,638 | (6,654) |
| Expenses | | | | |
| 7140 | Allowance - Comfort | 5,000 | 0 | 5,000 |
| 7275 | Bursaries | 1,950 | 1,950 | 0 |
| 7440 | Distribution | 34,400 | 22,025 | 12,375 |
| 7460 | Donations | 1,000 | 1,000 | 0 |
| 7500 | Elders Engagement | 10,000 | 2,550 | 7,450 |
| 7502 | Elders Group and Supports | 20,000 | 0 | 20,000 |
| 7504 | Elders Minor Home Repair | 18,000 | 0 | 18,000 |
| 7506 | Elders NIHB | 15,000 | 0 | 15,000 |
| 7510 | Emergency Hardship/Support | 25,000 | 29,292 | (4,292) |
| 7682 | Funeral Expenses | 10,000 | 8,840 | 1,160 |
| 7867 | Remuneratioin - Cmte/Dir | 900 | 150 | 750 |
| 8960 | Social Assistance - Basic | 47,484 | 25,042 | 22,442 |
| 8990 | Substance Use Supports | 100,000 | 3,300 | 96,700 |
| 9072 | Travel - Staff | 250 | 0 | 250 |
| | | 288,984 | 94,149 | 194,835 |
| Other Expenses | | | | |
| | Total Expenses | 288,984 | 94,149 | 194,835 |
| | Surplus/(Deficit) | 0 | 201,489 | |

Lands, Public Works & Natural Resources

Budget vs. Actual
2022-2023

March 31, 2023

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8540-Lands

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 256,184 | 256,604 | (420) |
| 4350 | NTC Health Canada | 16,897 | 14,081 | 2,816 |
| 4675 | Cost Recoveries | 6,075 | 43,354 | (37,279) |
| 5855 | Transfer Fees | 0 | 1 | (1) |
| 5860 | Building Permits & Fees | 0 | 75 | (75) |
| 5955 | License Revenues | 0 | 501 | (501) |
| 5960 | Other Income | 5,000 | 5,088 | (88) |
| | Total Revenue | <u>284,156</u> | <u>319,705</u> | <u>(35,549)</u> |
| Expenses | | | | |
| 7125 | Advertising | 600 | 0 | 600 |
| 7360 | Consulting | 35,000 | 43,511 | (8,511) |
| 7480 | Dues/Memberships | 5,000 | 2,516 | 2,484 |
| 7568 | Equipment Purchases | 10,000 | 0 | 10,000 |
| 8228 | Legal Fees | 15,000 | 10,557 | 4,443 |
| 8312 | Materials and Supplies | 1,000 | 1,123 | (123) |
| 8670 | Professional Fees | 15,000 | 15,039 | (39) |
| 8672 | Property Tax | 17,500 | 23,454 | (5,954) |
| 9070 | Training | 10,000 | 1,179 | 8,821 |
| 9072 | Travel - Staff | 1,500 | 4,269 | (2,769) |
| 9180 | Utilities | 3,600 | 5,500 | (1,900) |
| 6600:6999 | Wages & Benefits | 169,956 | 173,465 | (3,509) |
| | | <u>284,156</u> | <u>280,612</u> | <u>3,544</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>284,156</u> | <u>280,612</u> | <u>3,544</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>39,093</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8530-Public Works - General

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 162,137 | 162,460 | (323) |
| 4675 | Cost Recoveries | 816 | 1,164 | (348) |
| | Total Revenue | 162,953 | 163,624 | (671) |
| Expenses | | | | |
| 7480 | Dues/Memberships | 800 | 585 | 215 |
| 7568 | Equipment Purchases | 5,000 | 0 | 5,000 |
| 7570 | Equipment Rental | 10,000 | 0 | 10,000 |
| 7680 | Fuel/Oil/Grease | 6,500 | 7,920 | (1,420) |
| 7955 | Insurances & Licences | 4,000 | 1,865 | 2,135 |
| 8312 | Materials and Supplies | 5,000 | 5,763 | (763) |
| 8828 | Repairs and Maintenance | 5,000 | 5,196 | (196) |
| 8977 | Short Term Citizen Contracts | 5,000 | 520 | 4,480 |
| 8978 | Sub Contract | 30,000 | 5,180 | 24,820 |
| 9072 | Travel - Staff | 500 | 1,139 | (639) |
| 9077 | Travel - Citizens | 0 | 148 | (148) |
| 9180 | Utilities | 22,000 | 11,816 | 10,184 |
| 6600:6999 | Wages & Benefits | 69,153 | 52,272 | 16,881 |
| | | 162,953 | 92,406 | 70,547 |
| Other Expenses | | | | |
| | Total Expenses | 162,953 | 92,406 | 70,547 |
| | Surplus/(Deficit) | 0 | 71,218 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8550-Public Works - Water Treatment Facility

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 7,800 | 0 | 7,800 |
| 4250 | FFA-CDA-Funds Received | 38,728 | 38,923 | (195) |
| | Total Revenue | <u>46,528</u> | <u>38,923</u> | <u>7,605</u> |
| Expenses | | | | |
| 7480 | Dues/Memberships | 150 | 150 | 0 |
| 7570 | Equipment Rental | 4,600 | 0 | 4,600 |
| 8312 | Materials and Supplies | 2,500 | 1,414 | 1,086 |
| 8670 | Professional Fees | 2,000 | 1,869 | 131 |
| 8828 | Repairs and Maintenance | 2,000 | 2,030 | (30) |
| 8978 | Sub Contract | 3,500 | 0 | 3,500 |
| 9072 | Travel - Staff | 0 | 225 | (225) |
| 9180 | Utilities | 6,000 | 4,889 | 1,111 |
| 6600:6999 | Wages & Benefits | 25,778 | 19,708 | 6,070 |
| | | <u>46,528</u> | <u>30,284</u> | <u>16,244</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>46,528</u> | <u>30,284</u> | <u>16,244</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>8,639</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8555-Public Works - Sewage Plant

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 7,800 | 0 | 7,800 |
| 4250 | FFA-CDA-Funds Received | 102,578 | 107,836 | (5,258) |
| 4675 | Cost Recoveries | 0 | 542 | (542) |
| | Total Revenue | <u>110,378</u> | <u>108,379</u> | <u>1,999</u> |
| Expenses | | | | |
| 7568 | Equipment Purchases | 3,000 | 0 | 3,000 |
| 7570 | Equipment Rental | 5,000 | 125 | 4,875 |
| 7680 | Fuel/Oil/Grease | 1,500 | 448 | 1,052 |
| 8312 | Materials and Supplies | 5,000 | 9 | 4,991 |
| 8670 | Professional Fees | 44,100 | 592 | 43,508 |
| 8828 | Repairs and Maintenance | 9,000 | 2,534 | 6,466 |
| 9072 | Travel - Staff | 1,000 | 573 | 427 |
| 9180 | Utilities | 16,000 | 8,176 | 7,824 |
| 6600:6999 | Wages & Benefits | 25,778 | 23,683 | 2,095 |
| | | <u>110,378</u> | <u>36,140</u> | <u>74,238</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>110,378</u> | <u>36,140</u> | <u>74,238</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>72,239</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8560-Marine Stewardship

| | | 2022/2023 | 2022/2023 | |
|-----------------------|--------------------------------|----------------|----------------|----------------|
| | | Budget | Quarter 4 | |
| | | Full Year | 31-Mar | Variance |
| Revenue | | | | |
| 4615 | DFO - SSI | 714,837 | 700,000 | 14,837 |
| | Total Revenue | 714,837 | 700,000 | 14,837 |
| Expenses | | | | |
| 7120 | Administration | 22,258 | 0 | 22,258 |
| 7125 | Advertising/Appreciation/Promo | 1,000 | 0 | 1,000 |
| 7390 | Culture/Ceremonial | 1,100 | 0 | 1,100 |
| 7480 | Dues/Memberships | 8,460 | 299 | 8,161 |
| 7568 | Equipment Purchases | 473,000 | 336,297 | 136,703 |
| 7680 | Fuel/Oil/Grease | 35,000 | 1,935 | 33,065 |
| 7867 | Honorarium - Committee | 2,400 | 0 | 2,400 |
| 7955 | Insurances & Licences | 4,450 | 1,886 | 2,564 |
| 8325 | Meeting Expense | 1,000 | 26 | 974 |
| 8400 | Moorage | 2,400 | 0 | 2,400 |
| 8670 | Professional Fees | 20,250 | 0 | 20,250 |
| 8828 | Repairs and Maintenance | 5,500 | 0 | 5,500 |
| 9070 | Training | 55,987 | 7,625 | 48,362 |
| 9072 | Travel - Staff | 19,901 | 1,625 | 18,276 |
| 6600:6999 | Wages & Benefits | 62,131 | 58,587 | 3,544 |
| | | 714,837 | 408,280 | 306,557 |
| Other Expenses | | | | |
| | Total Expenses | 714,837 | 408,280 | 306,557 |
| | Surplus/(Deficit) | 0 | 291,720 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

