

Council Meeting
Wednesday May 21st, 2025
Meeting by Zoom
AGENDA

<https://us02web.zoom.us/j/85070335274?pwd=NHrNfBaGBnlknCREljl9yWwiG15YVL.1>

Meeting ID: 850 7033 5274

Passcode: 271693

Start time: 4:00 p.m.

Guest: Donna Monteith, Brent Lehmann

Convening the meeting

Adoption of Agenda

Approval of minutes from **March 31, 2025**

STARTS CM00702

REGULAR BUSINESS

1) PETITIONS, DELEGATIONS & PRESENTATIONS

2) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

i) Fourth Quarter Internal Financial Statements, March 31, 2024

(1) Recommendation from the May 16, 2025 Finance Committee meeting

<p>From the May 16th, 2025 finance committee meeting: MOVED: Gary Johnsen SECONDED: Gale Johnsen THAT the finance committee reviewed the Toquaht Nation 4th Quarter internal Financial Statements, March 31, 2025 and recommend adoption by Council. YES: 3 NO: 0 Motion Carried</p>
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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, 2024.

3) INFORMATION FOR RECEIPT or DISCUSSION

a) Discussion regarding the Government Personnel Act Amendment Act

i) Verbal Brief from Brent Lehmann

4) CORRESPONDANCE FOR RECEIPT

5) QUARTERLY DEPARTMENT REPORTS

a) Community Services

b) Law Clerk & Administration

c) Finance

- d) Capital Projects
- e) Assets
- f) Economic Development
- g) Lands & Resources

THAT Toquaht Council receive the 2024/2025 Q5 Department Reports.

**6) LATE ADDITIONS
Additions/deletions**

-
-

Adjourn meeting

Council

Monday March 31st, 2025

Meeting by Zoom

DRAFT Meeting Minutes

Present: Noah Plonka, Lisa Morgan, Kirsten Johnsen, Anne Mack, Kevin Mack

Absent: Donna Monteith

Guest:

Chair: Kirsten Johnsen

Recorder: Kirsten Johnsen

Quorum was present throughout the meeting

Convened 4:00 p.m.

Agenda adopted by consensus

Minutes from March 19, 2025 approved by consensus

STARTS CM00700

1) PETITIONS, DELEGATIONS & PRESENTATIONS

2) REQUEST FOR DECISION AND LEGISLATION

a) Request for Decision

- i) 3rd Reading of Annual Budget Act 2025-2026
 - (1) Receive recommendation from the People's Assembly
 - (2) Kevin gives details on People's Assembly meeting
 - (a) Directors presented their department budgets
 - (i) Administration & Governance Department
 - (ii) Community Services Department
 - (iii) Lands & Resources Departments
 - (iv) Assets & Public Works Departments
 - (v) Capital Projects
 - (b) The citizens were happy with the presentations

From the March 28th 2025, People's Assembly:

MOVED: Debbie Weir

SECONDED: Kelly Johnsen

THAT the citizens approve the Annual Budget Act 2025-2026 and recommend Council adopt.

Motion Carried

CM00700 MOVED: Anne Mack

SECONDED: Kevin Mack

THAT Council receives the recommendation from the March 29th, 2025 People's Assembly and resolve to enact the Annual Budget Act 2025-2026 in the form now laid before the Council as TNS 1/2025 of the Toquaht Nation.

YES: 5

NO: 0

Motion Carried

b) Request for Decision

i) 3rd Reading of Five-Year Financial Plan Act 2025-2026 to 2029-2030

(1) Receive recommendation from the Finance Committee

From the March 13th, 2025 Standing Committee on Finance meeting:

MOVED: Kevin Mack

SECONDED: Gale Johnsen

THAT I move to report the Five-Year Financial Plan Act 2025-2026 to 2029-2030 complete as amended and recommend adoption.

YES: 5

NO: 0

Motion Carried

(a) There are a couple small edits required

CM00701 MOVED: Lisa Morgan

SECONDED: Noah Plonka

THAT Council receives the recommendation from the standing committee on finance and resolve to enact, with minor edits to correct the dollar amount, the Five-Year Financial Plan Act 2025-2026 to 2029-2030 in the form now laid before the Council as TNS 2/2025 of the Toquaht Nation.

YES: 5

NO: 0

Motion Carried

3) INFORMATION FOR RECEIPT

4) CORRESPONDANCE FOR RECEIPT

5) QUARTERLY DEPARTMENT REPORTS

6) LATE ADDITIONS

Additions/Deletions

Adjourned @ 4:15pm

Minutes prepared by K Johnsen

Law Clerk

Date



DRAFT V3

Financial Statements of
Toquaht Nation

Budget vs. Actual
2024-2025

March 31, 2025

As @:
05/12/25 14:14 PM

2024 - 2025

Table of Contents

Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	TN Annual Budget Act	6
Consolidated Statement of Operations	Additional Grants & Other Funded Projects	8
Administration	TN Annual Budget Act	9
Community Services	TN Annual Budget Act	25
Lands, Public Works & Natural Resources	TN Annual Budget Act	38
Capital Projects & Economic Development	TN Annual Budget Act	53
Additional Grants & Other Funded Projects	Additional Grants & Other Funded Projects	72
- 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, 2025

Current Assets

Cash in Bank	30,575,172.21
Accounts Receivable	1,848,656.33
Due to/from Toquaht Management	98,047.47
Due to/from Toquaht Marina & Campground	183,519.22
Due to/from Toquaht Holdings	409,996.42
Due to/from Toquaht Forestry LP	(32,312.32)
Prepaid Expenses	88,932.89
	<u>33,172,012.22</u>

Capital Assets

Land	6,253,621.93
Building	7,644,358.36
Equipment - Automotive	320,620.00
Equipment - Boats	423,549.00
Water Systems	8,904,407.56
Forestry Rd Gate	37,478.67
Computer Equipment	160,370.18
Equipment - Generator	183,422.00
Equipment - General	560,263.22
Marina	4,017,245.00
Roads	9,273,000.98
Nation Owned Housing on TSL	3,033,609.00
Lot	39,697.88
Loader	25,000.00
Secret Beach Water System	399,387.00
Macoah Sewer System	3,126,625.00
Accumulated Amortization	(3,237,122.80)
	<u>41,165,532.98</u>

Other Assets

Investment in BC FN Gaming Revenue	110.00
Investment in Hayu Fishing Ltd.	(460.75)
Shares - Ucluelet COOP	1,200.24
Investment in Toquaht Holdings LP	16,036,527.00
Investment In LW - Implementation	5,179,039.30
Adjustment to FMV	294,697.75
Accumulated Remeasurement Gains/Losses	(222,579.79)
Investment In Toquaht Aquaculture	0.01
Investment In Toquaht Holdings Ltd.	(305.84)
	<u>21,288,227.92</u>

Total Assets

95,625,773.12

Toquaht Nation
Consolidated Statement of Financial Position
March 31, 2025

Current Liabilities	
Bank Rec/AP Clearing	771,963.29
Accounts Payable	2,596,466.30
Accounts Payable - YE Accrual	30,000.00
Damage/Security Deposits	15,350.00
Deferred Revenue	2,910,769.04
Hold Backs Payable	638,971.61
Lifecycle Infrastructure Reserve	997,681.00
GST Collected	4,526.26
Wages Payable	32,585.08
Vacation Pay Payable	117,491.90
WCB Payable	(1,866.64)
EI Payable	(0.02)
CPP Payable	(32.10)
EHT Payables	10,714.91
Rent Payable to Social Housing	6,043.75
TFSA Contributions Payable	(4,333.20)
	8,126,331.18
 Long Term Liabilities	
Loan Payable BMO	458,304.78
Loan Payable BMO-68 Hectars	15,951.68
BMO Loan 3820 699271	543,447.73
Loan Payable BMO IT Lands	4,966,965.36
Funds in Trust	99,895.44
	6,084,564.99
 Equity	
Equity	81,360,084.71
Surplus/(Deficit)	54,792.24
	81,414,876.95
 Total Liabilities & Equity	 95,625,773.12

Toquaht Nation
March 31, 2025

Consolidated Statement of Operations
TN Annual Budget Act - Variance Report

	<u>2024/2025</u> <u>Budget</u> <u>Full Year</u>	<u>2024/2025</u> <u>Actual</u> <u>31-Mar</u>	<u>Variance</u>	
<u>Revenue</u>				
4050	AANDC - Other Funds Received	15,600.00	643,518.92	(627,918.92)
4110	BC Funds Received	1,060,813.00	983,370.00	77,443.00
4115	BC Gaming Revenue	1,803,228.00	1,736,830.68	66,397.32
4120	Prov of BC - BC Tax Sharing	5,480.00	5,663.60	(183.60)
4202	Gov Can Specific Claims	0.00	11,464.79	(11,464.79)
4210	FFA-BC-Funds Received	17,176.00	781,500.00	(764,324.00)
4250	FFA Funds Received	7,898,523.00	7,990,943.00	(92,420.00)
4255	FFA - Other	457,581.00	458,058.14	(477.14)
4310	NTC Usma Reserve	0.00	156,267.57	(156,267.57)
4350	NTC Health Canada	0.00	14,839.00	(14,839.00)
4380	NTC Patient/IRS Travel Reimb	24,000.00	10,963.63	13,036.37
4390	NTC Other	2,424.00	26,027.00	(23,603.00)
4615	DFO	1,532,872.00	1,575,053.72	(42,181.72)
4675	Cost Recoveries	900.00	176,921.11	(176,021.11)
4680	Expense Reimbursements	0.00	20.74	(20.74)
4765	Maa-nulth Treaty Society	280,000.00	425,803.62	(145,803.62)
5850	Rental Income	96,436.00	92,478.50	3,957.50
5950	Interest Income	1,254,780.00	963,215.17	291,564.83
5960	Other Income	812,115.00	301,308.77	510,806.23
		15,261,928.00	16,354,247.96	(1,092,319.96)
<u>Surpluses</u>				
9704	Tsf to/from General Surplus	11,907,645.00	11,337,243.00	570,402.00
		11,907,645.00	11,337,243.00	570,402.00
	<u>Total Revenue & Surpluses</u>	27,169,573.00	27,691,490.96	(521,917.96)
<u>Expenses</u>				
7120	Administration	17,719.00	17,719.00	0.00
7125	Advertising	17,000.00	2,986.35	14,013.65
7140	Allowance - Comfort	1,600.00	0.00	1,600.00
7150	Allowance - Grade 1 to 12	7,600.00	1,799.28	5,800.72
7152	Allowance - Graduation	500.00	0.00	500.00
7154	Allowance, Living - Post Secondary	115,500.00	109,973.64	5,526.36
7180	Audit & Accounting	77,100.00	53,757.21	23,342.79
7212	Bank Charges & Interest	10,560.00	38,161.05	(27,601.05)
7230	Basic Needs & Prevention	10,000.00	5,498.64	4,501.36
7260	Books & Supplies - Grade 1 to 12	3,800.00	3,114.96	685.04
7262	Books & Supplies - Post Secondary	7,000.00	4,000.05	2,999.95
7275	Bursaries	1,950.00	1,950.00	0.00

7355	Committed Funds	99,015.00	0.00	99,015.00
7359	Consulting Contract	686,000.00	484,199.16	201,860.84
7360	Consulting	597,019.00	235,889.50	361,129.50
7362	Courier/Postage	2,000.00	1,874.87	125.13
7390	Cultural	32,000.00	12,791.50	19,208.50
7440	Distribution	252,000.00	178,000.00	74,000.00
7460	Donations	10,900.00	2,236.00	8,664.00
7480	Dues/Memberships	45,584.00	50,331.23	(4,747.23)
7500	Elders Engagement	10,000.00	3,000.00	7,000.00
7502	Elders Group and Supports	10,000.00	11,053.10	(1,053.10)
7504	Elders Minor Home Repair	15,000.00	11,894.35	3,105.65
7510	Emergency Fund	25,000.00	14,103.37	10,896.63
7558	Engineering	558,600.00	1,265,969.97	(707,369.97)
7568	Equipment Purchases	3,115,154.00	367,990.12	2,747,163.88
7570	Equipment Rental	28,500.00	6,309.34	22,190.66
7680	Fuel/Oil/Grease	6,000.00	7,984.83	(1,984.83)
7682	Funeral Expenses	10,000.00	0.00	10,000.00
7865	Remuneration - Council	348,103.00	378,937.83	(30,834.83)
7867	Remuneration - Cmte/Dir	38,550.00	9,150.00	29,400.00
7868	Honorarium - Citizens	16,700.00	1,500.00	15,200.00
7955	Insurances & Licences	112,697.00	389,558.97	(276,861.97)
8010	Janitorial	12,000.00	10,460.00	1,540.00
8228	Legal Fees	551,943.00	79,678.64	472,264.36
8250	ICWSS/DFO	2,942,556.00	0.00	2,942,556.00
8251	Loan Payment - Principal	350,000.00	432,640.67	(82,640.67)
8312	Materials and Supplies	582,470.00	425,817.54	156,652.46
8325	Meeting Expense	95,400.00	47,652.92	47,747.08
8400	Moorage	1,400.00	5,041.97	(3,641.97)
8460	Non Insured Benefits	15,000.00	11,822.94	3,177.06
8470	NTC Service Agreement	110,000.00	83,481.00	26,519.00
8530	Office Supplies	13,000.00	13,482.82	(482.82)
8670	Professional Fees	2,421,900.00	1,305,753.07	1,116,146.93
8672	Property Tax	25,000.00	19,721.49	5,278.51
8825	Rent	108,000.00	108,000.00	0.00
8828	Repairs and Maintenance	118,500.00	284,668.91	(166,168.91)
8960	Social Assistance - Basic	47,000.00	10,331.87	36,668.13
8977	Short Term Citizen Contracts	37,700.00	31,773.75	5,926.25
8978	Sub Contract	10,220,500.00	8,304,515.39	1,915,984.61
8990	Substance Use Supports	100,000.00	2,044.00	97,956.00
9050	Team Toquaht Events	30,000.00	61,556.70	(31,556.70)
9070	Training	74,000.00	19,491.71	54,508.29
9072	Travel - Staff	43,300.00	44,316.83	(1,016.83)
9075	Travel - Exec	35,000.00	31,300.06	3,699.94
9076	Travel - Committee	4,500.00	354.36	4,145.64
9077	Travel - Citizens	33,000.00	37,478.75	(4,478.75)
9079	Travel - Patient/IRS	24,000.00	25,900.19	(1,900.19)
9082	Tuition - Post Secondary	110,000.00	130,523.04	(20,523.04)
9180	Utilities	154,336.00	104,455.56	49,880.44
9460	Youth Activity	10,000.00	6,734.17	3,265.83
6600:6999	Wages & Benefits	2,609,917.00	1,624,473.46	985,443.54
		<u>27,169,573.00</u>	<u>16,935,146.13</u>	<u>10,234,426.87</u>
	Surplus/(Deficit)	<u>0.00</u>	<u>10,756,344.83</u>	<u>(10,756,344.83)</u>

Toquaht Nation
March 31, 2025

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

	<u>2024/2025</u> <u>Budget</u> <u>Full Year</u>	<u>2024/2025</u> <u>Actual</u> <u>31-Mar</u>	<u>Variance</u>
<u>Revenue</u>			
4615 DFO	1,000,000.00	1,000,000.00	0.00
4720 FNHA	0.00	15,750.00	(15,750.00)
4765 Maa-nulth Treaty Society	100,000.00	100,000.00	0.00
5960 Other Income	486,281.00	485,155.78	1,125.22
	<u>1,586,281.00</u>	<u>1,600,905.78</u>	<u>(14,624.78)</u>
<u>Surpluses</u>			
<u>Total Revenue & Surpluses</u>	<u>1,586,281.00</u>	<u>1,600,905.78</u>	<u>(14,624.78)</u>
<u>Expenses</u>			
7120 Administration	26,000.00	26,000.00	0.00
7359 Consulting Contract	92,281.00	14,125.00	78,156.00
7360 Consulting	90,961.00	0.00	90,961.00
8228 Legal Fees	100,000.00	0.00	100,000.00
8250 ICWSS/DFO	1,000,000.00	0.00	1,000,000.00
8670 Professional Fees	186,078.00	0.00	186,078.00
9180 Utilities	0.00	400.00	(400.00)
6600:6999 Wages & Benefits	90,961.00	34,726.00	56,235.00
	<u>1,586,281.00</u>	<u>75,251.00</u>	<u>1,511,030.00</u>
Surplus/(Deficit)	<u>0.00</u>	<u>1,525,654.78</u>	<u>(1,525,654.78)</u>

