



**TSAWWASSEN  
FIRST NATION  
FINAL AGREEMENT**

Implementation  
Report

2013-2014  
2014-2015

Information contained in this publication or product may be reproduced, in part or in whole, and by any means, for personal or public non-commercial purposes, without charge or further permission, unless otherwise specified. You are asked to:

- exercise due diligence in ensuring the accuracy of the materials reproduced;
- indicate both the complete title of the materials reproduced, as well as the author organizations;
- indicate that the reproduction is a copy of an official work that is jointly published by the governments of Canada, British Columbia, and Tsawwassen First Nation, and that the reproduction has not been produced in affiliation with, or with the endorsement of, these three governments.

Commercial reproduction and distribution is prohibited except with written permission from all of the following parties:

- the Government of Canada's copyright administrator, Public Works and Government Services of Canada (PWGSC) at: 613-996-6886 or [droitdauteur.copyright@tpsgc-pwgsc.gc.ca](mailto:droitdauteur.copyright@tpsgc-pwgsc.gc.ca);
- the Government of British Columbia, at [www.cio.gov.bc.ca/cio/intellectualproperty/index.page](http://www.cio.gov.bc.ca/cio/intellectualproperty/index.page);
- Tsawwassen First Nation at 604-943-2112 or [reception@tsawwassenfirstnation.com](mailto:reception@tsawwassenfirstnation.com).

For information regarding reproduction rights, please contact:

[CommunicationsPublications@canada.ca](mailto:CommunicationsPublications@canada.ca)  
[www.canada.ca/indigenous-northern-affairs](http://www.canada.ca/indigenous-northern-affairs)  
1-800-567-9604  
TTY only 1-866-553-0554  
QS-6318-200-EE-A1  
Catalogue: R31-18E  
ISSN: 1925-6027

© Her Majesty the Queen in Right of Canada, 2018.  
This publication is also available in French under the title: *Accord définitif de la Première Nation de Tsawwassen, rapport de mise en œuvre 2013-2014/2014-2015*  
© Minister of Indigenous Relations and Northern Affairs Canada, B.C. Ministry of Indigenous Relations and Reconciliation, and Tsawwassen First Nation, (2018). / Cette publication est aussi disponible en français sous le titre: *Première Nation de Tsawwassen Accord Définitif: rapport de mise en œuvre 2013/2014 et 2014/2015*.



TSAWWASSEN FIRST NATION  
s̓əwəθən məsteyəx™

Tsawwassen First Nation  
Tsawwassen, British Columbia  
[www.tsawwassenfirstnation.com](http://www.tsawwassenfirstnation.com)  
604-943-2112



the Province of British Columbia  
Victoria, British Columbia  
[www.gov.bc.ca/irr](http://www.gov.bc.ca/irr)



the Government of Canada  
Ottawa, Ontario  
[www.aandc-aadnc.gc.ca](http://www.aandc-aadnc.gc.ca)  
1-800-567-9604  
TTY only 1-866-553-0554

The Tsawwassen First Nation Final Agreement is British Columbia's first modern urban treaty and the first treaty completed under the British Columbia Treaty Commission. The governments of Canada, British Columbia, and Tsawwassen First Nation are partners in the Tsawwassen First Nation Final Agreement (the Treaty), which comprises a land claim and self-government agreement. The Treaty came into force on the Effective Date of April 3, 2009.

As required under the Final Agreement, the three responsible governments established a committee to provide a forum for the Parties to discuss and facilitate its implementation. This report summarizes the progress made in the fifth and sixth years of the Treaty, from April 1, 2013 to March 31, 2014, and from April 1, 2014 to March 31, 2015.

# Tsawwassen: Land Facing the Sea

## A PLACE

Since time immemorial, the Tsawwassen people have used and occupied a large coastal territory rich with fish, wildlife, and other natural resources. Tsawwassen traditional territory ranges across southern sections of what is now British Columbia—starting at the north end of Pitt Lake and following the Pitt River to the Fraser River and into the Strait of Georgia, as far east as New Westminster, south to the international border, and west to the southern Gulf Islands. Tsawwassen is a Hun'qum'i'num word that means "Land Facing the Sea." Tsawwassen First Nation's home and treaty lands are situated near Roberts Bank on the shore of the Salish Sea.