7310-Natural Resources

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 4110 | Province of BC | 0 | 35,000 | (35,000) |
| 4250 | FFA-CDA-Funds Received | 201,814 | 202,178 | (364) |
| 4610 | CFIA | 11,440 | 9,295 | 2,145 |
| 4615 | DFO | 0 | 20,000 | (20,000) |
| 5850 | Rental Income | 10,000 | 0 | 10,000 |
| 5960 | Other Income | 74,015 | 146,415 | (72,400) |
| | Total Revenue | <u>297,269</u> | <u>412,888</u> | <u>(115,619)</u> |
| Expenses | | | | |
| 7355 | Committed Funds | 74,015 | 0 | 74,015 |
| 7360 | Consulting | 15,000 | 3,980 | 11,020 |
| 7460 | Donations | 8,500 | 5,000 | 3,500 |
| 7568 | Equipment Purchases | 10,000 | 86,257 | (76,257) |
| 7570 | Equipment Rental | 7,000 | 4,000 | 3,000 |
| 7680 | Fuel/Oil/Grease | 200 | 38 | 162 |
| 7867 | Honorarium - Committee | 2,400 | 0 | 2,400 |
| 7955 | Insurances & Licences | 400 | 131 | 269 |
| 8228 | Legal Fees | 15,000 | 0 | 15,000 |
| 8312 | Materials and Supplies | 5,000 | 1,269 | 3,731 |
| 8325 | Meeting Expense | 1,500 | 0 | 1,500 |
| 8670 | Professional Fees | 25,000 | 36,126 | (11,126) |
| 8977 | Short Term Citizen Contracts | 7,000 | 0 | 7,000 |
| 8978 | Sub Contract | 20,000 | 38,291 | (18,291) |
| 9072 | Travel - Staff | 6,000 | 5,269 | 731 |
| 9076 | Travel - Committee | 900 | 0 | 900 |
| 6600:6999 | Wages & Benefits | 99,354 | 74,797 | 24,557 |
| | | <u>297,269</u> | <u>255,157</u> | <u>42,112</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>297,269</u> | <u>255,157</u> | <u>42,112</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>157,731</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

7315-Aquatic Habitat Restoration

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4620 | Natural Resources Canada | 94,044 | 189,539 | (95,495) |
| | Total Revenue | 94,044 | 189,539 | (95,495) |
| Expenses | | | | |
| 7120 | Administration | 0 | 9,090 | (9,090) |
| 7360 | Consulting | 0 | 15,355 | (15,355) |
| 7568 | Equipment Purchases | 0 | 107,222 | (107,222) |
| 8312 | Materials and Supplies | 0 | 3,551 | (3,551) |
| 8670 | Professional Fees | 94,044 | 44,840 | 49,204 |
| | | 94,044 | 180,057 | (86,013) |
| Other Expenses | | | | |
| | Total Expenses | 94,044 | 180,057 | (86,013) |
| | Surplus/(Deficit) | 0 | 9,482 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1440-TSL Logging

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4110 | BC Funds Received | 35,000 | 0 | 35,000 |
| 4250 | FFA-CDA-Funds Received | 20,000 | 20,176 | (176) |
| 5960 | Other Income | 0 | 66,578 | (66,578) |
| | Total Revenue | <u>55,000</u> | <u>86,754</u> | <u>(31,754)</u> |
| Expenses | | | | |
| 7568 | Equipment Purchases | 0 | 17,112 | (17,112) |
| 8670 | Professional Fees | 45,000 | 0 | 45,000 |
| 8978 | Sub Contract | 10,000 | 6,600 | 3,400 |
| | | <u>55,000</u> | <u>23,712</u> | <u>31,288</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>55,000</u> | <u>23,712</u> | <u>31,288</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>63,042</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8565-Asset Management

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|-------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 60,000 | 55,220 | 4,780 |
| Total Revenue | | 60,000 | 55,220 | 4,780 |
| 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 | 55,220 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3400-Housing

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 22,898 | 23,077 | (179) |
| 5850 | Rental Income | 58,332 | 56,356 | 1,976 |
| | Total Revenue | 81,230 | 79,433 | 1,797 |
| Expenses | | | | |
| 7212 | Bank Charges & Interest | 0 | 1 | (1) |
| 7360 | Consulting | 20,000 | 0 | 20,000 |
| 7867 | Honorarium - Committee | 2,250 | 0 | 2,250 |
| 8828 | Repairs and Maintenance | 15,605 | 1,991 | 13,614 |
| 6600:6999 | Wages & Benefits | 43,375 | 17,538 | 25,837 |
| | | 81,230 | 19,530 | 61,700 |
| Other Expenses | | | | |
| | Total Expenses | 81,230 | 19,530 | 61,700 |
| | Surplus/(Deficit) | 0 | 59,902 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8570-Macoah Internet

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 38,600 | 38,795 | (195) |
| Total Revenue | | 38,600 | 38,795 | (195) |
| Expenses | | | | |
| 7568 | Equipment Purchases | 0 | 800 | (800) |
| 8228 | Legal Fees | 20,000 | 20,019 | (19) |
| 9180 | Utilities | 18,600 | 16,623 | 1,977 |
| | | 38,600 | 37,443 | 1,157 |
| Other Expenses | | | | |
| Total Expenses | | 38,600 | 37,443 | 1,157 |
| Surplus/(Deficit) | | 0 | 1,352 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3010-68 Hectare Land Purchase

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 29,640 | 29,640 | 0 |
| Total Revenue | | 29,640 | 29,640 | 0 |
| Expenses | | | | |
| 8251 | Loan Payment - Principal | 29,640 | 31,541 | (1,901) |
| Total Expenses | | 29,640 | 31,541 | (1,901) |
| Other Expenses | | | | |
| Total Expenses | | 29,640 | 31,541 | (1,901) |
| Surplus/(Deficit) | | 0 | (1,901) | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3222-Island Timberlands Section 38

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4675 | Cost Recoveries | 306,492 | 0 | 306,492 |
| | Total Revenue | 306,492 | 0 | 306,492 |
| Expenses | | | | |
| 8251 | Loan Payment - Principal | 306,492 | 400,476 | (93,984) |
| | Total Expenses | 306,492 | 400,476 | (93,984) |
| Other Expenses | | | | |
| | Total Expenses | 306,492 | 400,476 | (93,984) |
| | Surplus/(Deficit) | 0 | (400,476) | |

Capital Projects & Economic Development

Budget vs. Actual
2022-2023

March 31, 2023

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3210-Capital Projects Development

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 30,000 | 30,186 | (186) |
| Total Revenue | | 30,000 | 30,186 | (186) |
| Expenses | | | | |
| 7359 | Consulting Contract | 30,000 | 33,320 | (3,320) |
| 8312 | Materials and Supplies | 0 | 364 | (364) |
| | | 30,000 | 33,684 | (3,684) |
| Other Expenses | | | | |
| Total Expenses | | 30,000 | 33,684 | (3,684) |
| Surplus/(Deficit) | | 0 | (3,498) | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3225-Macoah Water Reservoir