Administration

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9090-Administration

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	683,061	683,062	(1)
4675	Cost Recoveries	0	70,053	(70,053)
5950	Interest Income	1,134,000	835,010	298,990
5960	Other Income	1,200	2,041	(841)
	Total Revenue	1,818,261	1,590,166	228,095
Expenses				
7125	Advertising	10,000	2,986	7,014
7180	Audit & Accounting	75,000	53,757	21,243
7212	Bank Charges & Interest	10,500	38,150	(27,650)
7359	Consulting Contract	188,500	85,021	103,479
7360	Consulting	65,000	12,919	52,081
7362	Courier/Postage	2,000	1,875	125
7440	Distributions - Citizens	252,000	177,000	75,000
7480	Dues/Memberships/Licences	37,278	34,996	2,282
7568	Equipment Purchases	52,810	30,752	22,058
7570	Equipment Rental	10,000	5,872	4,128
7955	Insurances & Licences	90,000	92,907	(2,907)
8010	Janitorial	12,000	10,460	1,540
8228	Legal Fees	10,000	3,408	6,592
8312	Materials and Supplies	1,500	701	799
8325	Meeting Expense	7,500	640	6,860
8530	Office Supplies	12,000	13,219	(1,219)
8670	Professional Fees	27,500	16,710	10,790
8825	Rent	108,000	108,000	0
8828	Repairs and Maintenance	9,500	6,900	2,600
8977	Short Term Citizen Contracts	700	0	700
9050	Team Toquaht Events	10,000	1,501	8,499
9070	Training	20,000	0	20,000
9072	Travel - Staff	18,000	19,926	(1,926)
9180	Utilities	25,000	29,419	(4,419)
6600:6999	Wages & Benefits	763,473	742,586	20,887
	Total Expenses	1,818,261	1,489,705	328,556
Other Expenses				
	Total Expenses	1,818,261	1,489,705	328,556
	Surplus/(Deficit)	0	100,461	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9020-Records & Registires

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	178,825	178,825	0
	Total Revenue	178,825	178,825	0
Expenses				
7568	Equipment Purchases	25,000	0	25,000
7867	Honorarium - Committee	900	600	300
8228	Legal Fees	33,000	1,204	31,796
6600:6999	Wages & Benefits	119,925	42,869	77,056
		178,825	44,673	134,152
Other Expenses				
	Total Expenses	178,825	44,673	134,152
	Surplus/(Deficit)	0	134,152	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9010-Governance

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	693,775	693,775	0
4675	Cost Recoveries	0	4,821	(4,821)
	Total Revenue	693,775	698,596	(4,821)
Expenses				
7125	Advertising/Appreciation/Promo	5,000	0	5,000
7180	Audit & Accounting	2,100	0	2,100
7359	Consulting Contract	108,000	108,681	(681)
7360	Consulting	25,000	21,009	3,991
7390	Cultural	10,000	1,086	8,914
7460	Donations	1,400	2,236	(836)
7480	Dues/Memberships/Licences	1,001	9,918	(8,917)
7865	Remuneration - Council	348,103	378,938	(30,835)
7867	Remuneration - Committee	23,400	4,500	18,900
8228	Legal Fees	50,000	5,608	44,392
8325	Meeting Expense	35,000	9,118	25,882
8670	Professional Fees	20,000	0	20,000
9070	Training	10,000	0	10,000
9075	Travel - Exec	35,000	31,300	3,700
9076	Travel - Committee	1,550	354	1,196
9077	Travel - Citizens	2,500	9,262	(6,762)
9180	Utilities	6,000	5,800	200
6600:6999	Wages & Benefits	9,721	22,013	(12,292)
		693,775	609,823	83,952
Other Expenses				
	Total Expenses	693,775	609,823	83,952
	Surplus/(Deficit)	0	88,773	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9095-Capacity Action Plan

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	20,000	25,000	(5,000)
4250	FFA-CDA-Funds Received	105,000	105,000	0
5960	Other Income	50,000	0	50,000
	Total Revenue	<u>175,000</u>	<u>130,000</u>	<u>45,000</u>
Expenses				
7359	Consulting Contract	140,000	92,449	47,551
9050	Team Toquaht Events	20,000	60,055	(40,055)
9070	Training	15,000	13,061	1,939
		<u>175,000</u>	<u>165,565</u>	<u>9,435</u>
Other Expenses				
	Total Expenses	<u>175,000</u>	<u>165,565</u>	<u>9,435</u>
	Surplus/(Deficit)	<u>0</u>	<u>(35,565)</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1400-Economic Development

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4210	FFA-BC-Funds Received	17,176	781,500	(764,324)
4250	FFA-CDA-Funds Received	171,824	171,824	0
	Total Revenue	<u>189,000</u>	<u>953,324</u>	<u>(764,324)</u>
Expenses				
7360	Consulting	30,000	1,720	28,280
8228	Legal Fees	150,000	20,165	129,835
8670	Professional Fees	9,000	8,919	81
	Total Expenses	<u>189,000</u>	<u>30,805</u>	<u>158,195</u>
Other Expenses				
	Total Expenses	<u>189,000</u>	<u>30,805</u>	<u>158,195</u>
	Surplus/(Deficit)	<u>0</u>	<u>922,519</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1135-Implementation

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4120	Prov of BC - BC Tax Sharing	5,480	5,664	(184)
4250	FFA-CDA-Funds Received	728,050	728,050	0
4675	Cost Recoveries	0	3,778	(3,778)
4765	Maa-nulth Treaty Society	80,000	225,804	(145,804)
5950	Interest Income	120,780	100,650	20,130
	Total Revenue	<u>934,310</u>	<u>1,063,945</u>	<u>(129,635)</u>
Expenses				
7212	Bank Charges & Interest	60	11	49
7360	Consulting	80,000	0	80,000
7867	Remuneration - Cmte/Dir	7,800	3,900	3,900
8228	Legal Fees	65,000	20,214	44,786
8670	Professional Fees	780,000	780,000	0
9076	Travel - Committee	1,450	0	1,450
		<u>934,310</u>	<u>804,125</u>	<u>130,185</u>
Other Expenses				
	Total Expenses	934,310	804,125	130,185
	Surplus/(Deficit)	<u>0</u>	<u>259,820</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1137-Administration Review Board

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	6,800	6,800	0
Total Revenue		6,800	6,800	0
Expenses				
7867	Honorarium - Committee	1,800	0	1,800
8228	Legal Fees	5,000	0	5,000
		6,800	0	6,800
Other Expenses				
Total Expenses		6,800	0	6,800
Surplus/(Deficit)		0	6,800	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8150-NRT Declaration Act

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
5960	Other Income - In-Kind	486,281	485,156	1,125
	Total Revenue	486,281	485,156	1,125
Expenses				
7120	Administration	26,000	26,000	0
7359	Consulting Contract	92,281	14,125	78,156
7360	Consulting	90,961	0	90,961
8228	Legal Fees	100,000	0	100,000
8670	Professional Fees	86,078	0	86,078
9180	Utilities	0	400	(400)
6600:6999	Wages & Benefits	90,961	34,726	56,235
	Total Expenses	486,281	75,251	411,030
Other Expenses				
	Total Expenses	486,281	75,251	411,030
	Surplus/(Deficit)	0	409,905	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9015-Gaps Closing Assessments

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4255	FFA - Other	437,000	437,477	(477)
	Total Revenue	437,000	437,477	(477)
Expenses				
8670	Professional Fees	437,000	0	437,000
	Total Expenses	437,000	0	437,000
Other Expenses				
	Total Expenses	437,000	0	437,000
	Surplus/(Deficit)	0	437,477	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9005-Ma Mook Natural Resources

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	46,500	46,500	0
	Total Revenue	46,500	46,500	0
Expenses				
8228	Legal Fees	25,000	21,613	3,387
8670	Professional Fees	21,500	6,622	14,878
		46,500	28,236	18,264
Other Expenses				
	Total Expenses	46,500	28,236	18,264
	Surplus/(Deficit)	0	18,264	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9030-BCFN Gaming

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4115	BC Gaming Revenue	1,803,228	1,736,831	66,397
	Total Revenue	1,803,228	1,736,831	66,397
Expenses				
7568	Equipment Purchases	1,803,228	0	1,803,228
	Total Expenses	1,803,228	0	1,803,228
Other Expenses				
	Total Expenses	1,803,228	0	1,803,228
	Surplus/(Deficit)	0	1,736,831	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

9040-Proponent Benefits Agreements

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4765	Maa-nulth Treaty Society	100,000	100,000	0
Total Revenue		100,000	100,000	0
Expenses				
8670	Professional Fees	100,000	0	100,000
Other Expenses		100,000	0	100,000
Total Expenses		100,000	0	100,000
Surplus/(Deficit)		0	100,000	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1122-Specific Claims - Maggie Lake/River

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4202	Gov Can Specific Claims	0	4,679	(4,679)
Total Revenue		0	4,679	(4,679)
Expenses				
8228	Legal Fees	0	1,704	(1,704)
Total Expenses		0	1,704	(1,704)
Other Expenses				
Total Expenses		0	1,704	(1,704)
Surplus/(Deficit)		0	2,975	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1130-WIPG (TMX) Due Diligence

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4615	DFO	1,000,000	1,000,000	0
4765	Maa-nulth Treaty Society	100,000	100,000	0
	Total Revenue	<u>1,100,000</u>	<u>1,100,000</u>	<u>0</u>
Expenses				
8250	ICWSS/DFO	1,000,000	0	1,000,000
8670	Professional Fees	100,000	0	100,000
		<u>1,100,000</u>	<u>0</u>	<u>1,100,000</u>
Other Expenses				
	Total Expenses	<u>1,100,000</u>	<u>0</u>	<u>1,100,000</u>
	Surplus/(Deficit)	<u>0</u>	<u>1,100,000</u>	

Community Services

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1620-Community Services Admin

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	212,998	212,998	0
	Total Revenue	212,998	212,998	0
Expenses				
7360	Consulting	5,000	0	5,000
8312	Materials and Supplies	1,500	1,793	(293)
8325	Meeting Expense	0	16,917	(16,917)
8530	Office Supplies	1,000	176	824
9070	Training	5,000	0	5,000
9072	Travel - Staff	2,000	978	1,022
9076	Travel - Committee	600	0	600
9180	Utilities	2,400	1,200	1,200
6600:6999	Wages & Benefits	195,498	144,457	51,041
		212,998	165,521	47,477
Other Expenses				
	Total Expenses	212,998	165,521	47,477
	Surplus/(Deficit)	0	47,477	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1600-Health

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	265,953	265,953	0
4380	NTC Patient/IRS Travel Reimb	24,000	10,964	13,036
4390	NTC Other	2,424	26,027	(23,603)
4675	Cost Recoveries	0	2,459	(2,459)
	Total Revenue	292,377	305,403	(13,026)
Expenses				
8312	Materials and Supplies	3,000	5,660	(2,660)
8325	Meeting Expense	11,000	7,797	3,203
8460	Non Insured Benefits	15,000	11,823	3,177
8470	NTC Service Agreement	107,650	82,503	25,147
8670	Professional Fees	10,000	14,874	(4,874)
8977	Short Term Citizen Contracts	15,000	0	15,000
8978	Sub Contract	8,000	9,628	(1,628)
9070	Training	0	210	(210)
9072	Travel - Staff	2,500	5,020	(2,520)
9077	Travel - Citizens	15,000	14,377	623
9079	Travel - Patient/IRS	24,000	25,900	(1,900)
9180	Utilities	1,200	1,200	0
6600:6999	Wages & Benefits	80,027	96,063	(16,036)
		292,377	275,055	17,322
Other Expenses				
	Total Expenses	292,377	275,055	17,322
	Surplus/(Deficit)	0	30,348	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8100-Child & Family Wellness

		2024/2025	2024/2025	
		Budget	Quarter 4	
		Full Year	31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	131,165	131,165	0
4255	FFA - Other	20,581	20,581	0
4310	NTC Child Welfare	0	156,268	(156,268)
4675	Cost Recoveries	0	30,000	(30,000)
	Total Revenue	151,746	338,014	(186,268)
Expenses				
7230	Basic Needs & Prevention	10,000	5,499	4,501
7359	Consulting Contract	5,000	0	5,000
7390	Cultural	10,000	338	9,662
8228	Legal Fees	5,000	0	5,000
8325	Meeting Expense	3,000	0	3,000
8470	NTC Service Agreement	850	778	72
9072	Travel - Staff	6,000	2,165	3,835
9077	Travel - Citizens	1,000	2,641	(1,641)
9180	Utilities	1,200	0	1,200
6600:6999	Wages & Benefits	109,696	0	109,696
		151,746	11,420	140,326
Other Expenses				
	Total Expenses	151,746	11,420	140,326
	Surplus/(Deficit)	0	326,594	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8200-Early Learning & Child Care

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	126,441	133,815	(7,374)
	Total Revenue	126,441	133,815	(7,374)
Expenses				
7120	Administration	8,580	8,580	0
7360	Consulting	25,000	0	25,000
7568	Equipment Purchases	20,440	0	20,440
8312	Materials and Supplies	15,000	1,242	13,758
8325	Meeting Expense	3,000	0	3,000
8670	Professional Fees	48,421	0	48,421
8671	Project Management	5,500	0	5,500
9072	Travel - Staff	500	0	500
	Total Expenses	126,441	9,822	116,619
Other Expenses				
	Total Expenses	126,441	9,822	116,619
	Surplus/(Deficit)	0	123,993	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8220-Education & Training

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	356,538	356,538	0
	Total Revenue	356,538	356,538	0
Expenses				
7150	Allowance - Grade 1 to 12	7,600	1,799	5,801
7152	Allowance - Gr 12 Graduation	500	0	500
7154	Allowance, Living - Post Secondar	115,500	109,974	5,526
7260	Books & Supplies - Grade 1 to 12	3,800	3,115	685
7262	Books & Supplies - Post Secondar	7,000	4,000	3,000
8312	Materials and Supplies	5,000	0	5,000
8470	NTC Service Agreement	1,500	200	1,300
8978	Sub Contract	5,000	1,660	3,340
9070	Training	3,000	0	3,000
9077	Travel - Citizens	5,000	7,290	(2,290)
9082	Tuition - Post Secondary	110,000	130,523	(20,523)
9180	Utilities	600	0	600
9460	Youth Recreation - Gr 1-12	10,000	6,734	3,266
6600:6999	Wages & Benefits	82,038	4,930	77,108
		356,538	270,225	86,313
Other Expenses				
	Total Expenses	356,538	270,225	86,313
	Surplus/(Deficit)	0	86,313	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8510-Language

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	170,022	170,022	0
	Total Revenue	170,022	170,022	0
Expenses				
7360	Consulting	39,000	39,000	0
7480	Dues/Memberships	600	0	600
7868	Remuneration - Citizens	6,000	0	6,000
8312	Materials and Supplies	1,000	96	904
8325	Meeting Expense	3,000	143	2,857
9072	Travel - Staff	1,000	0	1,000
9077	Travel - Citizens	2,000	0	2,000
6600:6999	Wages & Benefits	117,422	0	117,422
		170,022	39,238	130,784
Other Expenses				
	Total Expenses	170,022	39,238	130,784
	Surplus/(Deficit)	0	130,784	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8520-Culture

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	30,500	30,500	0
	Total Revenue	<u>30,500</u>	<u>30,500</u>	<u>0</u>
Expenses				
7390	Cultural	10,000	11,368	(1,368)
7868	Honorarium - Citizens	3,500	0	3,500
8312	Materials & Supplies	2,500	254	2,246
8325	Meeting Expense	10,000	8,487	1,513
8978	Sub Contract	0	840	(840)
9072	Travel - Staff	2,000	222	1,778
9077	Travel - Citizens	2,500	3,283	(783)
		<u>30,500</u>	<u>24,454</u>	<u>6,046</u>
Other Expenses				
	Total Expenses	<u>30,500</u>	<u>24,454</u>	<u>6,046</u>
	Surplus/(Deficit)	<u>0</u>	<u>6,046</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8710-Citizen Services

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	221,550	221,550	0
	Total Revenue	221,550	221,550	0
Expenses				
7140	Allowance - Comfort	1,600	0	1,600
7275	Bursaries	1,950	1,950	0
7440	Distribution	0	1,000	(1,000)
7460	Donations	1,000	0	1,000
7500	Elders Engagement	10,000	3,000	7,000
7502	Elders Group and Supports	10,000	11,053	(1,053)
7504	Elders Minor Home Repair	15,000	11,894	3,106
7510	Emergency Hardship/Support	25,000	14,103	10,897
7682	Funeral Expenses	10,000	0	10,000
8312	Materials and Supplies	0	133	(133)
8960	Social Assistance - Basic	47,000	10,332	36,668
8990	Substance Use Supports	100,000	2,044	97,956
	Total Expenses	221,550	55,509	166,041
Other Expenses				
	Total Expenses	221,550	55,509	166,041
	Surplus/(Deficit)	0	166,041	

Lands, Public Works & Natural Resources

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8540-Lands

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	425,624	425,624	0
4350	NTC Health Canada	0	14,839	(14,839)
4675	Cost Recoveries	0	11,021	(11,021)
4680	Expense Reimbursements	0	21	(21)
5850	Rental Income	0	501	(501)
5960	Other Income	25,800	16,056	9,744
	Total Revenue	451,424	468,061	(16,637)
Expenses				
7360	Consulting	25,000	350	24,650
7480	Dues/Memberships	5,000	2,642	2,358
7568	Equipment Purchases	10,000	0	10,000
8228	Legal Fees	15,000	3,032	11,968
8312	Materials and Supplies	1,500	225	1,275
8325	Meeting Expense	20,000	124	19,876
8670	Professional Fees	5,000	0	5,000
8672	Property Tax	25,000	19,721	5,279
8978	Sub Contract	5,000	105	4,895
9070	Training	10,000	1,724	8,276
9072	Travel - Staff	3,000	9,972	(6,972)
9180	Utilities	3,600	2,400	1,200
6600:6999	Wages & Benefits	323,324	214,621	108,703
		451,424	254,915	196,509
Other Expenses				
	Total Expenses	451,424	254,915	196,509
	Surplus/(Deficit)	0	213,146	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8560-Marine Stewardship