## A PEOPLE

The Tsawwassen people belong to the seafaring Coast Salish. Tsawwassen First Nation includes over 460 Members. Approximately half live on Tsawwassen Lands and the rest reside in British Columbia's Lower Mainland, Whatcom County (Washington), the interior of British Columbia, and elsewhere in North America. The community is young and growing, with 40 percent of Members under the age of 18. Tsawwassen people are proud of their heritage, cultural traditions, and reputation as a welcoming, close-knit community.

## A VISION

Tsawwassen First Nation (TFN) first established a strategic Vision Statement in 2008. During the previous reporting period, TFN set about updating and renewing that vision through an extensive conversation with the community. The result, which was adopted by the Tsawwassen Legislature during the spring of 2013, is a new Vision Statement that will act as a constant reminder of what TFN is striving to achieve.

**"Tsawwassen First Nation will be a successful and sustainable economy, and an ideal location to raise a family. As a community, we will feel safe on Tsawwassen Lands, we will be healthy, and we will have every opportunity to achieve our dreams. We will honour our culture and practice our language. Our Government will help us achieve our goals by communicating, being respectful, and taking full advantage of our Treaty powers."** – *TFN Vision Statement*



# Tsawwassen Lands

## TREATY LANDS

Located just 30 kilometres from both downtown Vancouver and the international border, adjacent to both the Tsawwassen Ferry Terminal and Port Metro Vancouver's Deltaport facility, Tsawwassen Lands are in an enviable position to take advantage of economic opportunities. As the Lower Mainland's population and economy continue to grow, Tsawwassen Members are able to realize benefits from the development of Tsawwassen Lands through the Treaty. At the same time, the Treaty equips Tsawwassen First Nation with the power to ensure that development proceeds in a manner that is both environmentally and culturally sustainable.

## LAND REGISTRY

For the sake of consistency with the surrounding system, TFN chose to register Tsawwassen Lands in the BC Land Title Office (LTO). The LTO is based on the Torrens system of land registry, which provides certainty and security of title to interest holders. Registration in the LTO improves TFN's system of land tenure, provides investor confidence, and assists TFN in managing its land affairs. Provincial legislation was amended to accommodate the registration of First Nations treaty lands and interests in the LTO, including the registration of TFN fee simple title, and to ensure the integrity of TFN's unique Aboriginal interest in and relationship to its land base.

## LANDS & MUNICIPAL SERVICES

The Tsawwassen First Nation Lands and Municipal Services Department develops and administers land use planning and regulation on Tsawwassen Lands. This includes assisting with registering land interests; implementing and enforcing land-related acts, regulations, and bylaws; issuing permits; and undertaking other municipal-like functions. TFN's Land Use Plan and Industrial Land Use Master Plan (available at [www.tsawwassenfirstnation.com](http://www.tsawwassenfirstnation.com)) help guide land use on Tsawwassen Lands.

### 2013-2014 >

TFN's Lands and Municipal Services:

- approved a retainer for Jordan Cook Associates and Matcon Civil Constructors Inc. contract to build the Haul Road for the Chevron Cardlock site;
- trained staff in a total of 19 courses;
- revised or implemented regulations (C3 Zone, C4 Zone, sign regulation, Development Permit Area Regulation, I1 Zoning amendment, Consolidated Fee Schedule amendment, two regulation error changes, and Building Regulation);
- completed housing planning seminar at Members Gathering;
- provided regular updates to the Environmental Committee;
- hired a Building Inspector;
- published a regular Lands update in the community newsletter to advise the community of construction on Tsawwassen Lands;
- continued invasive plant eradication program;
- made grading and upgrading repairs to Haul Road (culverts added to proper depth to match drainage plan);
- integrated Lands files into Terrain Resource Information Management System (TRIMS);
- brought Aquilini Phase 1A for housing development and industrial lands sports field/boulevard/mitigation under TFN's direct responsibility and management;
- hired two TFN Members as seasonal workers for summer maintenance;
- installed a pressure reduction valve for each TFN Member house;
- met with Tsatsu Shores Strata Council regarding Metro Vancouver water conversion;
- hired two TFN Members as part time janitors to maintain facilities;
- continued work to repair and maintain inventory of social housing;
- implemented Agricultural Plan long-term lease strategy (Request for Proposals [RFP] process completed and three 25-year leases negotiated);
- completed inventory on capital repairs and maintenance for rental homes (repairs made to electrical in rental homes);

- completed three barn structural assessments (inspection by qualified farm building inspectors);
- explored new lease arrangements with third parties based on TFN's Agricultural Plan.