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------------|----------------------------------|----------------------------------|--------------------|
| Revenue | | | | |
| 4010 | AANDC - Capital Funds Received | 0 | 1,643,982 | (1,643,982) |
| 5960 | Other Income | 200,000 | 0 | 200,000 |
| | Total Revenue | <u>200,000</u> | <u>1,643,982</u> | <u>(1,443,982)</u> |
| Expenses | | | | |
| 7359 | Consulting Contract | 0 | 10,315 | (10,315) |
| 7558 | Engineering & Sub Consultants | 0 | 108,825 | (108,825) |
| 8312 | Materials and Supplies | 0 | 488 | (488) |
| 8670 | Professional Fees | 0 | 11,031 | (11,031) |
| 8978 | Sub Contract - Construction | 200,000 | 693,725 | (493,725) |
| | | <u>200,000</u> | <u>824,384</u> | <u>(624,384)</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>200,000</u> | <u>824,384</u> | <u>(624,384)</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>819,598</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3226-Toquaht Government Building

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4250 | FFA-CDA-Funds Received | 283,043 | 283,491 | (448) |
| 9704 | Transfer in from General Surplus | 185,957 | 185,957 | 0 |
| | Total Revenue | 469,000 | 469,448 | (448) |
| Expenses | | | | |
| 7359 | Consulting Contract | 20,000 | 5,629 | 14,371 |
| 7558 | Engineering | 175,000 | 30,727 | 144,273 |
| 8228 | Legal Fees | 4,000 | 0 | 4,000 |
| 8670 | Professional Fees | 250,000 | 108,240 | 141,760 |
| 8978 | Sub Contract | 20,000 | 0 | 20,000 |
| | | 469,000 | 144,595 | 324,405 |
| Other Expenses | | | | |
| | Total Expenses | 469,000 | 144,595 | 324,405 |
| | Surplus/(Deficit) | 0 | 324,853 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3275-Macoah Lodge

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 4050 | AANDC - Other | 2,873,122 | 2,873,122 | 0 |
| | Total Revenue | 2,873,122 | 2,873,122 | 0 |
| Expenses | | | | |
| 7125 | Advertising/Appreciation/Promo | 2,000 | 0 | 2,000 |
| 7359 | Consulting Contract | 30,000 | 8,452 | 21,548 |
| 7360 | Consulting | 25,000 | 0 | 25,000 |
| 7558 | Engineering & Sub Consultants | 125,000 | 28,285 | 96,715 |
| 7570 | Equipment Rental | 10,000 | 0 | 10,000 |
| 7955 | Insurance & Licences | 5,000 | 0 | 5,000 |
| 8228 | Legal Fees | 5,000 | 0 | 5,000 |
| 8312 | Materials and Supplies | 300,000 | 0 | 300,000 |
| 8670 | Professional Fees | 120,000 | 51,554 | 68,446 |
| 8977 | Short Term Citizen Contracts | 40,000 | 0 | 40,000 |
| 8978 | Sub Contract - Construction | 2,211,122 | 338,234 | 1,872,888 |
| | | 2,873,122 | 426,525 | 2,446,597 |
| Other Expenses | | | | |
| | Total Expenses | 2,873,122 | 426,525 | 2,446,597 |
| | Surplus/(Deficit) | 0 | 2,446,597 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3510-Public Works Yard/Firehall

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 178,500 | 178,500 | 0 |
| | Total Revenue | 178,500 | 178,500 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 5,000 | 844 | 4,156 |
| 7360 | Consulting | 20,000 | 9,436 | 10,564 |
| 7558 | Engineering | 0 | 17,136 | (17,136) |
| 8670 | Professional Fees | 3,500 | 3,303 | 197 |
| 8978 | Sub Contract | 150,000 | 0 | 150,000 |
| | | 178,500 | 30,719 | 147,781 |
| Other Expenses | | | | |
| | Total Expenses | 178,500 | 30,719 | 147,781 |
| | Surplus/(Deficit) | 0 | 147,781 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3520-Macoah Public Washroom

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 179,000 | 179,000 | 0 |
| | Total Revenue | 179,000 | 179,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 4,000 | 431 | 3,569 |
| 7558 | Engineering | 7,500 | 0 | 7,500 |
| 8312 | Materials & Supplies | 35,000 | 0 | 35,000 |
| 8670 | Professional Fees | 7,500 | 0 | 7,500 |
| 8978 | Sub Contract | 125,000 | 11,210 | 113,790 |
| | | 179,000 | 11,642 | 167,358 |
| Other Expenses | | | | |
| | Total Expenses | 179,000 | 11,642 | 167,358 |
| | Surplus/(Deficit) | 0 | 167,359 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

3530-Macoah Playground

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 100,000 | 100,000 | 0 |
| | Total Revenue | 100,000 | 100,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 2,500 | 75 | 2,425 |
| 7568 | Equipment Purchases | 5,000 | 3,243 | 1,757 |
| 8312 | Materials & Supplies | 60,000 | 0 | 60,000 |
| 8978 | Sub Contract | 32,500 | 1,880 | 30,620 |
| | | 100,000 | 5,197 | 94,803 |
| Other Expenses | | | | |
| | Total Expenses | 100,000 | 5,197 | 94,803 |
| | Surplus/(Deficit) | 0 | 94,803 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

4025-Community Building

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 290,000 | 290,000 | 0 |
| | Total Revenue | 290,000 | 290,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 14,500 | 1,429 | 13,071 |
| 7558 | Engineering | 0 | 11,223 | (11,223) |
| 7568 | Equipment Purchases | 0 | 55,062 | (55,062) |
| 8312 | Materials and Supplies | 58,000 | 16,898 | 41,102 |
| 8671 | Project Management | 29,000 | 3,283 | 25,717 |
| 8978 | Sub Contract | 188,500 | 123,950 | 64,550 |
| | | 290,000 | 211,846 | 78,154 |
| Other Expenses | | | | |
| | Total Expenses | 290,000 | 211,846 | 78,154 |
| | Surplus/(Deficit) | 0 | 78,154 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

4026-Toquaht Gathering Place

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 210,000 | 210,000 | 0 |
| | Total Revenue | 210,000 | 210,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 10,500 | 5,719 | 4,781 |
| 7558 | Engineering | 0 | 23,429 | (23,429) |
| 7568 | Equipment Purchases | 0 | 2,902 | (2,902) |
| 8312 | Materials and Supplies | 42,000 | 211 | 41,789 |
| 8671 | Project Management | 21,000 | 0 | 21,000 |
| 8978 | Sub Contract | 136,500 | 179,822 | (43,322) |
| | | 210,000 | 212,082 | (2,082) |
| Other Expenses | | | | |
| | Total Expenses | 210,000 | 212,082 | (2,082) |
| | Surplus/(Deficit) | 0 | (2,082) | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

4541-Contaminated Site (Old Marina)

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4110 | BC Funds Received | 0 | 65,000 | (65,000) |
| 9704 | Transfer in from General Surplus | 435,000 | 435,000 | 0 |
| | Total Revenue | <u>435,000</u> | <u>500,000</u> | <u>(65,000)</u> |
| Expenses | | | | |
| 7359 | Consulting Contract | 25,000 | 20,332 | 4,668 |
| 7360 | Consulting | 35,000 | 0 | 35,000 |
| 7558 | Engineering | 125,000 | 33,368 | 91,632 |
| 8228 | Legal Fees | 25,000 | 17,336 | 7,664 |
| 8312 | Materials and Supplies | 0 | 116 | (116) |
| 8670 | Professional Fees | 75,000 | 8,198 | 66,802 |
| 8671 | Project Management | 0 | 7,654 | (7,654) |
| 8978 | Sub Contract | 150,000 | 300 | 149,700 |
| | | <u>435,000</u> | <u>87,304</u> | <u>347,696</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>435,000</u> | <u>87,304</u> | <u>347,696</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>412,696</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8535-ISC Housing