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4615	DFO - SSI	137,689	202,479	(64,790)
	Total Revenue	<u>137,689</u>	<u>202,479</u>	<u>(64,790)</u>
Expenses				
7120	Administration	10,000	10,000	0
7360	Consulting	0	22,900	(22,900)
7480	Dues/Memberships	0	360	(360)
7568	Equipment Purchases	0	19,105	(19,105)
7680	Fuel/Oil/Grease	0	483	(483)
7955	Insurances & Licences	5,297	4,945	352
8400	Moorage	1,400	5,042	(3,642)
8670	Professional Fees	0	11,388	(11,388)
8828	Repairs and Maintenance	25,000	225,972	(200,972)
9070	Training	0	1,864	(1,864)
9072	Travel - Staff	0	822	(822)
6600:6999	Wages & Benefits	95,992	80,885	15,107
	Total Expenses	<u>137,689</u>	<u>383,765</u>	<u>(246,076)</u>
Other Expenses				
	Total Expenses	137,689	383,765	(246,076)
	Surplus/(Deficit)	<u>0</u>	<u>(181,286)</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8561-TN Marine Stewardship

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	155,434	155,434	0
4610	CFIA	11,440	5,434	6,006
4675	Cost Recoveries	0	620	(620)
5960	Other Income	0	50,000	(50,000)
	Total Revenue	<u>166,874</u>	<u>211,488</u>	<u>(44,614)</u>
Expenses				
7568	Equipment Purchases	10,000	0	10,000
7680	Fuel/Oil/Grease	10,000	215	9,785
7955	Insurances & Licences	5,500	0	5,500
8312	Materials and Supplies	5,000	521	4,479
8325	Meeting Expense	500	356	144
8400	Moorage	20,000	0	20,000
8828	Repairs and Maintenance	5,000	0	5,000
8977	Short Term Citizen Contracts	2,500	1,599	901
9070	Training	3,000	0	3,000
9072	Travel - Staff	0	1,962	(1,962)
9180	Utilities	2,400	2,400	0
6600:6999	Wages & Benefits	102,974	83,945	19,029
		<u>166,874</u>	<u>90,998</u>	<u>75,876</u>
Other Expenses				
	Total Expenses	<u>166,874</u>	<u>90,998</u>	<u>75,876</u>
	Surplus/(Deficit)	<u>0</u>	<u>120,490</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

7310-Natural Resources

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	Province of BC	173,370	173,370	0
4250	FFA-CDA-Funds Received	130,200	130,200	0
4675	Cost Recoveries	0	52,346	(52,346)
5850	Rental Income	10,000	0	10,000
5960	Other Income	74,015	0	74,015
	Total Revenue	387,585	355,916	31,669
Expenses				
7355	Committed Funds	74,015	0	74,015
7360	Consulting	188,370	5,335	183,035
7460	Donations	8,500	0	8,500
7568	Equipment Purchases	10,000	0	10,000
7570	Equipment Rental	3,500	0	3,500
7867	Honorarium - Committee	2,400	0	2,400
7955	Insurances & Licences	400	0	400
8228	Legal Fees	15,000	0	15,000
8312	Materials and Supplies	5,000	892	4,108
8325	Meeting Expense	1,500	0	1,500
8670	Professional Fees	30,000	28,535	1,465
8977	Short Term Citizen Contracts	7,000	9,935	(2,935)
8978	Sub Contract	35,000	31,799	3,201
9072	Travel - Staff	6,000	1,879	4,121
9076	Travel - Committee	900	0	900
		387,585	78,375	309,210
Other Expenses				
	Total Expenses	387,585	78,375	309,210
	Surplus/(Deficit)	0	277,541	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

7315-Aquatic Habitat Restoration

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4615	DFO - AHRF	395,183	372,574	22,609
Total Revenue		395,183	372,574	22,609
Expenses				
7120	Administration	7,719	7,719	0
7360	Consulting	18,149	82,556	(64,407)
7390	Culture/Ceremonial	2,000	0	2,000
7568	Equipment Purchases	13,616	0	13,616
8670	Professional Fees	343,699	283,865	59,834
8828	Repairs and Maintenance	10,000	0	10,000
		395,183	374,140	21,043
Other Expenses				
Total Expenses		395,183	374,140	21,043
Surplus/(Deficit)		0	(1,565)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1440-TSL Logging

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	0	35,000	(35,000)
4250	FFA-CDA-Funds Received	5,000	5,000	0
	Total Revenue	<u>5,000</u>	<u>40,000</u>	<u>(35,000)</u>
Expenses				
7360	Consulting	5,000	0	5,000
8978	Sub Contract	0	286	(286)
		<u>5,000</u>	<u>286</u>	<u>4,714</u>
Other Expenses				
	Total Expenses	<u>5,000</u>	<u>286</u>	<u>4,714</u>
	Surplus/(Deficit)	<u>0</u>	<u>39,714</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3010-68 Hectare Land Purchase

	2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue			
Expenses			
8251 Loan Payment - Principal	0	3,104	(3,104)
	0	3,104	(3,104)
Other Expenses			
Total Expenses	0	3,104	(3,104)
Surplus/(Deficit)	0	(3,104)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3222-Island Timberlands Section 38

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
5960	Other Income	350,000	0	350,000
	Total Revenue	350,000	0	350,000
Expenses				
8251	Loan Payment - Principal	350,000	429,537	(79,537)
	Total Expenses	350,000	429,537	(79,537)
Other Expenses				
	Total Expenses	350,000	429,537	(79,537)
	Surplus/(Deficit)	0	(429,537)	

Assets & Public Works

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1625-Emergency Management

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	117,443	0	117,443
4250	FFA-CDA-Funds Received	249,936	249,936	0
4675	Cost Recoveries	0	545	(545)
5960	Other Income	45,000	0	45,000
	Total Revenue	412,379	250,481	161,898
Expenses				
7360	Consulting	45,000	45,000	0
7480	Dues/Memberships	1,215	735	480
7568	Equipment Purchases	20,000	1,891	18,109
7680	Fuel/Oil/Grease	500	1,042	(542)
7867	Honorarium - Cmte/Dir	0	150	(150)
7868	Honorarium - Citizens	7,200	1,500	5,700
7955	Insurances & Licences	1,000	0	1,000
8228	Legal Fees	117,443	0	117,443
8312	Materials and Supplies	31,070	34,527	(3,457)
8325	Meeting Expense	4,400	4,359	41
8670	Professional Fees	157,701	63,619	94,082
8828	Repairs and Maintenance	0	622	(622)
8978	Sub Contract	10,000	3,400	6,600
9070	Training	6,000	0	6,000
9077	Travel - Citizens	5,000	627	4,373
9180	Utilities	5,850	5,000	850
		412,379	162,471	249,908
Other Expenses				
	Total Expenses	412,379	162,471	249,908
	Surplus/(Deficit)	0	88,010	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8530-Public Works - General

		2024/2025	2024/2025	
		Budget	Quarter 4	
		Full Year	31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	557,366	557,366	0
4675	Cost Recoveries	900	1,666	(766)
	Total Revenue	558,266	559,032	(766)
Expenses				
7360	Consulting	22,500	5,100	17,400
7480	Dues/Memberships	490	827	(337)
7568	Equipment Purchases	52,500	57,826	(5,326)
7570	Equipment Rental	2,500	0	2,500
7680	Fuel/Oil/Grease	4,000	6,154	(2,154)
7955	Insurances & Licences	6,000	2,000	4,000
8312	Materials and Supplies	3,000	2,238	762
8530	Office Supplies	0	88	(88)
8828	Repairs and Maintenance	10,000	7,851	2,149
8977	Short Term Citizen Contracts	15,000	21,839	(6,839)
8978	Sub Contract	30,000	10,546	19,454
9070	Training	5,000	2,633	2,367
9072	Travel - Staff	1,300	2,430	(1,130)
9180	Utilities	25,000	10,189	14,811
6600:6999	Wages & Benefits	380,976	265,785	115,191
		558,266	395,507	162,759
Other Expenses				
	Total Expenses	558,266	395,507	162,759
	Surplus/(Deficit)	0	163,525	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8550-Public Works - Water Treatment Facility

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4050	AANDC - Other Funds Received	7,800	0	7,800
4250	FFA-CDA-Funds Received	16,600	62,810	(46,210)
	Total Revenue	<u>24,400</u>	<u>62,810</u>	<u>(38,410)</u>
Expenses				
7568	Equipment Purchases	0	3,524	(3,524)
7570	Equipment Rental	0	438	(438)
7680	Fuel/Oil/Grease	0	114	(114)
8312	Materials and Supplies	900	950	(50)
8670	Professional Fees	3,500	3,180	320
8828	Repairs and Maintenance	5,000	691	4,309
8978	Sub Contract	11,000	1,922	9,078
9180	Utilities	4,000	6,461	(2,461)
	Total Expenses	<u>24,400</u>	<u>17,281</u>	<u>7,119</u>
Other Expenses				
	Total Expenses	24,400	17,281	7,119
	Surplus/(Deficit)	<u>0</u>	<u>45,529</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8555-Public Works - Sewage Plant

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4050	AANDC - Other Funds Received	7,800	0	7,800
4250	FFA-CDA-Funds Received	86,200	132,410	(46,210)
4675	Cost Recoveries	0	232	(232)
	Total Revenue	<u>94,000</u>	<u>132,642</u>	<u>(38,642)</u>
Expenses				
7568	Equipment Purchases	3,000	6,696	(3,696)
7570	Equipment Rental	5,000	0	5,000
7680	Fuel/Oil/Grease	1,500	192	1,308
8312	Materials and Supplies	5,000	98	4,902
8670	Professional Fees	44,000	0	44,000
8828	Repairs and Maintenance	19,000	16,606	2,394
8978	Sub Contract	7,500	0	7,500
9072	Travel - Staff	1,000	0	1,000
9180	Utilities	8,000	9,177	(1,177)
	Total Expenses	<u>94,000</u>	<u>32,769</u>	<u>61,231</u>
Other Expenses				
	Total Expenses	94,000	32,769	61,231
	Surplus/(Deficit)	<u>0</u>	<u>99,873</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8565-Asset Management

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	750,000	750,000	0
4250	FFA-CDA-Funds Received	2,051,224	2,051,224	0
5850	Rental Income	0	8,675	(8,675)
5950	Interest Income	0	27,555	(27,555)
9704	Transfer in from General Surplus	340,357	340,357	0
	Total Revenue	<u>3,141,581</u>	<u>3,177,811</u>	<u>(36,230)</u>
Expenses				
7355	Committed Funds	25,000	0	25,000
7480	Dues/Memberships	0	854	(854)
7568	Equipment Purchases	755,000	248,152	506,848
8250	Lifecycle Infra/B22 Housing	1,942,556	0	1,942,556
8312	Materials and Supplies	5,000	15,189	(10,189)
8325	Meeting Expense	0	27	(27)
8670	Professional Fees	20,000	2,760	17,240
8828	Repairs and Maintenance	15,000	11,680	3,320
8978	Sub Contract	18,000	7,598	10,402
9072	Travel - Staff	0	904	(904)
9180	Utilities	29,200	16,666	12,534
6600:6999	Wages & Benefits	331,825	10,263	321,562
		<u>3,141,581</u>	<u>314,093</u>	<u>2,827,488</u>
Other Expenses				
	Total Expenses	<u>3,141,581</u>	<u>314,093</u>	<u>2,827,488</u>
	Surplus/(Deficit)	<u>0</u>	<u>2,863,719</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3400-Housing

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
5850	Rental Income	86,436	83,302	3,134
	Total Revenue	86,436	83,302	3,134
Expenses				
7360	Consulting	20,000	0	20,000
7568	Equipment Purchases	0	44	(44)
7867	Honorarium - Committee	2,250	0	2,250
8312	Materials and Supplies	15,000	856	14,144
8828	Repairs and Maintenance	25,000	14,347	10,653
8978	Sub Contract	0	2,650	(2,650)
9072	Travel - Staff	500	0	500
9180	Utilities	23,686	0	23,686
	Total Expenses	86,436	17,897	68,539
Other Expenses				
	Total Expenses	86,436	17,897	68,539
	Surplus/(Deficit)	0	65,406	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8570-Macoah Internet

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	48,600	48,600	0
	Total Revenue	48,600	48,600	0
Expenses				
7568	Equipment Purchases	5,000	0	5,000
8228	Legal Fees	15,000	11,499	3,501
8312	Materials and Supplies	0	347	(347)
8670	Professional Fees	10,000	4,339	5,661
9180	Utilities	18,600	14,400	4,200
		48,600	30,585	18,015
Other Expenses				
	Total Expenses	48,600	30,585	18,015
	Surplus/(Deficit)	0	18,015	

Capital Projects & Economic Development

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1415-Lucky Creek Hydro Project

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
5960	Other Income	266,100	243,212	22,888
9704	Transfer in from General Surplus	42,000	42,000	0
	Total Revenue	<u>308,100</u>	<u>285,212</u>	<u>22,888</u>
Expenses				
7359	Consulting Contract	1,500	5,481	(3,981)
7558	Engineering	299,600	41,877	257,723
7955	Insurances & Licences	2,500	1,350	1,150
8670	Professional Fees	4,500	1,782	2,718
8978	Sub Contract	0	3,319	(3,319)
	Total Expenses	<u>308,100</u>	<u>53,810</u>	<u>254,290</u>
Other Expenses				
	Total Expenses	308,100	53,810	254,290
	Surplus/(Deficit)	<u>0</u>	<u>231,402</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1425-Secret Beach Marina

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	272,500	272,500	0
	Total Revenue	272,500	272,500	0
Expenses				
7359	Consulting Contract	4,000	3,956	44
7558	Engineering	1,500	11,573	(10,073)
7955	Insurances & Licences	2,000	0	2,000
8312	Materials and Supplies	6,500	0	6,500
8978	Sub Contract	258,500	258,374	126
	Total Expenses	272,500	273,903	(1,403)
Other Expenses				
	Total Expenses	272,500	273,903	(1,403)
	Surplus/(Deficit)	0	(1,403)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3210-Capital Projects Development

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	65,000	65,000	0
Total Revenue		65,000	65,000	0
Expenses				
7359	Consulting Contract	65,000	64,827	173
8312	Materials and Supplies	0	15	(15)
8325	Meeting Expense	0	42	(42)
		65,000	64,885	115
Other Expenses				
Total Expenses		65,000	64,885	115
Surplus/(Deficit)		0	115	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3223-Sec 38 Sub - Expansion of Homelands

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	30,000	30,000	0
	Total Revenue	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenses				
7359	Consulting Contract	10,000	9,721	279
7558	Engineering & Sub Consultants	20,000	16,584	3,416
8325	Meeting Expense	0	283	(283)
8978	Sub Contract - Construction	0	3,215	(3,215)
		<u>30,000</u>	<u>29,803</u>	<u>197</u>
Other Expenses				
	Total Expenses	<u>30,000</u>	<u>29,803</u>	<u>197</u>
	Surplus/(Deficit)	<u>0</u>	<u>197</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3225-Macoah Water Reservoir

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	34,000	34,000	0
	Total Revenue	34,000	34,000	0
Expenses				
7359	Consulting Contract	4,000	3,556	444
7558	Engineering & Sub Consultants	25,000	17,709	7,291
8312	Materials and Supplies	5,000	11,353	(6,353)
8978	Sub Contract - Construction	0	93,371	(93,371)
		34,000	125,989	(91,989)
Other Expenses				
	Total Expenses	34,000	125,989	(91,989)
	Surplus/(Deficit)	0	(91,989)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3226-Toquaht Government Building

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	2,000,000	2,000,000	0
	Total Revenue	2,000,000	2,000,000	0
Expenses				
7359	Consulting Contract	0	20,250	(20,250)
7558	Engineering	0	167,192	(167,192)
7955	Insurance & Licenses	0	275,642	(275,642)
8312	Materials and Supplies	0	14	(14)
8670	Professional Fees	0	33,989	(33,989)
8978	Sub Contract	2,000,000	974,905	1,025,095
		2,000,000	1,471,993	528,007
Other Expenses				
	Total Expenses	2,000,000	1,471,993	528,007
	Surplus/(Deficit)	0	528,007	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3275-Macoah Lodge - Qiyuus