**2014-2015 >**

TFN's Lands and Municipal Services:

- completed a draft scope of work and RFP for TFN Community Housing Area Plan;
- completed design drawings for Sports Field Development (Phase 1 work on schedule);
- reviewed six commercial building permits, 12 residential building permits, four industrial building permits, five development permits, and two demolition permits;
- received a grant from Translink toward a boardwalk project on Tsawwassen Lands;
- established benchmark sanitary sewer revenue and expenditures as basis for utility billing;
- initiated Metro Vancouver water billing and tracking;
- developed improved internal permit review process for soil permits and Haul Road maintenance;
- continued work to establish benchmark drainage revenue and expenditures as a basis for utility billing (developed plan to integrate sewer, water, and drainage into one program);
- completed RFP process and awarded contract to new garbage and recycling contractor.

**PROVISION OF LOCAL SERVICES**

TFN works with Canada, British Columbia, Metro Vancouver, and the Corporation of Delta to provide services on Tsawwassen Lands. This includes the provision of regional services, such as water and sewer, and local services, such as police, parks, and drainage. Some of these services are provided as a result of TFN's membership in Metro Vancouver, some are provided through a series of service contracts with the Corporation of Delta, and others are provided directly by TFN.

After the Effective Date, it was agreed that the Delta Police Department would deliver general duty policing service to the Tsawwassen First Nation. In addition, an enhanced police service agreement was entered into between Canada, British Columbia,

the Corporation of Delta, the Delta Police Board, and TFN. Under this agreement, one Delta police position provides a dedicated service to Tsawwassen First Nation, focusing on community policing and developing the relationship between the TFN community, the police department, and the wider community. This position is cost shared between British Columbia and Canada (48%-52%). During the reporting periods, British Columbia contributed \$75,468 (2013-2014) and \$74,740 (2014-2015).

**2014-2015 >**

A new general policing services agreement was negotiated and came into effect on April 1, 2014, when the previous agreement expired.

The enhanced police service agreement between Public Safety Canada, British Columbia, the Corporation of Delta, the Delta Police Board, and TFN was renewed on April 1, 2014.