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4010 | ISC - Capital Funds | 572,098 | 572,098 | 0 |
| 9704 | Transfer in from General Surplus | 1,030,902 | 1,030,902 | 0 |
| | Total Revenue | <u>1,603,000</u> | <u>1,603,000</u> | <u>0</u> |
| Expenses | | | | |
| 7120 | Administration | 4,000 | 0 | 4,000 |
| 7125 | Advertising/Appreciation/Promo | 1,000 | 0 | 1,000 |
| 7359 | Consulting Contract | 20,000 | 2,831 | 17,169 |
| 7360 | Consulting | 10,000 | 0 | 10,000 |
| 7558 | Engineering | 40,000 | 2,828 | 37,172 |
| 7568 | Equipment Purchases | 75,000 | 0 | 75,000 |
| 7570 | Equipment Rental | 20,000 | 0 | 20,000 |
| 7955 | Insurances & Licences | 5,000 | 3,000 | 2,000 |
| 8228 | Legal Fees | 5,000 | 0 | 5,000 |
| 8312 | Materials and Supplies | 600,000 | 40,279 | 559,721 |
| 8670 | Professional Fees | 25,000 | 18,977 | 6,023 |
| 8977 | Short Term Citizen Contracts | 30,000 | 0 | 30,000 |
| 8978 | Sub Contract | 768,000 | 889,769 | (121,769) |
| | | <u>1,603,000</u> | <u>957,684</u> | <u>645,316</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>1,603,000</u> | <u>957,684</u> | <u>645,316</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>645,316</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8541-Secret Beach Development

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|------------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 4,250,000 | 4,250,000 | 0 |
| | Total Revenue | 4,250,000 | 4,250,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 30,000 | 16,252 | 13,748 |
| 7558 | Engineering | 500,000 | 201,750 | 298,250 |
| 7568 | Equipment Purchases | 250,000 | 0 | 250,000 |
| 7570 | Equipment Rental | 25,000 | 0 | 25,000 |
| 8228 | Legal Fees | 25,000 | 0 | 25,000 |
| 8312 | Materials and Supplies | 100,000 | 287 | 99,713 |
| 8670 | Professional Fees | 20,000 | 8,313 | 11,687 |
| 8978 | Sub Contract | 3,300,000 | 589,723 | 2,710,277 |
| | | 4,250,000 | 816,325 | 3,433,675 |
| Other Expenses | | | | |
| | Total Expenses | 4,250,000 | 816,325 | 3,433,675 |
| | Surplus/(Deficit) | 0 | 3,433,675 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8544-Secret Beach Offsite Utilities

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 3,096,000 | 3,096,000 | 0 |
| | Total Revenue | 3,096,000 | 3,096,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 35,000 | 16,381 | 18,619 |
| 7558 | Engineering | 105,000 | 165,846 | (60,846) |
| 7955 | Insurance & Licences | 5,000 | 0 | 5,000 |
| 8312 | Materials and Supplies | 0 | 96,468 | (96,468) |
| 8325 | Meeting Expense | 0 | 3,504 | (3,504) |
| 8670 | Professional Fees | 6,000 | 13,668 | (7,668) |
| 8978 | Sub Contract | 2,945,000 | 2,408,414 | 536,586 |
| | | 3,096,000 | 2,704,281 | 391,719 |
| Other Expenses | | | | |
| | Total Expenses | 3,096,000 | 2,704,281 | 391,719 |
| | Surplus/(Deficit) | 0 | 391,719 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8545-SB Coastal Trail

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4110 | BC Funds Received | 350,854 | 360,854 | (10,000) |
| 5960 | Other Income (In-Kind) | 87,146 | 0 | 87,146 |
| | Total Revenue | <u>438,000</u> | <u>360,854</u> | <u>77,146</u> |
| Expenses | | | | |
| 7359 | Consulting Contract | 20,000 | 2,930 | 17,070 |
| 7558 | Engineering | 20,000 | 10,336 | 9,664 |
| 8312 | Materials & Supplies | 38,000 | 10,957 | 27,043 |
| 8670 | Professional Fees | 10,000 | 7,243 | 2,757 |
| 8978 | Sub Contract | 350,000 | 283,342 | 66,658 |
| | | <u>438,000</u> | <u>314,808</u> | <u>123,192</u> |
| Other Expenses | | | | |
| | Total Expenses | <u>438,000</u> | <u>314,808</u> | <u>123,192</u> |
| | Surplus/(Deficit) | <u>0</u> | <u>46,046</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1400-Economic Development

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4210 | FFA-BC-Funds Received | 15,479 | 0 | 15,479 |
| 4250 | FFA-CDA-Funds Received | 65,521 | 65,744 | (223) |
| 5960 | Other Income | 0 | 3,500 | (3,500) |
| | Total Revenue | 81,000 | 69,244 | 11,756 |
| Expenses | | | | |
| 7359 | Consulting Contract | 30,000 | 6,904 | 23,096 |
| 7360 | Consulting | 35,000 | 22,363 | 12,637 |
| 7480 | Dues/Memberships | 9,000 | 8,919 | 81 |
| 8228 | Legal Fees | 5,000 | 273 | 4,727 |
| 8325 | Meeting Expense | 2,000 | 0 | 2,000 |
| | | 81,000 | 38,459 | 42,541 |
| Other Expenses | | | | |
| | Total Expenses | 81,000 | 38,459 | 42,541 |
| | Surplus/(Deficit) | 0 | 30,785 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1415-Lucky Creek Hydro Project

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|----------------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 5,000 | 5,000 | 0 |
| Total Revenue | | 5,000 | 5,000 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 2,000 | 188 | 1,812 |
| 8671 | Project Management | 3,000 | 0 | 3,000 |
| | | 5,000 | 188 | 4,812 |
| Other Expenses | | | | |
| Total Expenses | | 5,000 | 188 | 4,812 |
| Surplus/(Deficit) | | 0 | 4,813 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1425-Secret Beach Marina

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 9704 | Transfer in from General Surplus | 98,500 | 98,500 | 0 |
| | Total Revenue | 98,500 | 98,500 | 0 |
| Expenses | | | | |
| 7359 | Consulting Contract | 5,000 | 8,507 | (3,507) |
| 7558 | Engineering | 15,000 | 2,789 | 12,211 |
| 7570 | Equipment Rental | 3,500 | 0 | 3,500 |
| 8312 | Materials and Supplies | 25,000 | 0 | 25,000 |
| 8670 | Professional Fees | 5,000 | 1,520 | 3,480 |
| 8978 | Sub Contract | 45,000 | 34,841 | 10,159 |
| | | 98,500 | 47,657 | 50,843 |
| Other Expenses | | | | |
| | Total Expenses | 98,500 | 47,657 | 50,843 |
| | Surplus/(Deficit) | 0 | 50,843 | |

Additional Grants & Other Funded Projects

Budget vs. Actual
2022-2023

March 31, 2023

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9022-ISC Pandemic CDE Planning & Re

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|------------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4050 | AANDC - Other Funds Received | 97,653 | 97,653 | 0 |
| Total Revenue | | 97,653 | 97,653 | 0 |
| Expenses | | | | |
| 8670 | Professional Fees | 97,653 | 0 | 97,653 |
| | | 97,653 | 0 | 97,653 |
| Other Expenses | | | | |
| Total Expenses | | 97,653 | 0 | 97,653 |
| Surplus/(Deficit) | | 0 | 97,653 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9060-FNHA Help Our Helpers

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|---------------------|----------------------------------|----------------------------------|-----------|
| Revenue | | | | |
| 4720 | FNHA | 12,000 | 12,000 | 0 |
| Total Revenue | | 12,000 | 12,000 | 0 |
| Expenses | | | | |
| 9050 | Team Toquaht Events | 12,000 | 11,977 | 23 |
| | | 12,000 | 11,977 | 23 |
| Other Expenses | | | | |
| Total Expenses | | 12,000 | 11,977 | 23 |
| Surplus/(Deficit) | | 0 | 23 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9175-BC Climate Action Program