Edited to qiyuus Lodge

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4050	CIRNAC - Other	0	570,402	(570,402)
9704	Transfer in from General Surplus	856,500	286,098	570,402
	Total Revenue	<u>856,500</u>	<u>856,500</u>	<u>0</u>
Expenses				
7125	Advertising/Appreciation/Promo	2,000	0	2,000
7359	Consulting Contract	12,000	10,407	1,593
7360	Consulting	5,000	0	5,000
7558	Engineering & Sub Consultants	40,000	54,406	(14,406)
7570	Equipment Rental	2,500	0	2,500
7955	Insurance & Licences	5,000	12,715	(7,715)
8228	Legal Fees	5,000	0	5,000
8312	Materials and Supplies	100,000	64,246	35,754
8670	Professional Fees	35,000	8,275	26,725
8978	Sub Contract - Construction	650,000	685,436	(35,436)
		<u>856,500</u>	<u>835,485</u>	<u>21,015</u>
Other Expenses				
	Total Expenses	856,500	835,485	21,015
	Surplus/(Deficit)	<u>0</u>	<u>21,015</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3510-Public Works Yard/Firehall

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	1,641,500	1,641,500	0
	Total Revenue	1,641,500	1,641,500	0
Expenses				
7359	Consulting Contract	26,500	12,480	14,020
7558	Engineering	60,000	39,730	20,270
7568	Equipment Purchases	80,000	0	80,000
8312	Materials & Supplies	200,000	13,365	186,635
8670	Professional Fees	25,000	4,618	20,382
8978	Sub Contract	1,250,000	1,077,871	172,129
9180	Utilities	0	2,544	(2,544)
		1,641,500	1,150,608	490,892
Other Expenses				
	Total Expenses	1,641,500	1,150,608	490,892
	Surplus/(Deficit)	0	490,892	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3520-Macoah Public Washroom

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	369,000	369,000	0
	Total Revenue	369,000	369,000	0
Expenses				
7359	Consulting Contract	4,000	2,525	1,475
7558	Engineering	7,500	18,687	(11,187)
8312	Materials & Supplies	55,000	11,963	43,037
8670	Professional Fees	7,500	0	7,500
8978	Sub Contract	295,000	149,514	145,486
		369,000	182,689	186,311
Other Expenses				
	Total Expenses	369,000	182,689	186,311
	Surplus/(Deficit)	0	186,311	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

3530-Macoah Playground

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
5960	Other Income	0	40,000	(40,000)
9704	Transfer in from General Surplus	542,500	542,500	0
	Total Revenue	542,500	582,500	(40,000)
Expenses				
7359	Consulting Contract	2,500	2,843	(343)
7558	Engineering	0	13,257	(13,257)
7568	Equipment Purchases	285,000	0	285,000
8312	Materials & Supplies	60,000	30,702	29,298
8978	Sub Contract	195,000	534,139	(339,139)
		542,500	580,941	(38,441)
Other Expenses				
	Total Expenses	542,500	580,941	(38,441)
	Surplus/(Deficit)	0	1,559	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8535-ISC Housing

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	371,712	371,712	0
9704	Transfer in from General Surplus	274,288	274,288	0
	Total Revenue	<u>646,000</u>	<u>646,000</u>	<u>0</u>
Expenses				
7359	Consulting Contract	5,000	2,094	2,906
7360	Consulting	4,000	0	4,000
7558	Engineering	5,000	0	5,000
7955	Insurances & Licences	500	0	500
8228	Legal Fees	1,500	662	838
8312	Materials and Supplies	50,000	0	50,000
8670	Professional Fees	5,000	2,682	2,318
8978	Sub Contract	575,000	56,767	518,233
		<u>646,000</u>	<u>62,204</u>	<u>583,796</u>
Other Expenses				
	Total Expenses	646,000	62,204	583,796
	Surplus/(Deficit)	<u>0</u>	<u>583,796</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

4541-Contaminated Site (Old Marina)

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	120,000	120,000	0
	Total Revenue	120,000	120,000	0
Expenses				
7359	Consulting Contract	25,000	969	24,031
7360	Consulting	20,000	0	20,000
7558	Engineering	10,000	0	10,000
8228	Legal Fees	25,000	12,184	12,816
8670	Professional Fees	40,000	4,068	35,932
8978	Sub Contract	0	5,662	(5,662)
		120,000	22,883	97,117
Other Expenses				
	Total Expenses	120,000	22,883	97,117
	Surplus/(Deficit)	0	97,117	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8541-Secret Beach Development

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	4,300,000	4,300,000	0
Total Revenue		4,300,000	4,300,000	0
Expenses				
7359	Consulting Contract	70,000	58,407	11,593
7558	Engineering	35,000	821,727	(786,727)
7570	Equipment Rental	5,000	0	5,000
8228	Legal Fees	40,000	0	40,000
8312	Materials and Supplies	25,000	230,200	(205,200)
8670	Professional Fees	200,000	22,181	177,819
8978	Sub Contract	3,925,000	3,411,825	513,175
		4,300,000	4,544,340	(244,340)
Other Expenses				
Total Expenses		4,300,000	4,544,340	(244,340)
Surplus/(Deficit)		0	(244,340)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8544-Secret Beach Offsite Utilities

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
9704	Transfer in from General Surplus	1,050,000	1,050,000	0
	Total Revenue	1,050,000	1,050,000	0
Expenses				
7359	Consulting Contract	25,000	10,194	14,806
7558	Engineering	75,000	79,811	(4,811)
8670	Professional Fees	7,500	9,969	(2,469)
8978	Sub Contract	942,500	982,897	(40,397)
		1,050,000	1,082,871	(32,871)
Other Expenses				
	Total Expenses	1,050,000	1,082,871	(32,871)
	Surplus/(Deficit)	0	(32,871)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8547-SB Playground

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	0	378,700	(378,700)
9704	Transfer in from General Surplus	690,000	311,300	378,700
	Total Revenue	<u>690,000</u>	<u>690,000</u>	<u>0</u>
Expenses				
7125	Advertising	700	0	700
7359	Consulting Contract	6,000	9,611	(3,611)
7558	Engineering	8,000	3,767	4,233
7568	Equipment Purchases	100,000	0	100,000
7570	Equipment Rental	0	2,070	(2,070)
8312	Materials and Supplies	100,000	32,865	67,135
8978	Sub Contract	475,300	629,022	(153,722)
		<u>690,000</u>	<u>677,335</u>	<u>12,665</u>
Other Expenses				
	Total Expenses	690,000	677,335	12,665
	Surplus/(Deficit)	<u>0</u>	<u>12,665</u>	

Additional Grants & Other Funded Projects

Budget vs. Actual
2024-2025

March 31, 2025

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1131-TMX Canada

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4205	Government of Canada	100,000	100,000	0
	Total Revenue	100,000	100,000	0
Expenses				
7120	Administration	5,000	5,000	0
7568	Equipment Purchases	15,000	0	15,000
8670	Professional Fees	45,000	0	45,000
9072	Travel - Staff	14,000	0	14,000
9180	Utilities	1,000	0	1,000
6600:6999	Wages & Benefits	20,000	0	20,000
		100,000	5,000	95,000
Other Expenses				
	Total Expenses	100,000	5,000	95,000
	Surplus/(Deficit)	0	95,000	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1605-FNHA Harm Reduction

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4720	FNHA	0	28,702	(28,702)
9704	Transfer in from General Surplus	7,154	0	7,154
	Total Revenue	<u>7,154</u>	<u>28,702</u>	<u>(21,548)</u>
Expenses				
7390	Cultural	0	120	(120)
8312	Materials and Supplies (UAFH)	7,154	1,375	5,779
8325	Meeting Expense (UAFH)	0	820	(820)
9077	Travel - Citizens (UAFH)	0	1,239	(1,239)
		<u>7,154</u>	<u>3,553</u>	<u>3,601</u>
Other Expenses				
	Total Expenses	<u>7,154</u>	<u>3,553</u>	<u>3,601</u>
	Surplus/(Deficit)	<u>0</u>	<u>25,149</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1615-Harm Reduction

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	78,107	0	78,107
	Total Revenue	78,107	0	78,107
Expenses				
7120	Administration	7,800	7,800	0
7390	Cultural	15,307	2,978	12,329
8670	Professional Fees	50,000	0	50,000
9072	Travel - Staff	5,000	1,573	3,427
		78,107	12,351	65,756
Other Expenses				
	Total Expenses	78,107	12,351	65,756
	Surplus/(Deficit)	0	(12,351)	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8105-ISC Child & Family Prevention

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4310	NTC Child Welfare	127,916	127,916	0
	Total Revenue	<u>127,916</u>	<u>127,916</u>	<u>0</u>
Expenses				
7230	Basic Needs & Prevention	22,916	13,101	9,815
7260	Books & Supplies - Grade 1 to 12	0	355	(355)
7390	Cultural	0	2,006	(2,006)
8228	Legal Fees	5,000	2,101	2,899
9072	Travel - Staff	6,800	6,341	459
9180	Utilities	1,200	1,200	0
6600:6999	Wages & Benefits	92,000	96,924	(4,924)
		<u>127,916</u>	<u>122,027</u>	<u>5,889</u>
Other Expenses				
	Total Expenses	<u>127,916</u>	<u>122,027</u>	<u>5,889</u>
	Surplus/(Deficit)	<u>0</u>	<u>5,889</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8205-CFS Housing O&M ICMS

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4255	FFA - Other	56,438	56,438	0
Total Revenue		56,438	56,438	0
Expenses				
7568	Equipment Purchases	56,438	54,200	2,238
Other Expenses		56,438	54,200	2,238
Total Expenses		56,438	54,200	2,238
Surplus/(Deficit)		0	2,238	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8352-FNESC IOSL

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4715	FNESC	45,414	52,699	(7,285)
9704	Transfer in from General Surplus	7,285	0	7,285
	Total Revenue	<u>52,699</u>	<u>52,699</u>	<u>0</u>
Expenses				
7120	Administration	2,270	2,270	0
7390	Cultural	1,800	0	1,800
7568	Equipment Purchases	7,285	0	7,285
8312	Materials and Supplies	3,900	54	3,846
8325	Meeting Expense	5,200	0	5,200
8670	Professional Fees	4,500	0	4,500
8978	Sub Contract	13,644	5,420	8,224
9070	Training	8,000	0	8,000
9077	Travel - Citizens	6,100	1,883	4,217
		<u>52,699</u>	<u>9,627</u>	<u>43,072</u>
Other Expenses				
	Total Expenses	52,699	9,627	43,072
	Surplus/(Deficit)	<u>0</u>	<u>43,072</u>	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

1630-Emergency & Disaster Mngmt Act

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4110	BC Funds Received	45,500	45,500	0
	Total Revenue	45,500	45,500	0
Expenses				
8978	Sub Contract	45,500	0	45,500
	Total Expenses	45,500	0	45,500
Other Expenses				
	Total Expenses	45,500	0	45,500
	Surplus/(Deficit)	0	45,500	

Toquaht Nation
Schedule of Individual Program Revenue, Expenditure
YTD Variance Report
March 31, 2025

8566-Infrastructure

		2024/2025 Budget Full Year	2024/2025 Quarter 4 31-Mar	Variance
Revenue				
4250	FFA-CDA-Funds Received	20,850	20,850	0
	Total Revenue	20,850	20,850	0
Expenses				
8670	Professional Fees	20,850	0	20,850
	Total Expenses	20,850	0	20,850
Other Expenses				
	Total Expenses	20,850	0	20,850
	Surplus/(Deficit)	0	20,850	

TOQUAHT NATION GOVERNMENT

GOVERNMENT PERSONNEL ACT

TNS 5/2011



OFFICIAL CONSOLIDATION – CURRENT TO MARCH 26, 2024

This is a certified true copy of the consolidated Government Personnel Act TNS 5/2011
Current to March 26, 2024

Signed: *Kirsten Johnson*
Law Clerk

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

TABLE OF CONTENTS

PART 1 - INTRODUCTORY PROVISIONS	7
Short title	7
Executive oversight	7
Application	7
Definitions	7
Executive as employer	7
PART 2 - EMPLOYMENT PRINCIPLES	9
Purposes of Act	9
Hiring of personnel	9
Priorities and limitations in relation to hiring	10
Exceptions to section 2.2	10
Probation	11
PART 3 - DIRECTOR OF OPERATIONS	13
Office of director of operations	13
Policy leadership	13
Personnel responsibilities	13
Administrative responsibilities	14
Delegation authority	15
Operations Manual	15
PART 4 - GOVERNMENT PERSONNEL	17
Hiring of personnel	17
Confidentiality Agreement	17
Personnel integrity	17
Discipline, suspension and dismissal of personnel	17
Political activity of personnel	18
PART 5 - REVIEW OF EMPLOYMENT DECISIONS	19
General	19
Review by director of operations	19
Review by Review Board	19
PART 6 - DEPARTMENT OF COMMUNITY SERVICES	21
Department of Community Services established	21
Mandate	21
Office of the director of community services established	22
Duties of the director of community services	22
Delegation authority	22
PART 7 - GENERAL PROVISIONS	25
Annual report	25
Regulations	25
Commencement	26

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PREAMBLE

Through the act of governing and as a treaty first nation, the Toquaht Nation assumes the responsibility of providing responsible, efficient and effective government, blending hereditary and modern-day governing institutions. In doing so, our governing structures honour our past and embrace the future ensuring the continued existence of the Toquaht Nation as a strong political, social and cultural community that aspires to grow as an organized, determined, successful and self-reliant peoples.

As such, the Toquaht Nation requires a Toquaht administration that is responsive to the changing requirements of our nation. It is important that we recruit and develop well qualified, efficient and effective personnel to be part of a Toquaht administration that encourages creativity and initiative. In doing so, the Toquaht Nation needs to facilitate the long term employment of our Toquaht citizens, foster long-term career development and promote harmonious relations between the Toquaht government and its personnel. The public must have trust and confidence in the integrity of the Toquaht administration and the Toquaht government.

To assist with realizing these goals, the Toquaht Nation desires to establish rules and procedures concerning the recruitment, selection, management, discipline, suspension and dismissal of Toquaht government employees. The values of the Toquaht Nation require a hiring process that is consistent, fair and based on merit, but which allows priority to be given to Toquaht citizens. These values also require rules and procedures that promote the fair and consistent handling of all employment matters and provide for the review of employment decisions.

The Toquaht Nation adopts this Act based on these values.

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PART 1 - INTRODUCTORY PROVISIONS

Short title

1.1 This Act may be cited as the Government Personnel Act.

Executive oversight

1.2 The member of the Executive holding the community services portfolio is responsible for the executive oversight of this Act.

Application

1.3 This Act governs

- (a) the employment of Toquaht personnel, and
- (b) the Department of Community Services.

Definitions

1.4 In this Act,

“just cause” means just cause under federal law or provincial law;

“personnel” means a person employed by a Toquaht institution regardless of the method of employment, but does not include

- (a) the director of operations, or
- (b) an employee of a for-profit Toquaht corporation unless designated by the Executive by regulation as personnel for the purpose of this definition;

“Review Board” means the Administrative Decisions Review Board.

Executive as employer

- 1.5
- (a) The Executive, on behalf of the Toquaht government, is the employer for the purposes of this Act.
 - (b) For purposes of this Act, the term “Toquaht government” is deemed to include Toquaht public institutions and Toquaht public corporations.

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PART 2 - EMPLOYMENT PRINCIPLES

Purposes of Act

- 2.1** The purposes of this Act are to
- (a) facilitate the provision of service to Toquaht citizens and persons ordinarily resident on Toquaht lands in a manner that is responsive to the changing requirements of the Toquaht Nation,
 - (b) by means of internal advancement and external recruitment of personnel, recruit and develop well qualified, efficient and effective personnel that are representative of Toquaht citizens,
 - (c) facilitate the long term employment of Toquaht citizens,
 - (d) encourage the training and development of personnel to foster long term career development and advancement of personnel,
 - (e) encourage creativity and initiative among personnel, and
 - (f) promote harmonious relations between the Toquaht government and its personnel.

Hiring of personnel

- 2.2**
- (a) Subject to section 2.3, hiring personnel under this Act must
 - (i) be based on the principle of merit, and
 - (ii) be the result of a process designed to assess the knowledge, skills and abilities of eligible applicants.
 - (b) The matters to be considered in determining merit must, having regard to the nature of the duties to be performed and the powers to be exercised, include the applicant's education, skills, knowledge, experience, past work performance and personal suitability.
 - (c) Subject to section 2.3, all regulations, standards, policies and procedures respecting recruitment, appointment, transfer and promotion of personnel must be consistent with the principle of merit set out in subsection (a) and must facilitate the purposes of this Act set out in section 2.1.
 - (d) Hiring personnel under this Act must not be based on
 - (i) personal favouritism,
 - (ii) political considerations,

- (iii) nepotism, or
- (iv) any other consideration that is made in bad faith.

Priorities and limitations in relation to hiring

- 2.3** (a) For a vacancy or class of vacancies, applicants for a vacant position are to be given priority or limited, as the case may be, in a manner described in paragraphs (i), (ii) or (iii) or in any combination of any of those paragraphs as follows:
- (i) giving
 - (A) first priority to Toquaht citizens, and
 - (B) second priority to members of other first nations;
 - (ii) encouraging the career development and advancement of personnel; or
 - (iii) limiting the appointment to personnel of a stated occupational group, position level or organizational unit.
- (b) A vacancy may be filled by means of
- (i) a lateral transfer, or
 - (ii) a promotion of current personnel.
- (c) In determining merit under section 2.2(b), consideration of a Toquaht citizen's skills as required by that section may include consideration of that Toquaht citizen's ability to develop the skills necessary for the position in circumstances where that Toquaht citizen does not at that time possess the requisite skills but education and training are readily available for that Toquaht citizen to develop the requisite skills for the position.