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|-------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4110 | Province of BC | 40,082 | 40,082 | 0 |
| Total Revenue | | 40,082 | 40,082 | 0 |
| Expenses | | | | |
| 8670 | Professional Fees | 40,082 | 0 | 40,082 |
| Total Expenses | | 40,082 | 0 | 40,082 |
| Other Expenses | | | | |
| Total Expenses | | 40,082 | 0 | 40,082 |
| Surplus/(Deficit) | | 0 | 40,082 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

1605-FNHA Harm Reduction

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4720 | FNHA | 39,410 | 39,410 | 0 |
| | Total Revenue | 39,410 | 39,410 | 0 |
| Expenses | | | | |
| 7390 | Cultural | 3,708 | 4,009 | (301) |
| 7870 | Honorarium - Other | 298 | 298 | 0 |
| 8312 | Materials and Supplies | 2,921 | 2,921 | 0 |
| 8670 | Professional Fees | 2,250 | 0 | 2,250 |
| 8978 | Sub Contract | 4,586 | 4,586 | 0 |
| 8990 | Substance Use Supports | 25,243 | 25,243 | 0 |
| 9072 | Travel - Staff | 404 | 404 | 0 |
| | | 39,410 | 37,460 | 1,950 |
| Other Expenses | | | | |
| | Total Expenses | 39,410 | 37,460 | 1,950 |
| | Surplus/(Deficit) | 0 | 1,950 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8350-FNESC

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|-----------------|
| Revenue | | | | |
| 4715 | FNESC | 41,112 | 64,225 | (23,113) |
| | Total Revenue | 41,112 | 64,225 | (23,113) |
| Expenses | | | | |
| 7870 | Honorarium - Other | 2,012 | 0 | 2,012 |
| 8312 | Materials and Supplies | 400 | 0 | 400 |
| 8325 | Meeting Expense | 500 | 0 | 500 |
| 9077 | Travel - Citizens | 3,200 | 2,053 | 1,147 |
| 6600:6999 | Wages & Benefits | 35,000 | 27,285 | 7,715 |
| | | 41,112 | 29,338 | 11,774 |
| Other Expenses | | | | |
| | Total Expenses | 41,112 | 29,338 | 11,774 |
| | Surplus/(Deficit) | 0 | 34,887 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8351-FNESC SWEP

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|------------------------|----------------------------------|----------------------------------|------------|
| Revenue | | | | |
| 4715 | FNESC | 3,130 | 2,348 | 782 |
| Total Revenue | | <u>3,130</u> | <u>2,348</u> | <u>782</u> |
| Expenses | | | | |
| 7120 | Administration | 127 | 0 | 127 |
| 7365 | Contributions | 100 | 0 | 100 |
| 8312 | Materials and Supplies | 500 | 381 | 119 |
| 6600:6999 | Wages & Benefits | 2,403 | 2,392 | 11 |
| | | <u>3,130</u> | <u>2,772</u> | <u>358</u> |
| Other Expenses | | | | |
| Total Expenses | | <u>3,130</u> | <u>2,772</u> | <u>358</u> |
| Surplus/(Deficit) | | <u>0</u> | <u>(424)</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8970-Community Projects (Garden)

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|--------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 5960 | Other Income | 8,588 | 8,705 | (117) |
| | Total Revenue | 8,588 | 8,705 | (117) |
| Expenses | | | | |
| 7568 | Equipment Purchases | 1,288 | 93 | 1,195 |
| 8312 | Materials and Supplies | 1,257 | 2,027 | (770) |
| 8828 | Repairs and Maintenance | 3,383 | 313 | 3,070 |
| 8978 | Sub Contract | 2,660 | 1,650 | 1,010 |
| 9077 | Travel - Citizens | 0 | 57 | (57) |
| | | 8,589 | 4,140 | 4,449 |
| Other Expenses | | | | |
| | Total Expenses | 8,589 | 4,140 | 4,449 |
| | Surplus/(Deficit) | 0 | 4,565 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9300-Clayoquot Bioshpere Trust

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|---------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4630 | Clayoquot Biosphere Trust | 4,050 | 4,050 | 0 |
| | Total Revenue | 4,050 | 4,050 | 0 |
| Expenses | | | | |
| 7869 | Honorarium - Instructors | 1,800 | 2,097 | (297) |
| 8312 | Materials and Supplies | 450 | 113 | 337 |
| 8325 | Meeting Expense | 1,800 | 360 | 1,440 |
| | | 4,050 | 2,570 | 1,480 |
| Other Expenses | | | | |
| | Total Expenses | 4,050 | 2,570 | 1,480 |
| | Surplus/(Deficit) | 0 | 1,480 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8546-SB Cookhouse

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|---------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 5760 | Pacific Economic Development Ca | 435,375 | 4,354 | 431,021 |
| 5960 | Other Income | 145,125 | 0 | 145,125 |
| | Total Revenue | 580,500 | 4,354 | 576,146 |
| Expenses | | | | |
| 7359 | Consulting Contract | 0 | 3,345 | (3,345) |
| 7558 | Engineering | 20,000 | 10,725 | 9,275 |
| 7568 | Equipment Purchases | 10,000 | 0 | 10,000 |
| 7570 | Equipment Rental | 10,000 | 1,800 | 8,200 |
| 7955 | Insurance & Licences | 3,000 | 0 | 3,000 |
| 8312 | Materials and Supplies | 85,000 | 59,783 | 25,217 |
| 8670 | Professional Fees | 20,000 | 0 | 20,000 |
| 8671 | Project Management | 7,000 | 0 | 7,000 |
| 8978 | Sub Contract | 425,500 | 487,861 | (62,361) |
| | | 580,500 | 563,513 | 16,987 |
| Other Expenses | | | | |
| | Total Expenses | 580,500 | 563,513 | 16,987 |
| | Surplus/(Deficit) | 0 | (559,160) | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

9300-Clayoquot Bioshpere Trust

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|---------------------------|----------------------------------|----------------------------------|--------------|
| Revenue | | | | |
| 4630 | Clayoquot Biosphere Trust | 4,050 | 4,050 | 0 |
| | Total Revenue | 4,050 | 4,050 | 0 |
| Expenses | | | | |
| 7869 | Honorarium - Instructors | 1,800 | 2,097 | (297) |
| 8312 | Materials and Supplies | 450 | 113 | 337 |
| 8325 | Meeting Expense | 1,800 | 360 | 1,440 |
| | | 4,050 | 2,570 | 1,480 |
| Other Expenses | | | | |
| | Total Expenses | 4,050 | 2,570 | 1,480 |
| | Surplus/(Deficit) | 0 | 1,480 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8300-BC MET Training

| | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-------------------|----------------------------------|----------------------------------|----------|
| Revenue | | | |
| Expenses | | | |
| Other Expenses | | | |
| Surplus/(Deficit) | <u>0</u> | <u>0</u> | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

4027-CB Regalia Retrofit

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|-----------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 4725 | First Peoples' Heritage, Language | 204,000 | 132,600 | 71,400 |
| | Total Revenue | 204,000 | 132,600 | 71,400 |
| Expenses | | | | |
| 7359 | Consulting Contract | 3,000 | 188 | 2,812 |
| 7558 | Engineering | 5,000 | 0 | 5,000 |
| 8312 | Materials and Supplies | 5,000 | 0 | 5,000 |
| 8670 | Professional Fees | 21,000 | 0 | 21,000 |
| 8978 | Sub Contract | 170,000 | 36,969 | 133,031 |
| | | 204,000 | 37,156 | 166,844 |
| Other Expenses | | | | |
| | Total Expenses | 204,000 | 37,156 | 166,844 |
| | Surplus/(Deficit) | 0 | 95,444 | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8546-SB Cookhouse

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|-----------------------|---------------------------------|----------------------------------|----------------------------------|----------------|
| Revenue | | | | |
| 5760 | Pacific Economic Development Ca | 435,375 | 4,354 | 431,021 |
| 5960 | Other Income | 145,125 | 0 | 145,125 |
| | Total Revenue | 580,500 | 4,354 | 576,146 |
| Expenses | | | | |
| 7359 | Consulting Contract | 0 | 3,345 | (3,345) |
| 7558 | Engineering | 20,000 | 10,725 | 9,275 |
| 7568 | Equipment Purchases | 10,000 | 0 | 10,000 |
| 7570 | Equipment Rental | 10,000 | 1,800 | 8,200 |
| 7955 | Insurance & Licences | 3,000 | 0 | 3,000 |
| 8312 | Materials and Supplies | 85,000 | 59,783 | 25,217 |
| 8670 | Professional Fees | 20,000 | 0 | 20,000 |
| 8671 | Project Management | 7,000 | 0 | 7,000 |
| 8978 | Sub Contract | 425,500 | 487,861 | (62,361) |
| | | 580,500 | 563,513 | 16,987 |
| Other Expenses | | | | |
| | Total Expenses | 580,500 | 563,513 | 16,987 |
| | Surplus/(Deficit) | 0 | (559,160) | |

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2023

8537-NRCAN Sawmill Project

| | | 2022/2023 Budget Full Year | 2022/2023 Quarter 4 31-Mar | Variance |
|--------------------------|--------------------------|----------------------------------|----------------------------------|---------------|
| Revenue | | | | |
| 4620 | Natural Resources Canada | 410,000 | 369,000 | 41,000 |
| Total Revenue | | 410,000 | 369,000 | 41,000 |
| Expenses | | | | |
| 7359 | Consulting Contract | 5,000 | 7,454 | (2,454) |
| 7360 | Consulting | 0 | 21,192 | (21,192) |
| 7558 | Engineering | 75,000 | 13,493 | 61,507 |
| 7955 | Insurances & Licences | 1,500 | 0 | 1,500 |
| 8312 | Materials and Supplies | 75,000 | 77,575 | (2,575) |
| 8670 | Professional Fees | 10,000 | 7,991 | 2,009 |
| 8978 | Sub Contract | 243,500 | 219,925 | 23,575 |
| | | 410,000 | 347,630 | 62,370 |
| Other Expenses | | | | |
| Total Expenses | | 410,000 | 347,630 | 62,370 |
| Surplus/(Deficit) | | 0 | 21,370 | |



To: Toquaht Nation Council
From: Kristy Pozniak
Re: Drafting Instructions for Proposed Amendments to the Land Act, TNS 12/2011 (the “Land Act”)
Date: May 5, 2023

BACKGROUND

On September 2022, the Executive passed the following resolution:

EM00590 MOVED: Anne Mack SECONDED: Noah Plonka

WHEREAS:

- A. Toquaht Nation (“Toquaht”) is the owner in fee simple of lands legally described as Block D, District Lot 2219 and 2220, Section 15 and 16 Clayoquot District PID 400-060-004 and locally described as the Secret Beach Marina and Campground near Macoah, BC (“Secret Beach Lands”);
- B. The Secret Beach Lands are treaty lands of Toquaht;
- C. The Economic Development Committee has recommended to the Executive that the Secret Beach Lands be made available for sale in fee simple to the public for development into homes (the “Recommendation”);
- D. The Executive has received and considered a briefing note from legal counsel outlining the process that would be required to raise title to the Secret Beach Lands with the Land Title Office under the Land Title Act (BC) and sell the Secret Beach Lands to the public, and the legal and practical implications of doing so.

NOW THEREFORE BE IT RESOLVED THAT THE EXECUTIVE:

- 1. accepts the Recommendation;
- 2. directs Toquaht administration to work with legal counsel to draft the amendments to the Land Act necessary to allow non-citizens to hold estates in fee simple to Secret Beach Lands without conducting information meetings and a referendum;**
- 3. directs Toquaht administration to work with legal counsel to gather the information and prepare the documents necessary to raise title to the Secret Beach Lands; and
- 4. authorizes the Director of Operations, on behalf of Toquaht, to execute all documents necessary to raise title to the Secret Beach Lands, including without limitation Form 17, a section 26(1)(b) certificate and a section 28(4) notice.

In 2022, Mack Law Corp, owned by Toquaht citizen Leah Mack, conducted a review of the Land Act and recommended various amendments. Ratcliff LLP has also been keeping a list of potential amendments to the Land Act, as they come up, through our work for Toquaht Nation and other Maa-nulth First Nations.



DRAFTING INSTRUCTIONS

We seek confirmation of drafting instructions for the proposed amendments, as set out in the recommendation column below.

| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|---|---|---|---|---|---|
| <p>Fee Simple Interests in Secret Beach Lands</p> | <p>The Land Act currently permits the Executive to transfer an estate in fee simple to a non-citizen if the proposed transfer is first publicized at two information meetings and approved by a referendum.</p> | <p>Amend the Land Act to allow non-citizens to hold an estate in fee simple to Secret Beach Lands without an information meeting or referendum.</p> | <p>Economic Development Committee and Executive</p> | <ul style="list-style-type: none"> • Secret Beach Lands would remain treaty lands. • Secret Beach Lands would continue to be governed by Toquaht laws. • Development of Secret Beach Lands aligns with the Nation’s strategic plans. • Sale of Secret Beach Lands would raise revenue for the Nation, at the time of the sale and annually through property taxation. | <p>Draft amendments to the Land Act to permit the Executive to designate, by regulation, lands that may be transferred to a non-citizen without an information meeting or referendum.</p> |



| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|--|---|---|---------------------------------------|---|--|
| <p>Fee Simple Interests in Homelands</p> | <p>The Land Act currently permits the Executive to transfer an estate in fee simple to a <u>Toquaht enrollee</u> or his/her/their spouse without an information meeting or referendum, if the lands are designated as Homelands in the Official Community Plan.</p> | <p>Change the eligibility for fee simple interests in Homelands from Toquaht enrollees and their spouses to Toquaht citizens and their spouses.</p> | <p>Mack Law Corp and Ratcliff LLP</p> | <ul style="list-style-type: none"> • Some Toquaht citizens are not enrolled under the Treaty and thus not eligible, under the current Land Act, to hold a fee simple interest in Homelands without an information meeting or referendum. • The Nation’s Constitution states that, subject to reasonable limits, all Toquaht citizens are equal under Toquaht law. • Under other Toquaht laws and policies, Toquaht citizens are eligible to vote, run for Council and receive distributions. | <p>Draft amendments to the Land Act to permit the Executive to transfer an estate in fee simple to a <u>Toquaht citizen</u> or his/her/their spouse without an information meeting or referendum, if the lands are designated as Homelands in the Official Community Plan.</p> |

| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|--|---|---|---------------|---|--|
| Review of Decision to Discharge an Interest or Licence | The Land Act currently empowers the Executive to discharge an interest or licence to use Toquaht lands if the Executive believes the interest or licence was issued through fraud or in error. The Land Act also permits an affected person to seek a review of a decision to discharge an interest or licence by the Nation's Administrative Decisions Review Board. | Amend the Land Act to include a mechanism by which, when a review of a decision to discharge an interest or licence to use Toquaht lands is requested, the decision, and any new transfers of the interest or licence, are frozen until the review is complete. | Mack Law Corp | <ul style="list-style-type: none"> • Procedural fairness requires that any person affected by a decision be provided a meaningful opportunity to respond to concerns about the decision. • The Administrative Decisions Review Act, TNS 7/2011 already contains a process in which an affected person can apply to pause a decision pending the outcome of a review of that decision. | Draft amendments to the Land Act to reference the process under the Administrative Decisions Review Act, TNS 7/2011 for pausing a decision pending the outcome of a review of that decision. |