Exceptions to section 2.2

2.4 Subject to any regulations

- (a) section 2.2(a) does not apply to an appointment that is a lateral transfer or a demotion, and
- (b) section 2.2(a)(ii) does not apply to the following:
 - (i) a temporary appointment of not more than six months in duration;
 - (ii) a direct appointment by the director of operations in

-
- (A) the unusual or exceptional circumstances contemplated in section 4.1(c), or
 - (B) in the circumstances contemplated in section 4.1(d).

Probation

- 2.5**
- (a) If an individual who is not a member of the Toquaht administration is appointed to a position in and becomes personnel, the individual is on probation until he or she has worked the equivalent of three months' full time employment.
 - (b) If the appointment is made from within the Toquaht administration, a probation period in the new position not exceeding the equivalent of three months' full time employment may be imposed by the director of operations.
 - (c) A Toquaht director may reject personnel on probation during the probation period if the Toquaht director considers that the personnel on probation is unsuitable for the position to which he or she was appointed.

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PART 3 - DIRECTOR OF OPERATIONS

Office of director of operations

- 3.1 (a) The office of director of operations is established.
- (b) The Executive must appoint an individual to hold the office of the director of operations.
- (c) The director of operations reports to the Executive.

Policy leadership

- 3.2 The director of operations is responsible for providing policy leadership and overall policy direction to personnel.

Personnel responsibilities

- 3.3 (a) The director of operations is responsible for all matters relating to personnel recruitment, hiring, promotion, training, discipline, suspension, termination and overall personnel management matters.
- (b) The general authority in subsection (a) includes
- (i) advising the Toquaht government respecting regulations, standards, policies and procedures relating to personnel,
 - (ii) developing and implementing personnel standards, policies and procedures,
 - (iii) providing direction, advice or assistance to Toquaht directors in the carrying out of regulations, standards, policies and procedures relating to personnel,
 - (iv) recruiting, selecting and appointing, or providing for the recruitment, selection and appointment of personnel to or within the Toquaht government subject to the annual budget,
 - (v) developing, providing, assisting in or coordinating staff training, educational and career development programs,
 - (vi) developing, establishing and maintaining job evaluation and classification plans,
 - (vii) developing, establishing and maintaining occupational health and safety programs,

- (viii) developing and implementing employment equity policies and programs,
- (ix) conducting studies and investigations respecting staff utilization,
- (x) carrying out research on compensation and working conditions,
- (xi) developing and implementing mechanisms to ensure effective human resource planning and organizational structures,
- (xii) developing, implementing and maintaining a process to monitor, audit and evaluate delegations under section 3.5 to ensure compliance with this Act,
- (xiii) establishing and maintaining a personnel management information system, and
- (xiv) performing any other duties and exercising any other powers assigned by the chairperson of Council respecting personnel consistent with this Act.

Administrative responsibilities

- 3.4** (a) Without limiting section 3.3, the director of operations is also responsible for the general management and administration of the Toquaht government.
- (b) The general authority in subsection (a) includes
- (i) exercising control and management of the administrative business and affairs of Toquaht government in accordance with Toquaht law,
 - (ii) ensuring the efficient and effective operation of the Toquaht government,
 - (iii) establishing and overseeing administrative policies, practices and procedures necessary to effectively implement Toquaht laws and the policies and programs of the Toquaht government, including preparing and maintaining a current organizational chart and making it available to the public,
 - (iv) advising the chairperson of Council and the Executive,
 - (v) ensuring that decisions of the Executive are implemented,
 - (vi) ensuring that the annual budget is prepared and implemented,
 - (vii) safeguarding the financial integrity of the Toquaht government by identifying, assessing, monitoring and reporting on financial risks, fraud risks and mitigating measures,

- (viii) ensuring the accountability of the operations of the Toquaht government, including the activities of management,
- (ix) directing persons who are retained to provide services for the Toquaht government,
- (x) developing, overseeing and administering contracts and agreements entered into on behalf of the Toquaht Nation, and
- (xi) performing any other duties and exercising any other powers given, delegated or assigned under Toquaht law or by the Executive.

Delegation authority

- 3.5** (a) Upon the approval of the Executive, the director of operations may delegate, in writing, the performance of any of the director of operations' duties or the exercise of any of the director of operations' powers to
- (i) another Toquaht director,
 - (ii) a Toquaht government employee, or
 - (iii) an independent contractor of the Toquaht Nation.
- (b) Despite the delegation of any duties or powers under subsection (a), the director of operations remains responsible for ensuring that the duties are performed properly and the powers are exercised appropriately.

Operations Manual

- 3.6** (a) The director of operations must prepare and maintain a current operations manual respecting every element of the Toquaht Nation's administrative system, including any financial administration systems.
- (b) The operations manual must be made available to Toquaht government representatives, committees of Council and all personnel.
- (c) If any part of the operations manual is relevant to the services being provided by a contractor or agent of the Toquaht Nation, that part of the operations manual must be made available to that contractor or agent.

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PART 4 - GOVERNMENT PERSONNEL

Hiring of personnel

- 4.1 (a) Subject to subsection (b) and sections 2.2, 2.3 and 2.4, the director of operations is responsible for the recruitment, hiring, promotion, transfer and training of all government personnel.
- (b) Subject to Toquaht legislation providing otherwise, the Executive must appoint an individual to hold the office of a Toquaht director after considering the recommendation of the director of operations on the appointment.
- (c) In unusual or exceptional circumstances, the director of operations may limit to one the number of applicants for a vacant position in the Toquaht administration.
- (d) The director of operations may transfer or promote personnel by way of direct appointment if the appointment is otherwise consistent with section 2.2.

Confidentiality Agreement

- 4.2 All new personnel must, prior to the commencement of their employment, sign a confidentiality agreement containing their confidentiality requirements and other matters the Executive may prescribe.

Personnel integrity

- 4.3 For certainty, all personnel are subject to the provisions of the Integrity Act applicable to personnel.

Discipline, suspension and dismissal of personnel

- 4.4 (a) The director of operations or, in relation to personnel within the Department he or she is a director of, a Toquaht director, may
- (i) discipline personnel for just cause,
 - (ii) suspend personnel from the performance of their duties or the exercise of their powers for just cause, or
 - (iii) dismiss personnel for just cause.
- (b) For certainty, the Tyee Ha'wilth, chairperson of Council and any other Toquaht government representative must not discipline, suspend or dismiss any personnel.

Political activity of personnel

- 4.5** (a) Personnel must not be required to participate in partisan political activity, including actively supporting a candidate for elected office.
- (b) Personnel must not be prohibited from participating in partisan political activity.

PART 5 - REVIEW OF EMPLOYMENT DECISIONS

General

5.1 For certainty, no

- (a) civil remedy, or
- (b) remedy under federal law or provincial law

is available to an individual against the Toquaht government as employer if suspended or affected by this Part.

Review by director of operations

5.2 (a) An individual who is

- (i) a Toquaht citizen whose application for an advertised position in the Toquaht administration is not accepted, or
- (ii) dismissed from a position in Toquaht administration

may apply to the director of operations for a review of the decision of non-acceptance or dismissal, as the case may be.

(b) The director of operations must expeditiously review the decision with the applicant and may, by directive,

- (i) reverse or modify the decision with or without conditions, or
- (ii) confirm the decision.

(c) As soon as practicable after completion of the review, the director of operations must deliver to the applicant written notice

- (i) stating the outcome of the review, and
- (ii) advising the applicant of the right to request a review of the directive, as described in section 5.3.

Review by Review Board

5.3 (a) No later than 10 days after receipt of the written notice under section 5.2(c), the applicant may request a review of the directive made under section 5.2(b) to the Review Board.

- (b) The grounds for a review under this section are that the directive is inconsistent with this Act or the standards, policies and procedures referred to in section 3.3(b)(ii).
- (c) After conducting a review, the Review Board may
 - (i) dismiss the review request, or
 - (ii) if it determines that the directive is inconsistent with this Act or the standards, policies and procedures referred to in section 3.3(b)(ii), either
 - (A) reverse the decision, or
 - (B) alter the decision to include a remedy.

PART 6 - DEPARTMENT OF COMMUNITY SERVICES

Department of Community Services established

- 6.1** The Department of Community Services is established as a division of the Toquaht administration.

Mandate

- 6.2** (a) The mandate of the Department of Community Services is to provide the services set out in subsection (b) to
- (i) Toquaht citizens, and
 - (ii) those persons ordinarily resident on Toquaht lands who are not Toquaht citizens and entitled to receive those services in accordance with a Toquaht enactment.
- (b) The following services will be provided by the Department of Community Services in accordance with subsection (a):
- (i) the citizenship and enrolment services contemplated in the Citizenship Act;
 - (ii) any services necessary or desirable in accordance with Chapter 13 Governance of the Maa-nulth Treaty or any other Toquaht enactment relative to
 - (A) adoption,
 - (B) child protection, custody or care,
 - (C) health services,
 - (D) social development,
 - (E) solemnization of marriages,
 - (F) language and culture education,
 - (G) kindergarten to grade 12 education,
 - (H) post secondary education,
 - (I) public order, peace and safety, and
 - (J) [repealed]

- (K) community correctional services;
- (iii) any other services as required by the Executive by regulation; and
- (iv) any other services as required by the director of operations by Order.

Office of the director of community services established

- 6.3**
- (a) The office of the director of community services is established as an office within the Department of Community Services.
 - (b) The Executive must appoint an individual to hold the office of the director of community services after considering the recommendation of the director of operations.
 - (c) The director of community services reports to the director of operations.

Duties of the director of community services

- 6.4**
- (a) The director of community services is responsible for the general management and administration of the Department of Community Services.
 - (b) The general authority in subsection (a) includes the following duties and powers:
 - (i) to ensure that Toquaht government employees within the Department of Community Services carry out the duties assigned to them
 - (A) under this or any other Toquaht enactment,
 - (B) by the director of operations, or
 - (C) by the director of community services;
 - (ii) to report, as required by the director of operations, to the Executive on the Department of Community Services and its activities;
 - (iii) to perform any other duties or exercise any other power assigned to the director of community services
 - (A) under this or any other Toquaht enactment, or
 - (B) by the director of operations by Order.

Delegation authority

- 6.5**
- (a) Upon the approval of the director of operations, the director of community services may delegate, in writing, the performance of any of the director of

community services' duties or the exercise of any of the director of community services' powers to

- (i) another Toquaht director,
 - (ii) a Toquaht government employee, or
 - (iii) an independent contractor of the Toquaht First Nations.
- (b) Despite the delegation of any duties or powers under subsection (a), the director of community services remains responsible for ensuring that the duties are performed properly and the powers are exercised appropriately.

TOQUAHT NATION GOVERNMENT
GOVERNMENT PERSONNEL ACT TNS 5/2011
OFFICIAL CONSOLIDAITON – CURRENT TO MARCH 26, 2024

PART 7 - GENERAL PROVISIONS

Annual report

7.1 The director of operations must

- (a) prepare a report annually on matters related to this Act, and
- (b) present the report to the Executive no later than two months after the end of each fiscal year.

Regulations

7.2 (a) The Executive may make regulations which it considers necessary or advisable for the purposes of this Act.

(b) Without limiting subsection (a), the Executive may make regulations

(i) respecting all or any of the following:

- (A) classifications of positions;
- (B) remuneration of personnel;
- (C) applications and selection of personnel;
- (D) appointment of personnel;
- (E) internal advancement of personnel;
- (F) the giving of first priority to Toquaht citizens and second priority to members of other first nations;
- (G) lateral transfers of personnel;
- (H) short term or casual appointments;
- (I) benefits;
- (J) terms of employment;
- (K) review and evaluation of performance;
- (L) leaves of absence;
- (M) competitions and exclusions from competitions;
- (N) position titles and job descriptions;

- (O) promotions;
- (P) disciplinary action;
- (Q) training and human resource development;
- (ii) defining words and expressions that are used but not defined in this Act;
and
- (iii) generally for the purpose of giving effect to this Act.

Commencement

7.3 This Act comes into force on the Maa-nulth Treaty effective date.

LEGISLATIVE HISTORY

Government Personnel Act TNS 5/2011 enacted April 1, 2011

Amendments

Section	Amendment	In Force
5.2(b)	TNS 8/2014, s.4.9(a)	June 10, 2014
5.2(c)(ii)	TNS 8/2014, s.4.9(b)	June 10, 2014
5.3	TNS 8/2014, s.4.9(b)	June 10, 2014
6.2(b)(iv)	TNS 8/2014, s.4.9(c)	June 10, 2014
6.4(b)(iii)(B)	TNS 8/2014, s.4.9(c)	June 10, 2014
6.2(b)(ii)(I)	TNS 5/2024, s.3.8(a)	March 26, 2024
6.2(b)(ii)(J)	TNS 5/2024, s.3.8(b)	March 26, 2024
6.5	TNS 5/2024, s.3.8(c)	March 26, 2024

Amending Acts:

TNS 8/2014 Enforcement Framework Amendment Act No. 2 enacted June 10, 2014
 TNS 5/2024 Public Works and Services Act Amendment Act enacted March 26, 2024

Regulations:



Toquaht Nation

Q4 Reports by department.

[Table of Contents](#)

<i>Community Services</i>	2
<i>Law Clerk and Administration</i>	8
<i>Finance</i>	14
<i>Capital Projects</i>	17
<i>Economic Development</i>	34
<i>Lands and Resources</i>	35
<i>Assets Department</i>	37

Community Services

The department of Community Services has several priorities and objectives for improving the health of Toquaht citizens. Community Services provides a variety of citizens supports in the areas of health, social development, community programs, mental health, children and families, Elders, education, and culture and language. The Community Services department also supports Toquaht to prepare for and respond to emergencies. The team is led by the Director of Community Services and is comprised of four support staff.

Goal:	Foster Masčim and Community Well-Being		
Priority Area	Goals - Strategies	Objectives	Q4 Progress
General Administration	Administer community services programs and services in alignment with Toquaht values, principles, laws, and policies and the strategic plan.	Ensure that staff have the tools, skills, and support they need to provide holistic services to all Toquaht people regardless of residence	<ul style="list-style-type: none"> • Uu-stak-yuu came to community to showcase their traditional medicine. Confirmation of a cleansing for the CS team and the tuk^waa?athic hišimiyiŷak inside and outside
		Review all CS policies annually and make recommended amendments if any	<ul style="list-style-type: none"> • On-going
Health & Social Development	Improve overall health of citizens through programs and services	Improve access to Ear, Eye and Oral health (hearing aids, eye exam and dentures) in Macoah and to set up visits in Port	<ul style="list-style-type: none"> • Have not had time to access or research ear and eye health. FNHA visited Macoah with their oral specialists to have a 'talk' about importance of youth and brushing their teeth. Specialists visited two families
		Relocate the telehealth room to boardroom, soundproof and make telehealth office for Lisa	<ul style="list-style-type: none"> • Changes have been made. Telehealth room has been modified and revamped with an examine table, medical equipment, and supplies.
		Bring a variety of health services to Macoah Examples: Dietician, OT, Naturopath, Physicians, clinical counselors	<ul style="list-style-type: none"> • Chiropractor and acupuncture service agreements are revised and signed. Researching and requesting quotes for physiotherapists and naturopathic doctors. NTC dietician comes to Macoah once/month

		Offer health promotion and education sessions relating to traditional foods	<ul style="list-style-type: none"> • NTC Dietician comes to Macoah once/month offering education on food, hosts an evening class and visits one family to help with child with food sensitivity
		Support the Community Garden: Build appropriate greenhouse; Hire person to maintain garden; Facilitate garden group gatherings	<ul style="list-style-type: none"> • On-going. Education Coordinator applied for a grant to help with garden. Low capacity to hire someone for community garden
	Provide opportunities for cultural connection - lands, family, and community		Provide opportunities for cultural connection - lands, family, and community
	Provide advocacy and support for families experiencing MCFD/ICFSA involvement	Wellness worker connects families within their area for support and where to seek assistance	Provide advocacy and support for families experiencing MCFD/ICFSA involvement
	Provide opportunities for citizens to learn about culturally relevant items and teachings.		Provide opportunities for citizens to learn about culturally relevant items and teachings.