Ratcliff

| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|-------------------------------|---|--|---------------|---|---|
| Public Notice of Dispositions | The Land Act currently requires notice of a proposed disposition to be “posted in accordance with Toquaht law”. The notice must “state the applicant’s name, address and occupation”. | Amend the Land Act to clarify how notice of a proposed disposition may be posted and to remove the requirement that the notice state the applicant’s address and occupation. | Mack Law Corp | <ul style="list-style-type: none"> • The Freedom of Information and Protection of Privacy Act, TNS 11/2011 permits disclosure of personal information for a purpose specified in another Toquaht law (including the Land Act). • Public notice provisions balance two competing interests: transparency and privacy. The transparency interest could be met without posting an applicant’s address and occupation. • The Interpretation Act, TNS 17/2011 already specifies the requirements for posting a notice in accordance with Toquaht law. At a minimum, notices must be posted at the Nation’s administrative office. They could be posted elsewhere. | <p>Draft amendments to the Land Act to remove the requirement that notice of a proposed disposition state the applicant’s address and occupation. Keep the requirement that the notice state the applicant’s name.</p> <p>Draft amendments to the Land Act to reference the requirements under the Interpretation Act, TNS 17/2011 for posting a notice in accordance with Toquaht Law.</p> |

| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|-----------------------|--|---|---------------|--|--|
| Special Event Permits | The Land Act does not currently contain a process for granting special event permits, for a wedding, funeral, potlatch or similar event. | Amend the Land Act to contain a process for granting special event permits. | Mack Law Corp | <ul style="list-style-type: none"> • According to a principle known as the “rule of law”, there must be no government action without written authority. • No other Toquaht laws contain a process for granting a special event permit. • The Land Act contains a process for granting a licence to use Toquaht lands. A licence could be granted for a special event. However, under the current Act, licences require public notice and Executive approval. Permits are often approved at an administrative level. | <p>Amend the Land Act to permit the Director of Lands, Public Works and Resources (the “Director of Lands”) to grant a special event permit in a form approved by the Director, in writing.</p> <p>[NTD: Another option would be to set out the form of permit in a Regulation.]</p> |



| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|---------------------------|--|--|---------------|--|------------------------|
| Natural Resource Licences | <p>The Land Act currently permits natural resource licences</p> <ul style="list-style-type: none"> less than 10 years if approved by the <u>Executive</u>, between 10 and 25 years if approved by ratification vote, and between 25 and 50 years if approved by referendum. | <p>Amend the Land Act to require all natural resource licences over 10 years to be approved by referendum.</p> <p>[NTD: Mack Law noted there was an amendment to the Land Act that removed a requirement for a referendum for licences between 10 and 25 years. We have no record of such an amendment.]</p> | Mack Law Corp | <ul style="list-style-type: none"> Citizen approval is already required for all natural resource licences over 10 years. Longer-term licences require a <u>referendum</u>, whereas medium-term licences require a <u>ratification vote</u>. Citizens living away from home can vote in a ratification vote by attending the ratification meeting virtually and in a referendum by the voting methods approved for the referendum (advance poll, mail-in or electronic). Referendums are costly and generally reserved for major land use decisions. There are other laws limiting where natural resource extraction can occur on Toquaht lands, including the Official Community Plan Act, TNS 1/2016. | No change recommended. |



| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|----------------|---|--|---------------|---|--|
| Right of Entry | The Land Act currently permits the Director of Lands, the Lands Registrar and other authorized Nation staff to enter lands and buildings to perform their duties under the Act. | Amend the Land Act to require a minimum of 24 hours' notice for Nation staff to enter <u>lands</u> or <u>a building</u> to perform their duties under the Act. | Mack Law Corp | <ul style="list-style-type: none"> • The Enforcement Act, TNS 6/2011 allows an enforcement officer to enter lands to investigate a potential contravention of Toquaht law, but not a dwelling-house unless the owner or occupier consents. • The Building and Development Authorization Act, TNS 2/2013 allows the Director of Lands to enter lands and buildings at reasonable times to assess compliance with the Act, but not a residence unless 24 hours' notice is provided or the occupier consents. • The Public Works and Services Act, TNS 4/2018 allows the Director of Lands, public works staff and contractors and enforcement officers to enter lands and buildings at reasonable times to assess fees payable and compliance with the Act. • The Emergency Preparedness Act, TNS 5/2020 deals with access to lands and buildings where a state of emergency has been declared. • The BC Residential Tenancy Act allows a landlord to enter a rental unit with 24 hours' notice, with the consent of the tenant or if an emergency exists. | <p>Amend the Land Act to require a minimum of 24 hours' notice for Nation staff to enter <u>a building</u> to perform their duties under the Act, <u>unless the occupier consents or an emergency exists</u>.</p> <p>Consider amendments to other Acts to bring consistency to right of entry provisions at a later time.</p> <p>[NTD: Another option would be to amend other right of entry provisions now, as a consequential amendment to the Land Act. If so, I'd like to chat with Brent/Frances about why the Enforcement Act right of entry provision is narrower than others (requiring consent to enter a house). They are more looped into enforcement.]</p> |

| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|-----------------------|--|--|--------------|---|--|
| Lands Registry Office | The Land Act establishes the Nation's lands registry as a "Torrens system", meaning an instrument is only enforceable against a third party if and from the point registered. The Act also requires the Nation's registry to maintain a record of all interests and licences in Toquaht lands, including those registered in the provincial land title office. | Amend the Land Act to only require the Nation's lands registry to maintain a record of instruments that are not registered in the provincial lands registry. Also amend the Act to make the Nation's registry an information registry, with the priority of instruments determined by the instruments themselves, not the point of registration. | Ratcliff LLP | <ul style="list-style-type: none"> • Maintaining a duplicate registry to the provincial lands registry adds administrative burden to the Nation. • The provincial lands registry is well run and accessible to the Nation for a fee. • Title to Macoah has been raised and the Nation intends to raise title to the Secret Beach Lands in the provincial land title office. Interests in these lands have been, and can continue to be, registered in the provincial land title office. • Under the current Land Act, the enforceability of an interest or licence in non-titled lands (i.e. lands outside Macoah and the Secret Beach Lands) could be impacted if not registered or properly recorded in the Nation's registry. • KCFN recently made similar changes to their Land Act (see KCFNS 69/2022). | Draft amendments to the Land Act to only require the Nation's lands registry to maintain a record of instruments that are not registered in the provincial lands registry. Also draft amendments to the Act to make the Nation's registry an information registry, with the priority of instruments determined by the instruments themselves, not the point of registration. |



| Purpose | Current Language | Proposal | Proposed By | Considerations | Recommendation |
|-----------------------|---|---|--------------|--|---|
| Residential Interests | The Land Act currently permits the Executive to grant a “residential interest”. | Amend the Land Act to remove all provisions referring to residential interests. | Ratcliff LLP | <ul style="list-style-type: none"> • When the Land Act was originally enacted, the concept of a residential interest was included to provide a means to transfer ownership of homes to Toquaht enrollees with restrictions on transferability. • Since then, the Nation has used another form of interest to grant ownership of homes to Toquaht enrollees and their spouses, namely a fee simple interest with restrictions on transferability. • Residential interests are not recognized by and cannot be registered in the provincial land title office. • To our knowledge, no residential interests have been granted by the Nation to date. | Draft amendments to the Land Act to remove all provisions referring to residential interests. |



INFORMATION REPORT

To: Council
From: Kirsten Johnsen, law clerk
Meeting Date: May 29th, 2023
Subject: Elections Process

Recommendation:

THAT Council receive the information report.

Summary:

As per the Government Act and the Elections Act.