Elders	Improve services to Elders and people on disability	Build an Elder's program that aims to reduce social isolation and increase supports to Elders	<ul style="list-style-type: none"> ▪ On-going - need to plan. Many activities planned have not been participated by residents and/or elders.
		Conduct Elder engagements to understand their unique needs	<ul style="list-style-type: none"> ▪ Have not organized an Elder engagement yet, however we gain input through other programs: recreational (soup days, bingo)
		Create an honorarium policy to ensure fairness and transparency	<ul style="list-style-type: none"> ▪ On-going
		Research Elder supports available in Port Alberni and make a plan for how to fill in any gaps in services	<ul style="list-style-type: none"> ▪ CS team are organizing meetings in each town to meet with elders, families, youth, students to gain input on how we can better serve our citizens. Plus inform of new services available
Child and Family Wellness	Enhance programs and services for children, youth, and families	Improve Toquaht families' well-being with prevention-based programs and services.	<ul style="list-style-type: none"> ▪ Planning for Welcome Back event

Education, Training and Skills	Support and encourage citizens in learning and the pursuit of educational goals.	Review the job description and hire the Education Coordinator position	<ul style="list-style-type: none"> Education Coordinator position has been filled. Toni has been familiarizing herself with the education policies, both post-sec and K-12. Also, attending the SD-70 meetings
		Increase supports to learners by reviewing and amending the Education and Support Policy	<ul style="list-style-type: none"> on-going
		Review and amend the Good Grades Policy to be more inclusive of all learners	<ul style="list-style-type: none"> Need to schedule dates and times with the CS team to review and make recommendations of revisions of the current policies
		TN participates on SD70's Indigenous Education Council	<ul style="list-style-type: none"> Yes, educational coordinator has been attending the monthly meetings
		Increase school attendance for children living in Macoah by providing transportation to and from school (Ucluelet)	<ul style="list-style-type: none"> on-going.
Culture	Support and promote cultural practice groups	Organize one culture evening at Macoah and one evening at PA	<ul style="list-style-type: none"> Culture group is postponed at Macoah as YG opened their culture evenings to Toquaht every Wednesday evenings, starting from March 2025
		Encourage culture as healing (land-based activities, workshops, traditional medicines)	<ul style="list-style-type: none"> On-going
		Invite Uu-stak-yuu to community to provide a presentation on their services	<ul style="list-style-type: none"> Done :)
		Coordinate cultural event in collaboration with 2 Rivers Remix	<ul style="list-style-type: none"> On-going Event date is August 22-23rd in Macoah

Ciiqciqasa (Language)	Support language learning opportunities and ensure that resources are available to citizens	Offer language in person weekly at Macoah and monthly online	<ul style="list-style-type: none"> Received a grant for a pilot project and six individuals are registered and will be attending, starting May 29
		Reprint Gale's children's book!	<ul style="list-style-type: none"> on-going
		Expand language resources available on website	<ul style="list-style-type: none"> First Voices is now available online (cell)
		Introduced 'word of the week' with posters to post on the wall and social media	<ul style="list-style-type: none"> starting 'word of the week' June 1st
		Host monthly online language lessons	
		Invite UFN Elders to our gatherings	
		Use more language in our day-to-day communications	<ul style="list-style-type: none"> Gale
		Promote language resources and make accessible to citizens	
Community Programs and Recreation	Increase citizen holistic well-being through healthy, fun, and regular activities at Macoah and Port Alberni	Western: movie nights (old and new), and traditional: food/medicine	<ul style="list-style-type: none"> Craft nights are continuing every Tuesday evenings, and Wednesday evenings are bingo and pickleball. Thursday
		Indigenous: traditional foods and medicines, practices, language, dancing, and drumming, etc.	<ul style="list-style-type: none"> Uu-stak-yuu will be scheduled to come to community monthly with their team. We will discuss what the needs are and how we can work together
		Hire Community Programs Coordinator	<ul style="list-style-type: none"> Hired an Education and Programs Coordinator
		Develop annual programming	<ul style="list-style-type: none"> organizing a food sovereignty program: food boxes, programs

		Create a calendar of events	<ul style="list-style-type: none"> ▪ CS team started gathering info for a monthly calendar to distribute to residents who do not have access to internet (fb etc.). Planning distribution by June 1st. There have been many changes due to short staffed on Quu'asa, NTC nurses and event planned due to individuals passings.
		Engage with community to understand what activities they want to see	<ul style="list-style-type: none"> ▪ on-going, all the time!

Law Clerk and Administration

The Administration ensures the day-to-day operations of the TNG are effectively and efficiently managed in accordance with approved laws, regulations, and policies. The admin department covers general operating costs and supports the financial administration of the government. The department aims to enhance citizen engagement, improve access to information, and support ongoing communication efforts. Strong data and records management is an essential component of effective and efficient governance. This department supports the function of the law clerk, including the management of the citizen registry, databases, and all official records.

Goal	Build Government Capacity		
Priority Area	Goal - Strategies	Objectives	Q4 Progress
General & Office Administration	Manage Administrative Staff	Increase staff capacity through training and professional development. Develop/expand administration team.	<ul style="list-style-type: none"> ▪ ordered desks and other office equipment ▪ help Donna with onboarding of new staff ▪ created work plan for Tina on her return ▪ held regular admin team mtgs
	Ensure that government office is safe, maintained, and equipped as required.	Increase employee health and safety. Liaise with landlord.	<ul style="list-style-type: none"> ▪ Oversee upstairs office painting and desk construction
	Enhance communications and engagement with citizens.	Increase Toquaht administrative capacity by hiring external support. New website with current and accessible information.	<ul style="list-style-type: none"> ▪ helped redefine the contract for the outside contractor helping with the website ▪ oversee their progress ▪ provided directions to update the website

	Ensure that the TNG website is up to date.	Improve external communications. Maintain legislation registry.	<ul style="list-style-type: none"> ▪ website is updated regularly ▪ calendar updated with events etc. ▪ post new legislation and other official records as needed
	Coordinate People's Assemblies	Improve citizen engagement and participation in governance.	<ul style="list-style-type: none"> ▪ plan what door prizes may need through the year ▪ worked with comms coordinator to plan and execute the March People's Assembly ▪ included other staff in planning ▪ poll staff/directors on content for PA's
	Improve data collection and records management.	Ensure the shared drive is organized and all registries are up to date.	<ul style="list-style-type: none"> ▪ purge files and binders in reference room and office
	Oversee citizen distributions.	Improve citizen well-being.	<ul style="list-style-type: none"> ▪ prepare for Logging on Former IRs Deekyakus 2 & Macoah 1 (1950-52) specific claim Special Distribution with Naomi and Cait ▪ oversee roll-out of the announcement and distribution of application form
	Develop Operations Manuals: - Law Clerk - Reception - Administrative Functions	Improve access to knowledge about standardized processes.	<ul style="list-style-type: none"> ▪ No work this period
	Improve information dissemination and collection for E, C, committees & citizens.	Improve forms & templates.	<ul style="list-style-type: none"> ▪ update workplan/schedule of meetings and associated tasks ▪ Executive, Council & finance committees ▪ coordinated sending out of several months' worth of mtg invites
	Improve how Committee and other groups membership is appointed.		<ul style="list-style-type: none"> ▪ posted for opening on the housing committee
	Streamline Toquaht General Elections & Orientation training.	Ensure the election runs smoothly and enhance effectiveness of newly elected Council/Executive.	<ul style="list-style-type: none"> ▪ No work this period

	Attend conferences/workshops to network with other organizations	Networking, education, and collaboration among individuals and organizations	<ul style="list-style-type: none"> No conferences this period
	Manage events happening on Toquaht territory		<ul style="list-style-type: none"> begin discussions on the 2Rivers Remix Movable Feast oversee public announcement of the opening of qiyuus in Macoah
Legislative Amendments	Analyze Mack Law reports on legislative amendments Maintain and summarize in spreadsheet	Improve Toquaht laws so that they do what they are intended to do and work within our systems.	<ul style="list-style-type: none"> Started review of potential amendments
	Human Resources Policy	Amend the HR Policy to reflect current Canada Labour Code and best practices	<ul style="list-style-type: none"> attended several meetings to review line by line and make edits ongoing
	Public Works and Services Act - act needs updating to reflect newly developed regulation.	Improve act so that it supports Toquaht's goals.	<ul style="list-style-type: none"> No work this period
	Freedom of Information and Protection of Privacy Act - to allow TNG unrestricted use of its own information that has been collected.	Improve act so that it supports Toquaht's goals for better data collection, use and management.	<ul style="list-style-type: none"> No work this period
	Annual Rates Regulation	Must be enacted annually	<ul style="list-style-type: none"> No work this period
	Financial Administration Act - better alignment with actual practices.	Improve act so that it supports Toquaht's goals and process dates are achievable.	<ul style="list-style-type: none"> No work this period

	Enforcement Act - add ticket violations.	Amend act to allow for new ticket violation process.	<ul style="list-style-type: none"> no work this period will continue to meet until the project is complete requested Ratcliff draft a new Offence Penalty regulation to set out penalties
	Emergency Preparedness Act: Fix inconsistencies and irregularities.	Align act with new BC law; adjust reporting requirements.	<ul style="list-style-type: none"> No work this period
	Housing Regulation	Revise decision matrix for social housing to reflect Toquaht goals and values and develop decision matrix for market housing.	<ul style="list-style-type: none"> No work this period will enlist new housing committee (once established) to help with the review and policy development to update the regulation
	Wills Project	Support citizens to ensure they have a will by decreasing cost barriers.	<ul style="list-style-type: none"> Provided the application form to one citizen
	OCP Act & Macoah Zoning and Structures Act Amending Act		<ul style="list-style-type: none"> Received and certified official consolidations of all legislation affected by enacting the Public Works and Services Act. Several Acts, including this one will undergo amendments to include Secret Beach and Section 38.
Records & Registries	Citizenship and Database	Increase accuracy of information and efficiency of database.	<ul style="list-style-type: none"> No work this period
	Ensure that all Executive, Council, and committee meetings minutes and decisions are recorded and filed.	Strong, accountable, transparent governance.	<ul style="list-style-type: none"> worked with Tina on improving the motion and action item registry added the committee meeting registry
	Maintain Human Resources files for each employee.	Ensure current and confidential files for all employees are filed in locked fireproof cabinet.	<ul style="list-style-type: none"> support the DoO with filing and retrieving docs
Specific Claims	Support Ratcliff with specific claims where required	Ensure all process requirements are met.	<ul style="list-style-type: none"> Ratcliff LLP submitted an application to continue work regarding Chequis IR 3

Treaty Committees	Tripartite Implementation Committee	Work with treaty partners to address barriers to implementation.	<ul style="list-style-type: none"> attended monthly IC meetings
	Enforcement Advisory Committee	Work to address enforcement deficiencies.	<ul style="list-style-type: none"> No work this period
	Federal collaborative fiscal process (2WG2A) (indicators and data and community well-being data toolkit project) The Community Well-being Tools Project is an initiative of the Data Steering Committee (DSC).	Improve grasp of data management. Help develop data toolkit.	<ul style="list-style-type: none"> scoping of two cohorts (Needs Assessment & Preparing for Primary Data Collection) attended first couple meetings for the Needs Assessment cohort went through the data governance needs assessment with directors
	Develop a Toquaht Nation Governance framework	Work through the framework with leadership and administration	<ul style="list-style-type: none"> transition this goal into the DSC cohort work
	Collaborate with other self-governing Indigenous groups on an Indigenous Data Governance Monthly Zoom Circle	Enhance relations between SGIGs and the province re: data governance	<ul style="list-style-type: none"> attended monthly zoom circles reviewed the Anti-Racism Data Act (ARDA) and new committee discuss 2025-2027 research priorities
	Emergency Management Planning	Ensure Toquaht is prepared to respond and manage emergencies.	<ul style="list-style-type: none"> No training this period

Governance	Strategic Planning	Participate in 2025-2030 planning	<ul style="list-style-type: none"> ▪ attended planning meetings for the citizen survey and open citizen meeting ▪ held the open citizen meeting ▪ provided review and editing ▪ final plan presented to citizens at the March 29 People's Assembly
	Senior Management Team	To foster effective communication, align strategic priorities, and make informed decisions that drive organizational success	<ul style="list-style-type: none"> ▪ Attended monthly Senior Management Team meetings
Annual Budget	Plan for the Annual Budget		<ul style="list-style-type: none"> ▪ the Annual Budget and Five-Year Financial Plan Acts were enacted on March 31, 2025

Finance

The Finance department ensures the finances of the TNG are effectively and efficiently managed in accordance with approved laws, regulations, and policies. This report provides an update on the activities of the Finance Department for the period 2024-2025 fiscal year. Detailed quarterly financial statements are prepared and presented to the Finance Committee for review four times annually.

Goal:	Manage Toquaht Finances		
Priority Area	Goal - Strategies	Objectives	Q4 Progress
General Administration	Administer and manage finance staff in alignment with Toquaht values, principles, laws, and policies and the strategic plan.	Increase staff capacity through training and development.	<ul style="list-style-type: none"> ▪ Interview Finance Clerk candidates and hire individual ▪ Review of HR and other finance related policies ▪ Administer Sunlife and Manulife benefits and transfer TFSA from Investors Group to Manulife ▪ HR related issues as they arose ▪ Weekly finance team meetings
	Ensure financial controls and policies are in place and adhered to.	Maintain the integrity of financial reporting.	<ul style="list-style-type: none"> ▪ Maintain financial statement specs
	Develop Operations Manuals: - Accounts Payable - Accounts Receivable - Payroll - Other Standardized Functions	Improve access to knowledge about standardized processes.	<ul style="list-style-type: none"> ▪ Begin formalizing manuals ▪ Set up training with Directors and launch Spendwise (PO program) ▪ Collaborate with Director of Assets to set up and launch Cloudbeds (qiyuus)



Budget Act	Ensure that the Budget Act is implemented in accordance with the Financial Administration Act and that external funds are managed according to the FAA. Maintain and summarize in spreadsheet.	Increase efficiency by beginning budgeting process earlier (October) to allow ample time for complete process.	<ul style="list-style-type: none"> ▪ Set up budget meeting schedule (Directors, Council, FC, PA) ▪ Balance draft budget ▪ Present budget to FC & citizens at PA ▪ Final budget worksheets to Directors
	Prepare Budget Act for Finance Committee		
	Prepare Budget Act for PA presentation.	Increase citizen awareness and understanding of Toquaht budgets.	<ul style="list-style-type: none"> ▪ Prepare budget presentation for People's Assembly
Audit	Ensure that TNG audits are unqualified with minimal audit adjustments.	Decrease year-end adjustments.	<ul style="list-style-type: none"> ▪ G/L review and quarterly reconciliations ▪ Audit scheduling with RHN
	Ensure that TNG adheres to best practices in accounting procedures and controls.	Ongoing communications with Directors.	<ul style="list-style-type: none"> ▪ Ongoing communications with Directors
External Funding	Monitor and track external funding received.	Maintain quarterly report to Finance Committee.	<ul style="list-style-type: none"> ▪ Update quarterly report as new funding comes in
	Ensure that reports are submitted with appropriate financial reports.		<ul style="list-style-type: none"> ▪ Ongoing

Department Outreach and support	Support all departments to adhere to professional accounting standards.	Increase directors' and managers' capacity with training in finance processes.	<ul style="list-style-type: none"> Regular meetings with Directors on budget and year end planning
	Support all departments to understand their budgets.		
	Report and track spending across the organization.		<ul style="list-style-type: none"> Ongoing weekly monitoring of active programs
Legislative Amendments	Analyze Mack Law reports on legislative amendments to the FAA.	Make recommendations for changes to the FAA and GFA.	<ul style="list-style-type: none"> Continuous compliance monitoring via the FAA
Policy Development		Identify current policy gaps and develop new policies needed.	<ul style="list-style-type: none"> Policy development meetings Review of older draft policies for revision and potential submission

Capital Projects





This quarterly report describes activities and initiatives that the Capital Projects department has been working on for the period described above. The TNG strategic plan for 2021-2024 has several priorities and objectives for the department, especially under the priority area “Build Infrastructure” and as described in the Budget Act.

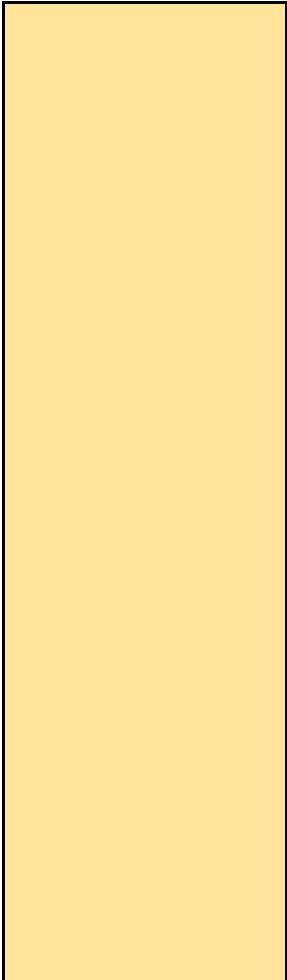
Goal:	Build Infrastructure	
Priority Area	Objectives	Q4 Progress
Lucky Creek Hydro	<p>Complete the data collection and archival storage. We also want to update all Investigative Permits currently issued by BC and ensure that those permits are in good standing. Additionally, we intend to complete preliminary research into the potential to use a site like Lucky Creek to generate hydrogen for the use in fuel cell technology.</p>	<ul style="list-style-type: none"> ▪ In February 2024, a funding agreement was signed with BC Indigenous Clean Energy Initiative (BCICEI) to contribute \$266,100 towards site investigation, engineering, survey, and technical support. Toquaht will contribute \$26,500 towards this phase. This will position Toquaht to respond promptly to commercial renewable energy opportunities as they arise. ▪ Summit Power has completed revisions to the Toquaht Hydro Project – Waterpower Development Plan (WDP). The amendment includes discussion around the Marbled Murrelet Wildlife Habitat Area in the upper Lucky Creek basin. The WDP, along with a letter from Chief Anne, was submitted to BC for review with the intent of seeking approval of the plan and issuances of the necessary licenses and Right-of-Ways to move forward with the Hydro Project. ▪ Summit Power submitted an updated workplan and budget for the Advanced Site Layout and Detailed Investigation for Lower Lucky Creek. This work includes site surveys and geotechnical investigations, design work, re-establishing data loggers, and the design and construction of a helipad. ▪ The site work funded in part by BCICEI and described in the <i>Summit Power workplan for the Advanced Site Layout and Detailed Investigation for Lower Lucky Creek</i> was completed in Q4. Revised design drawings and final reporting is nearing completion.