Council is responsible for:

- Setting the General Voting day of the General Election by resolution at least 90 in advance
- Setting the location of the voting places by resolution at least 90 days in advance
 - Must be at the Toquaht Administration offices
 - May include other locations
- Setting the voting methods by resolution at least 90 days in advance
 - We usually use all 4 set out in the Act
- Appointing the Chief Electoral Officer by resolution at least 90 days in advance

Executive is responsible for:

- Appointing the system electoral officer by resolution at least 75 days in advance

Chief Electoral Officer (CEO) is responsible for:

- Posting, in accordance with sec 2.4 of the Elections Act, a Notice of Election and Nomination Meeting at least 60 days in advance



- Sending out the Voting package at least 30 days in advance
- Sending out the electronic voting instructions and PIN number at least 30 days in advance
- Posting the Notice of Candidates as soon as practicable
- Preparing and Posting the list of eligible voters as soon as practicable
- Declaring Elected the 3 candidates with the highest number of votes
- Certifying and Posting the results

Citizenship and Enrolment registrar is responsible for:

- Providing the CEO with the voter list as per sec 5.4 of the Elections Act at least 60 days in advance

Submitted by: *Kirsten Johnsen*

Kirsten Johnsen, law clerk

**Qacca Settlement Trust
Minutes of Trustee Meeting**

Meeting Date: **February 8, 2023**

Start Time: 9:00 a.m.

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

Attendees: Carla Halvorsen, trustee
Gary Johnsen, trustee
Nicole Nicolaye, trustee
Daren Atkinson, LW advisor

Scott Coulson, trustee
Kelly Johnsen, trustee
Eli Horton, advisor

Absent: Cynthia Blackstone, trustee

Chair: Eli Horton

Meeting called to order at 9:08 am

1. Adoption of agenda

Motion to adopt the agenda.

Moved by Scott, seconded by Nicole

Motion carried

2. Approval of minutes of trustee meetings

Motion to approve the minutes of the November 29, 2022 trustee meeting, as previously distributed and approved via email.

Moved by Gary, seconded by Scott

Motion carried

3. Review of December 31, 2022 Leith Wheeler quarterly investment report

Daren Atkinson distributed and reviewed a presentation of the investment portfolio results for the fourth quarter of 2022.

Motion to receive and file the December 31, 2022 quarterly investment report.

Moved by Scott, seconded by Carla

Motion carried

4. Review of December 31, 2022 internal quarterly financial statements

Motion to approve the December 31, 2022 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 Kelly, seconded by Carla

Motion carried

5. Preparation for audit of the trust's 2022 financial statements

The trustees discussed preparations for the audit of the 2022 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 Nicole, seconded by Scott

Motion carried

6. Drafting of the 2022 annual report

Motion to direct Eli Horton to prepare the initial draft of the 2022 annual report for circulation to the trustees.

Moved by Gary, seconded by Carla

Motion carried

7. 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 Scott, seconded by Nicole

Motion carried

8. Approval of Canet invoice – December 2022

Motion to authorize invoice as distributed

Moved by Scott, seconded by Nicole

Motion carried

9. 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 Carla, seconded by Gary

Motion carried



10. Adjournment

Motion to adjourn.

Moved by Scott, seconded by Nicole

Motion carried

Meeting adjourned at 9:40 am

| Minutes approved and certified as a true copy: | | |
|---|-----------------|----------------|
|  | Carca Halvorsen | March 29, 2023 |
| Trustee Signature | Name | Date |
|  | Kelly Johnson | Mar 31 / 2023 |
| Trustee Signature | Name | Date |

**Qacca Settlement Trust
Minutes of Trustee Meeting**

Meeting Date: **November 29, 2022**

Start Time: 9:30 a.m.

Location: Canet & Co. Office or (zoom)

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

Absent: Scott Coulson, trustee
Cynthia Blackstone, trustee

Chair: Eli Horton

Meeting called to order at 9:35 am

1. Adoption of agenda

Motion to adopt the agenda.

Moved by Nicole, seconded by Carla Motion carried

2. Approval of minutes of trustee meetings

Motion to approve the minutes of the August 17, 2022 trustee meeting, as previously distributed and approved via email.

Moved by Gary, seconded by Carla Motion carried

3. Review of September 30, 2022 Leith Wheeler quarterly investment report

Daren Atkinson distributed and reviewed a presentation of the investment portfolio results for the third quarter of 2022.

Motion to receive and file the September 30, 2022 quarterly investment report.

Moved by Gary, seconded by Nicole Motion carried

4. Review of September 30, 2022 internal quarterly financial statements

Motion to approve the September 30, 2022 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 Kelly

Motion carried

5. 2023 draft expenditure budget

The trustees reviewed the circulated draft expenditure budget for the 2023 fiscal year.

Motion to:

- 1. Approve the 2023 operating budget as circulated, and**
- 2. Direct that the approved budget be forwarded to the legislative clerks of each Nation for approval.**

Moved by Gary, seconded by Nicole

Motion carried

6. Approval of Canet invoice – September 2022

Motion to authorize invoice as distributed

Moved by Nicole, seconded by Carla

Motion carried

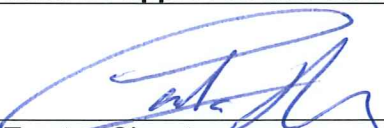

7. Adjournment

Motion to adjourn.

Moved by Gary, seconded by Carla

Motion carried

Meeting adjourned at 10:00 am

| Minutes approved and certified as a true copy: | | |
|---|-----------------|------------|
|  | CARLA HALVORSEN | Feb 13/23 |
| Trustee Signature | Name | Date |
|  | GARY JOHNSON | FEB 17, 23 |
| Trustee Signature | Name | Date |

Qacca Settlement Trust
Comparative Income Statement - period ended 31/03/2023
(Prepared for Management Purposes Only)

| | Actual | | |
|--|----------------------|--------------------------|-----------------------------|
| REVENUE | | | |
| Investment Revenue | | | |
| Investment income | \$ 363,371.49 | | |
| Interest income | 12,639.04 | | |
| Gain on dispositions | 65,580.63 | | |
| Exchange gain (loss) | <u>(9,262.73)</u> | | |
| Total Investment Revenue | <u>432,328.43</u> | | |
| TOTAL REVENUE | <u>432,328.43</u> | | |
| EXPENSE | | Annual Budget | Budget Remaining |
| General & Administrative Expenses | | | |
| Audit | 6,075.00 | 6,400.00 | 5.1% |
| Advisory & administration services | 2,976.75 | 11,340.00 | 73.8% |
| Investment management fees | 49,112.11 | 184,373.00 | 73.4% |
| Insurance | 5,891.00 | 6,200.00 | 5.0% |
| 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>64,054.86</u> | <u>222,743.00</u> | <u>71.2%</u> |
| TOTAL EXPENSE | <u>64,054.86</u> | <u>222,743.00</u> | <u>71.2%</u> |
| NET INCOME | <u>\$ 368,273.57</u> | | |

Qacca Settlement Trust
Balance Sheet As at 31/03/2023

(Prepared for Management Purposes Only)

ASSETS

| | |
|----------------------------|---------------|
| Chequing account | \$ 71,463.97 |
| Investments - KCFN | 27,132,296.02 |
| Investments - Toquaht | 8,291,028.83 |
| Investments - Uchucklesaht | 8,905,120.27 |
| Loans - KCFN | 3,195,316.30 |
| Prepaid expenses | 1,194.34 |

| |
|--------------------|
| FMV of |
| Investments |
| 28,723,156.21 |
| 8,782,483.20 |
| 9,499,097.54 |

TOTAL ASSETS

47,596,419.73

LIABILITIES

| | |
|------------------|-----------|
| Accounts payable | 70,054.86 |
|------------------|-----------|

EQUITY

Trust Equity

| | |
|----------------------------|---------------|
| Equity - previous year | 47,158,091.30 |
| Distributions to Nations | - |
| Contributions from Nations | - |
| Current earnings (loss) | 368,273.57 |

Total Equity

47,526,364.87

| | KCFN | TN | UT |
|--|------------------|-----------------|-----------------|
| | \$ 30,123,146.45 | \$ 8,214,337.88 | \$ 8,820,606.97 |
| | 227,938.68 | 66,637.03 | 73,697.86 |
| | 30,351,085.13 | 8,280,974.91 | 8,894,304.83 |

TOTAL LIABILITIES & EQUITY

\$ 47,596,419.73