		 <p data-bbox="926 605 1339 634">New Helipad Constructed at Lucky Lake</p>
<p data-bbox="142 634 373 667">Secret Beach Marina</p>	<p data-bbox="424 634 814 902">Complete all required annual maintenance, as well as install additional lighting including one more navigation light. It is also necessary to meet with BC to negotiate the annual rental payment that will be made to BC for the marina's foreshore lease.</p>	<ul data-bbox="911 634 1961 740" style="list-style-type: none"> <li data-bbox="911 634 1961 740">• Underwater inspections on the marina and breakwater identified necessary maintenance and repair work. This work was completed in October including the pump out and repair of two sections of breakwater.  <p data-bbox="926 1198 1157 1227">Aerial photo of marina</p>

<p>Section 38 Subdivision Design</p>	<p>This project supports the long-term strategy to move some Toquaht’s major infrastructure out of the Tsunami Inundation Zone at Macoah as recommended by the 2021 KWL Climate Adaptation report. Some infrastructure will be relocated to higher ground on the property next to Macoah. This Scope of Work will complete the preliminary and detailed design for the roads and infrastructure that facilitate that move.</p>	<ul style="list-style-type: none"> ▪ The 2021 KWL Climate Adaptation report recommended a long-term strategy to move some of Toquaht’s infrastructure out of the Tsunami Inundation Zone at Macoah. To support eventual relocation, Toquaht could develop the higher-ground property directly north of the village, known as Section 38. ▪ In December, KWL drafted a Technical Memo to provide an update on the planning of managed retreat for Macoah to reduce the risk to the community from coastal flood hazards (coastal storm floods and Tsunamis). The long-term strategy to move some of Toquaht’s housing and infrastructure to Section 38 was again confirmed to be the best approach. ▪ The current project phase will complete the detailed design for the necessary roads and infrastructure. Urban Systems was engaged to complete the conceptual, preliminary, and detailed design, as well as all construction tender documents. ▪ Urban Systems is currently working on an overview plan for all three phases as well as Class D cost estimates for the construction of Phase 1, which is to include forty-nine residential lots. See draft of the overview plan below. Current plans include four commercial lots for Phase 2 and an additional thirty-seven residential lots and two commercial lots for Phase 3. ▪ Discussions continue with ISC to review options for financial support for the Phase 1 construction costs. The “Structural Mitigation” fund looks like a promising opportunity. ISC representatives attended a site visit on March 25 with the hope that we can confirm support for the Phase 1 construction budget. ▪ A Project Approval Request (PAR) for construction funding will be submitted to ISC in Q1. <div data-bbox="1094 1078 1688 1424" data-label="Image"> </div>
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		<ul style="list-style-type: none"> ▪ Proposed Section 38 Development (Phase 1 in Blue), Urban Systems, February 2025 (For Review Only)
<p>Macoah Water Reservoir</p>	<p>The objectives for the 24/25 fiscal year are to refine any operational issues. We have also submitted a new funding application to ISC to request support for the replacement of the Supervisory Control and Data Acquisition (SCADA) system in the water treatment plant.</p>	<ul style="list-style-type: none"> ▪ The new water reservoir (completed Dec 2023) supplies Macoah and surrounding TSL. This includes providing Macoah with the water pressure and volume required for proper firefighting capacity. ▪ A stream water flow monitor was installed at Macoah Creek to measure the flow of water. Water flowing over the dam will be monitored to predict long term supply availability. A biologist will also provide information on how much water is required to support fish navigating the creek. ▪ The construction and post construction activities are completed including old reservoir tank demolition, PLC (programmable logic controller) and SCADA (supervisory control and data acquisition) replacement, and installation of new chlorine injector pumps. ▪ An interim report submitted in January is now under review by ISC. ▪ Completion documents and record drawings are being completed.

			
<p>New Government Building</p>	<p>Complete any final revisions that Toquaht may request and then proceed to 100% final design. The second objective will be to pursue all funding opportunities that may be identified with the objective of starting construction early in the 24/25 fiscal year.</p>	<ul style="list-style-type: none"> ▪ The Government Building will support the functions of the Toquaht Nation legislative (Council) and executive branches of government, and house Toquaht’s administrative staff. The building will be constructed next to the kayak parking area at Secret Beach. ▪ The design features 15,000 sq ft split between two levels. Including offices, shared work areas, meeting rooms, reception desk and lobby, boardrooms, kitchens, washrooms, and file and equipment storage rooms. The lower floor features space for several offices which can be finished in the future as the government expands. ▪ Construction of the new Toquaht Government Building continues. Footings and walls for the east wing are complete. Great Room foundation forming and rebar installation are in progress, with a concrete pour scheduled for April 24. West wing footing and elevator excavation are underway. Backfilling and site access improvements are ongoing. The objective is to have the building to lock-up by the end of the 25/26 FY. The striking views that will be enjoyed from the future Great Room are already evident. ▪ The current objective is to have the roof on before Christmas. <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div data-bbox="842 1076 1413 1401">  </div> <div data-bbox="1451 1076 1965 1417">  </div> </div>	



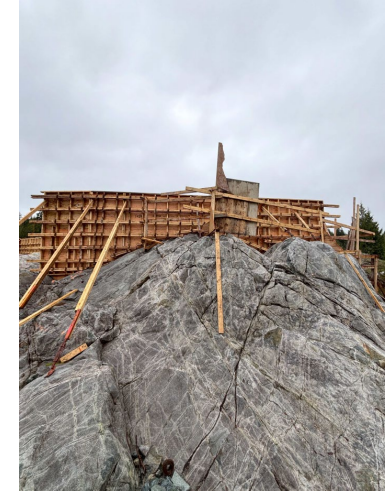
Government Building Progress, March 2025



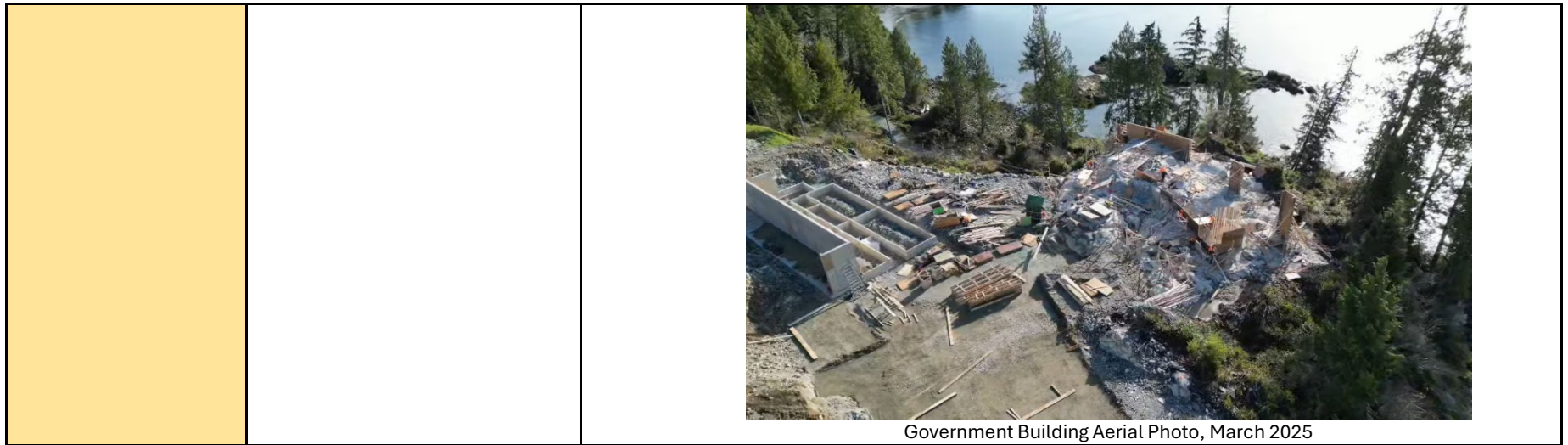
Government Building Progress, March 2025




Government Building Progress, March 2025


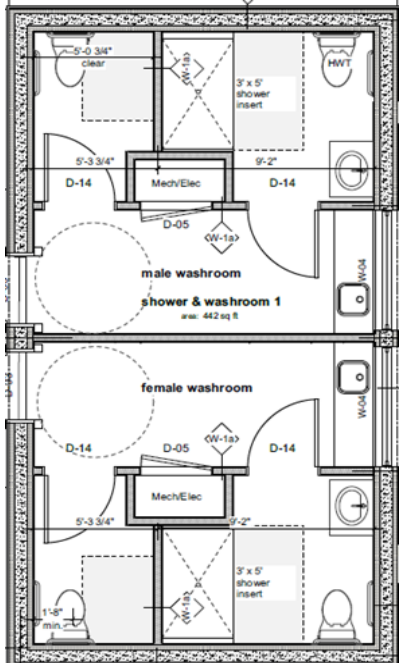





Government Building Progress, March 2025



Government Building Aerial Photo, March 2025

<p>Qiyuus Lodge Toquaht Community Guest House & Gathering Space; aka 12-Plex</p>	<p>The objectives of the 24/25 fiscal year are to complete building construction, parking lot, and landscaping. Complete interior design and other finishing work. This building is scheduled for completion in summer 2024.</p>	<ul style="list-style-type: none"> ▪ The Gathering House is a lodge style building with space to accommodate families returning to Toquaht Territory for short- or long-term stays. The Gathering House was given the name qiyuus which means <i>guest for a while</i>. ▪ Qiyuus is now complete and available for visiting Toquaht citizens and guests to enjoy. ▪ One of the studio units has been converted to a housekeeper and maintenance room. This room will include a commercial laundry unit and accommodation if housekeeping staff need to stay overnight. ▪ A landscape Architect was engaged to complete a landscape design for this building and all other buildings in the immediate area. Rough grading around the building was completed in August. The final landscaping will be completed next fiscal year. Some rough landscaping and drainage work was completed in Q4. ▪ Work is underway to design a shared outdoor kitchen facility for guests to enjoy. The outdoor kitchen will include a BBQ, sink, cabinets, and countertop. <div data-bbox="926 662 1671 1003" style="text-align: center;">  </div> <p style="text-align: center;">Qiyuus, August 2024</p>
<p>Public Works Yard</p>	<p>The objectives of the 24/25 fiscal year are to complete all construction and have the building ready for occupancy by September 2024.</p>	<ul style="list-style-type: none"> ▪ The facility includes a public works building, and the Toquaht Marine Stewardship Base. The building floorplan includes a one-story structure with a footprint of approximately 3,734 sqft. The building is located at the former sawmill site, below the old water reservoir. ▪ Final phases for the Public Works Yard include the installation of two additional garage doors and the backup generator, as well as the final parking lot grading and rough landscaping. ▪ This building will be completed in July.

		 <p data-bbox="856 711 1178 732">Public Works Yard, March 2025</p>	
<p data-bbox="142 786 365 873">Macoah Public Washroom (Shower House)</p>	<p data-bbox="436 792 814 911">The objectives of the 24/25 fiscal year are to complete the building construction and landscaping this fiscal year.</p>	<ul data-bbox="821 792 1528 1219" style="list-style-type: none"> ▪ The public washrooms and showers are being constructed between the Guest House and the ocean. The facility will offer four (4) bathroom stalls including two (2) with showers. The building will be constructed using Insulated Concrete Forms (ICF) which have been used successfully for other Toquaht projects including the 12-plex. ▪ Construction is progressing well. Stormwater, water, sanitary, and under-slab plumbing and electrical services are complete. Interior walls are 95% finished, and roofing is nearing completion. Cedar cladding, roof fascia, and HVAC rough-in are scheduled to begin shortly. ▪ This facility is on schedule to be completed in late spring of 2025. 	

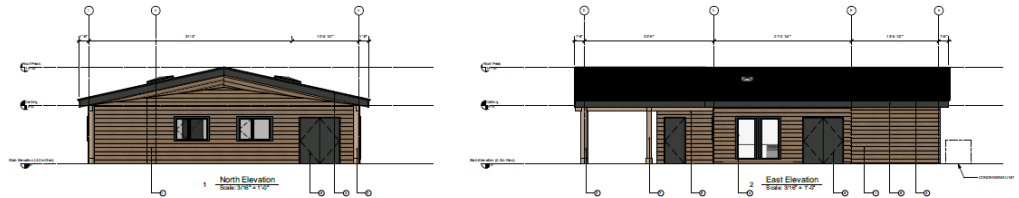
		 <p style="text-align: center;">Construction progress, March 2025</p>
<p>Macoah Playground and Outdoor Fitness Facility</p>	<p>The objectives of the 24/25 fiscal year are to complete site preparation, construct the timber frame cover for the outdoor fitness equipment, purchase and install all playground and fitness equipment, and complete landscaping, etc.</p>	<ul style="list-style-type: none"> ▪ The Macoah Playground and Exercise Facility was completed in late August. The playground features the Treetop play equipment including multiple slides, climbing apparatus, bridges, and play activities. Also included are a circular swing and bear-shaped spring rider. Equipment is rated for children 5-12 years old. ▪ The fitness facility includes an elliptical, cardio stepper, chest/back press, ab crunch/leg lift, squat press, and pullup/dip bars. Toquaht Red and Black were chosen for the colour scheme of the playground and fitness equipment. The playground also features lagoon blue and green accent colours. ▪ An accessible trail was also completed which leads from the playground to the beach. A split rail fence was constructed to further tie the playground and exercise facility together. ▪ The final report for the BCAHL Active Communities grant was submitted in January. This grant was received in support of the purchase and installation of the outdoor fitness equipment. ▪ In Q4, some additional drainage works was installed. <div style="display: flex; justify-content: space-around;"> <div data-bbox="856 1003 1354 1383">  <p style="text-align: center;">Completed Playground, August 31, 2024</p> </div> <div data-bbox="1360 1003 1864 1383">  <p style="text-align: center;">Completed Fitness Shelter, Aug 31, 2024</p> </div> </div>

<p>Secret Beach Playground and Outdoor Gym Equipment</p>	<p>The objectives of the 24/25 fiscal year are to complete site preparation, construct the timber frame cover for the outdoor fitness equipment, purchase and install all playground and fitness equipment, and complete landscaping, etc.</p>	<ul style="list-style-type: none"> ▪ The Secret Beach Playground and Fitness Facility was completed and opened to campers and marina guests prior to the Labour Day long weekend. ▪ The playground features an accessible Supernetplex Tower, Crab Trap multi-use adventure climber, a circular swing, accessible spinner, and a 50ft zipline. The fitness facility features a squat press, pullup/dip bars, ab crunch/leg lift, tai chi wheels, and assisted row/push up bars. Toquaht Red and Black were chosen for the colour scheme along with lagoon blue accents. ▪ The Destination Development Fund provided \$500,000 in support of this project. As required by the funding agreement, a progress report was submitted in January 2024, and the final report was submitted in March 2025 <div data-bbox="856 532 1398 878" data-label="Image"> </div> <p>Completed playground, Sept 2024</p>
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Food Security and Sovereignty Building (New Project)

The objective for the 24/25 fiscal year is to complete the design for the planned food processing and storage building at Macoah.

- Funding of \$94,475 was secured earlier this year from New Relationship Trust, through the Food Security and Sovereignty Grant, to complete the design of a food processing and storage building at Macoah.
- The purpose of the building is to enable safe and secure processing and storage of community-harvested foods from the Ocean and Toquaht lands and rivers. The building is planned to include a walk-in cooler and freezer, smoke house, fish cleaning station, and a backup generator (generator will also support the community building.). The planned location is on the South side of the Community Building.
- In early March, we had the opportunity to visit the recently constructed K'ómoks (Comox) First Nation food security building to learn from their experience in constructing and utilizing the facility. These shared lessons learned will be valuable as Toquaht continues to review and revise their own design.
- These lessons shared by K'ómoks have been incorporated into the final Toquaht design.





Food Security Architect Drawing, MHA, Apr, 2024



K'ómoks Food Security Building, Exterior



K'ómoks Food Security Building, Interior

<p>“Old” Toquaht Bay Campsite Remediation</p>	<p>Complete negotiations with BC regarding the “Forest Tenure Opportunities Agreement” (FTOA) and a “Remediation Agreement.” Complete construction of the storm water management system that was designed for the new sawmill area in the 22/23 fiscal year.</p>	<ul style="list-style-type: none"> ▪ Postscript: A meeting has been booked for May 12, 2025 with BC to talk about rebooting the working group
<p>Secret Beach Development</p>	<p>The underground services for Phase 1 are now substantially complete. The objectives of the 24/25 fiscal year are to complete Phase 1 hydro service (35 lots), construct Phase 2 (41 lots), and pave both Phases at the same time in spring 2025.</p>	<ul style="list-style-type: none"> ▪ Phase 1 On-site Infrastructure will service the new government building site, the kayak launch, and approximately thirty-four residential lots of the Secret Beach Development project. ▪ The underground services for Phase 1 are now complete. ▪ Phase 2 is currently under construction. The bulk cut and fill and site grading is now complete, and the installation of underground sewer, water, and hydro is nearing completion. ▪ The paving for Phases 1 and 2 is expected to begin after the Labour Day weekend in September 2025. ▪ In Phase 2, substantial underground utility work was completed in March. This includes over 290 meters of trenching, multiple conduit installations for hydro and telecom, and installation of watermains, valves, and twenty-five residential water service connections. Hydrant assemblies, sanitary sewer, and drainage infrastructure are also well advanced. <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  <p>Phase 2 bulk cut and fill in progress, Nov 2024</p> </div> <div style="text-align: center;">  <p>Phase 2 bulk cut and fill in progress, Nov 2024</p> </div> </div>



Phase 2 bulk cut and fill in progress, Dec 2024



Phase 2 bulk cut and fill in progress

FOOTBRIDGES



- Work continues for the final design and implementation of the trail extension from the Kayak Launch to the Marina and preparation for construction of the three footbridges. Detailed reviews of the footbridge designs are ongoing. Descriptions of the current location and design features include:
 - Salt Marsh Bridge: Will span a small, tidal-influenced salt marsh at the mid-section of the Secret Beach Trail and will offer uninterrupted views of the diverse and unique marshland flora and fauna while preserving the natural habitat. The aluminum truss bridge, with cedar timber plank decking and cedar railings, will incorporate cedar harvested and processed on Toquaht territories.
 - Campground Bridge: Will serve as a vital link between the future Secret Beach Developments lots and the Secret Beach Campground and Marina. The Campground Bridge will span a small inlet where Toquaht Creek meets Toquaht Bay. This multi-span aluminum truss bridge will feature a cedar timber plank deck and cedar railings, sourced and milled from Toquaht territories.
 - Government Bridge: Will be located at the face of a steep bedrock slope with the trail winding around the bedrock outcrop immediately below the future government building and span over a tidal section before continuing to the subdivision section of Secret Beach. The aluminum truss bridge will have a fiberglass grid deck for a higher grip surface and for better viewing of the ocean. The bridge will be a spectacular viewpoint of the Toquaht Bay and surrounding Broken Island group. Placards will be

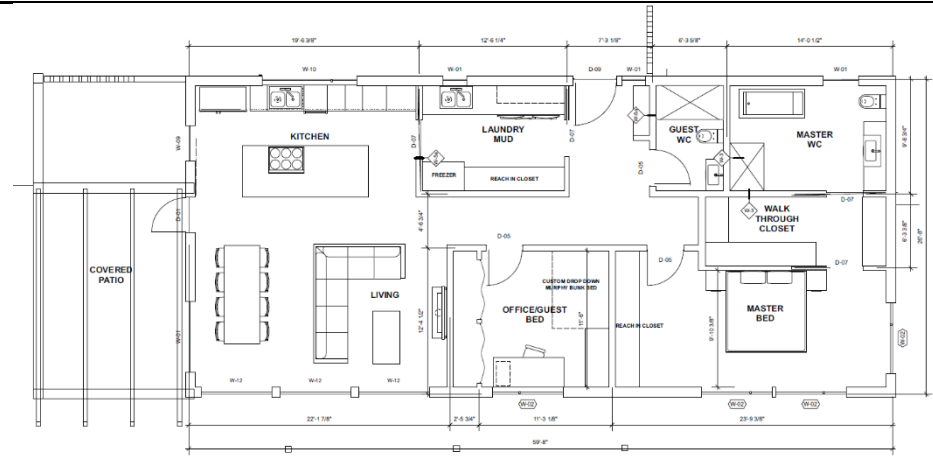
placed on the bridge describing the historical and cultural significance of Toquaht Bay and the Broken Islands.

- Revisions on the Structural Designs for the three footbridges were completed in October. Updates to the cost estimates to construct the bridges were also completed to account for recent increases in the cost of aluminum.
- ***Postscript: On April 9th, an application was submitted to the Active Transportation Fund – Housing, Infrastructure and Communities Canada to request funding in support of bridge construction.***



Secret Beach Phases 1 and 2 with Bridge Locations, S. McKittrick, October 2024

<p>Secret Beach Offsite Services</p>	<p>The objectives of the 24/25 fiscal year are to complete the engineering services required for the Construction Phase and Record Drawing, extend the sewer and water from the Secret Beach sani-dump to the marina (+/- 1 km), clear the BC Hydro Right-of-Way from the Secret Beach Marina to the Log Sort, and install the required BC Hydro underground crossings (5) across the Maggie Road. Additionally, a Biologist will complete a Construction Management Plan and conduct environmental monitoring during construction.</p>	<ul style="list-style-type: none"> ▪ The work to install the offsite sewer and water lines from Macoah to Secret Beach is now completed. The sanitary pump chamber construction is also completed. ▪ The work to install the new BC Hydro line from Macoah to Secret Beach continues. This section of the line is now energized. A design is now complete to extend the sewer and water service lines, down the Maggie Road, from the sani dump to the Marina. A design is also underway to extend the BC Hydro powerlines from the Marina to the Log Sort. ▪ In October, the tender to extend the sewer and water lines from Secret Beach to the Marina closed. That project was awarded to the low bid, Hazelwood Construction from Nanaimo. The installation of the watermain and sewer lines were completed in February. ▪ Hazelwood completed the sewer and water extensions to the marina entrance in February. ▪ The design is ready to eventually extend the sewer and water from the marina to the log sort. ▪ The BC Hydro extension to the log sort will be completed in the 25/26 fiscal year. <div style="display: flex; justify-content: space-around;">   </div> <div style="display: flex; justify-content: space-around;"> <p>Sewer main backfill, Dec 2024</p> <p>Sewer main installation, Dec 2024</p> </div>
<p>New Houses at Macoah</p>	<p>The objectives of the 24/25 fiscal year are to complete the engineering and design for the 4th house. Designs are now under review with construction anticipated this summer (2025).</p>	<ul style="list-style-type: none"> ▪ In December, MHA issued a preliminary design for the fourth house which has been named “Tye House”. MHA provided a revised design in March, but further review and revisions are ongoing. ▪ Site work is ongoing for the Tye House, with rock breaking and grading currently underway. The excavated area for the Tye lot may now be backfilled, and the wastewater tank for the site will be ordered soon. ▪ This building should be completed early in 2026.



Tye House Floor Plan, MHA, March 2025



Tye House Exterior Design, MHA, March 2025

Economic Development

This quarterly report describes activities and initiatives that the Economic Development department has been working on for the period described above. The TNG strategic plan for 2021-2024 has several priorities and objectives for the department, especially under the priority area “Grow the Economy” and as described in the Budget Act.

Goal:	Build Infrastructure	
Priority Area	Objectives	Q4 Progress
Economic Development Structure Review	<ul style="list-style-type: none"> ▪ Complete Economic Development structure review led by Ratcliff, and amend applicable legislation 	<ul style="list-style-type: none"> ▪ Results of the full review were delivered by B Lehmann, Ratcliff in Jan 2025. ▪ Economic Development Act will be amended, along with the Governance and Fiscal Agreement with Toquaht Nation corporations, and creation of a Business Development Act for review in next fiscal year
Resource Economic Development Officer Position	<ul style="list-style-type: none"> ▪ Hire EDO 	<ul style="list-style-type: none"> ▪ Existing job description is being updated and will include a grant writing component

Lands and Resources

The mandate of the Department of Lands, Public Works and Resources is to manage, administer and plan for Toquaht Nation Lands and Resources and our Public Works departments. We support sustainable development by balancing use and conservation of resources in the ɥaaɥuuli. The public works department operates and maintains the water and wastewater treatment facilities, manages solid waste and recycling, and maintains roads, culverts, rental housing, and our new community building, ɥuk^waaʔaɥiic hiʃimyitɥak.

Goal:	Plan and Manage Toquaht Assets	
Priority Area	Objectives	Q4 Progress
Operational	<ul style="list-style-type: none"> - Enhance human resources capacity. - Ensure employees are safe while on the job. 	<ul style="list-style-type: none"> ▪ Staff participate in bi-weekly safety meetings. ▪ Monthly MET meetings occurred to check gear, charge devices, talk about training and scenarios. ▪ Niamh O'Reilly hired on contract to assist with Marine Stewardship activities.
Lands Management & Administration	<ul style="list-style-type: none"> - Ensure Toquaht land designations are adequate for future economic development by updating the Official Community Plan. - Administer licenses, leases, and dispositions (include businesses). - Lands & Ec Dev land acquisition (NP). - Protect Toquaht cultural heritage sites (burial sites, etc.) by working with leadership and government to identify important areas. 	<ul style="list-style-type: none"> ▪ OCP work finished. ▪ Redd Fish Restoration (RFR) worked with Ali to develop a comprehensive plan for Toquaht Streams and Rivers. ▪ Salish Sea Initiative (marine stewardship program) Funds fully expended ▪ Parks Marine Stewardship final report submitted. ▪ Funding secured for projects through various sources such as CBT, Parks for abalone surveys, SRKW surveys. ▪ Cultural Sites Protection meetings have been attended, working to determine levels of protection available for cultural sites of significance. ▪ Working with YFN on options for protecting caves in Itattsoo Bay area. ▪ Additional projects identified, and funding applications submitted. ▪ Additional SSI funds fully spent before March 31/25 ▪ Two additional employees job descriptions created; job postings distributed

<p>Natural Resources Management</p>	<ul style="list-style-type: none"> ▪ Manage and promote harvesting and traditional use activities within the haahuuli ▪ Ensure Toquaht’s rights are represented and advocated for regarding the Me-Too clause. ▪ Manage and monitor wildlife (fisheries, wildlife, and migratory birds) within the Haahuuli. ▪ Implement Elk Memorandum of Understanding with Ucluelet Nation. ▪ Expand fish species harvesting and provide citizens with better access to traditional foods. ▪ Trade and Barter. ▪ Protect and monitor Toquaht lands and natural resources through sustainable environmental management and restoration activities within the Toquaht watershed. 	<ul style="list-style-type: none"> ▪ Spring salmon caught and processed was not delivered to citizen due to workload and weather. Will be sent to St. Jeans for canning. ▪ Talks with other nations regarding trade and barter opportunities such as trading salmon for elk, deer, are ongoing. ▪ We are planning a celebration with Ts’uubaa-asatx FN, YFN and Toquaht to celebrate elk translocation success and our continued partnership. We will be speaking with Chief Anne for her input on the cultural aspects of our celebration. ▪ Marine Steward Technician (MST) conducted patrols on TN Lands. Water monitoring equipment is checked during regular patrols. ▪ Elk camera traps placed in Lucky lake and Toquaht lake areas continue to be monitors during scheduled lands patrols. ▪ Marine Stewardship technician has been developing a list of monitoring projects that we can use to determine which projects take priority. Also collaborating with Director of Lands on funding opportunities and needs for monitoring Toquaht Lands and Waters. ▪ Monitoring of lands for illegal fishing or harvesting conducted ▪ Elk camera trap locations determined; cameras placed. ▪ Microtrolling for salmon monitoring training occurred. ▪ Herring monitoring project completed. ▪ Prawn contract drafted for TN Citizen, will occur in April. ▪ Halibut and Salmon fishers contacted, and contracts drafted. ▪ CMT studies completed for TN Forestry. ▪ Drone flight training is occurring for Lands staff.
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Assets Department

A new department which started on April 1, 2024. The goal of asset management is to support sustainable service delivery. Meaning services are provided in a way that is fiscally, environmentally, and socially responsible; adaptive to change; and does not compromise the ability of future generations to meet their own needs.

Asset Management is the continuous process of making informed capital and operational decisions about assets to deliver services in a way that considers current and future levels of service, manages risks and opportunities, and lifecycle costs to make the best use of the Nation’s resources.

Goal:	Plan and Manage Toquaht Assets	
Priority Area	Objectives	Q4 Progress
Operational	<ul style="list-style-type: none"> ▪ Staffing the new department. ▪ Maintain occupational health & safety for staff. ▪ Support staff with training opportunities ▪ Ensure employees are safe while on the job. ▪ Improve services to Macoah citizens ▪ Update Asset Management Plan ▪ Review/renew annual service contracts 	<ul style="list-style-type: none"> ▪ Complete hire of Asset Manager ▪ Landscaping staff hired to continue during winter season for brushing & clearing work in Macoah ▪ H&S consultant continues updating TNG Health & Safety Plan ▪ Staff participate in weekly safety meetings. ▪ New asset GIS tracking system identifying assets into programming continues ▪ Road grading, HVAC/furnace servicing, citizen mowing, and electrical contracts continues ▪ New backhoe delivery delayed due to attachment coupler re-order, investigate private training with VIU ▪ Budget presentation for 2025/26 fiscal year ▪ Submit fiscal year end invoices for payment ▪ Director takes SpendWise training ▪ Director participates in HR Policy updating ▪ Convert vehicles to fleet insurance ▪ Renew Recycle BC agreements and submit annual GHG report ▪ Continue working with FNESS on UBCM application for FireSmart Coordinator position and CWRP ▪ Present watershed report & concerns to Executive

<p>Public Works</p>	<ul style="list-style-type: none"> ▪ Provide a variety of services to people living on Toquaht lands including but not limited to hydro, roads, clean water, wastewater treatment, and connectivity and communications services. ▪ Ensure community infrastructure is maintained in good working condition 	<ul style="list-style-type: none"> ▪ Ongoing sampling of WWTP & WTP, ensuring samples are taken and submitted on a regular set schedule. ▪ Regular maintenance is performed on all TNG facilities. ▪ Regularly check mileage, condition, issues reported, book maintenance as required on trucks ▪ Macoah roads graded (service contract) ▪ Garbage is picked up weekly, recycling every two weeks ▪ Director of Assets participates in TNG multi-department team meetings ▪ WWTP replacement sensors installed ▪ Servicing of dump truck completed ▪ Sand tank clean-out completed, require additional sand ▪ Submit 2024 semi-annual report (SA2) for wastewater effluent flows ▪ Hydrant training planned for in April ▪ WWTP lagoon weir requires maintenance/replacement ▪ Sewer pump maintenance planning
<p>Health & Safety</p>	<ul style="list-style-type: none"> ▪ Maintain occupational health & safety for staff. ▪ Ensure employees are safe while on the job. 	<ul style="list-style-type: none"> ▪ Joint Health & Safety Committee met in January & February 2025 ▪ Updating of Health & Safety plan continues ▪ Fire Inspection at 1971 Peninsula completed

<p>Buildings/Housing</p>	<ul style="list-style-type: none"> ▪ Ensure Toquaht buildings are maintained & in good working condition ▪ Manage & maintain Toquaht’s rental housing units 	<ul style="list-style-type: none"> ▪ Contract in place to conduct quarterly inspections on HVAC/furnace units at Gathering Place, duplex units and new houses ADDED qiyuus Lodge to this contract ▪ Appointment of new housing committee members posted, complete vacancy fill of duplex unit ▪ Paint vacant duplex unit by contractor ▪ Clean used furnishing qiyuus ▪ Conclude CloudBeds training ▪ Qiyuus photo session of main bldg. and some rooms ▪ Final order from Chung Chun for headboards, sheets, and bedside tables waiting for delivery notice ▪ Order and pick-up dining room tables for qiyuus ▪ Renovation on house #110 started – replacement of siding, windows, deck, remove chimney by contractor ▪ Another contractor check on regalia room heat ▪ Director attends TNG new Govt Bldg. design meeting ▪ Receive quote to repaint Macoah sign on Maggie FSR, too high, potentially complete in-house with new staff ▪ New shower heads requested for installation at elder’s homes
<p>Emergency Management</p>	<ul style="list-style-type: none"> ▪ Provide Macoah citizens and residents with certainty of trained personnel for a variety of emergency situations (tsunami, earthquake, fire) 	<ul style="list-style-type: none"> ▪ Continued contract with HEPR for training with MET team. Monthly video 1-hour training sessions begin in March ▪ Tsunami sirens continue to conduct monthly test, contractor/consultant requested to investigate the campground sirens ▪ Approval received for additional funding from UBCM for EM supplies ▪ EOC computers updated monthly ▪ Work with FNESS on application for FireSmart Coordinator (UBCM funding) ▪ High Ground Hike planned for summer PA ▪ Interim Progress Report submitted for EMCR24257 re:IERFP (all funds spent)