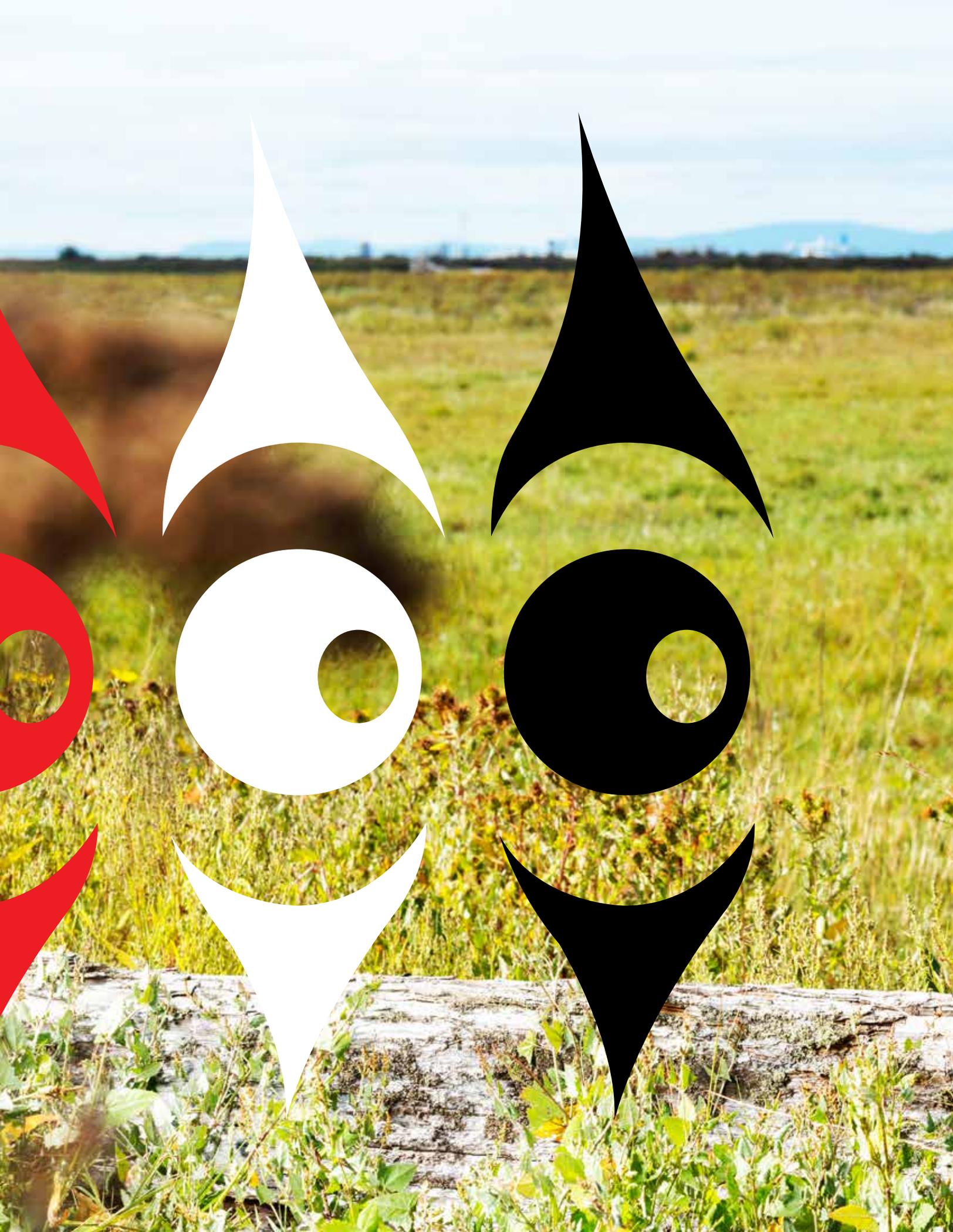
**DEVELOPMENT REVIEW & CONSULTATION**

The Treaty empowers TFN to regulate land development on Tsawwassen Lands. In collaboration with TFN, British Columbia manages a custom process for development applications with Tsawwassen Lands. The Treaty also requires Canada and British Columbia to consult TFN on any proposed federal or provincial projects, respectively, that occur within Tsawwassen traditional territory, or may affect residents of Tsawwassen Lands, or TFN Treaty rights. During the reporting periods, the Parties consulted on the following projects.

**2013-2014 >**

- The *Canadian Environmental Assessment Act* was amended in 2012. The federal Minister designated the Vancouver Airport Fuel Delivery project as one of the few screening-level environmental assessments that would be continued under the 1992 version of the Act. TFN sent a letter to the British Columbia Environmental Assessment Office (EAO) expressing concern that the review process did not reflect the intent of the Treaty. On December 12, 2013, British Columbia and Port Metro Vancouver completed a coordinated assessment for the project according to the *British Columbia Environmental Assessment Act* and *Canadian Environmental Assessment Act, 1992*. This was done in accordance with the Canada-British Columbia Agreement for Environmental Assessment Cooperation and the Canada Port Authority Environmental Assessment Regulations.







# Natural Resources

For countless generations, Tsawwassen people have respected and protected the gifts of the land and sea. Increasing development and urbanization, however, have impacted the natural environment in Tsawwassen First Nation's traditional territory. Through the Tsawwassen First Nation Final Agreement, TFN exercises its rights to this natural bounty and manages these resources cooperatively with federal and provincial regulatory agencies.

## TFN NATURAL RESOURCES DEPARTMENT

The Natural Resources Department of Tsawwassen Government administers the Treaty agreement between TFN, British Columbia, and Canada on catch limits for crab, salmon, eulachon, other fisheries, and aquatic plants. In concert with the Joint Fisheries Committee, the department organizes, monitors, and enforces TFN activities and regulations in relation to the harvest and conservation of fish, wildlife, migratory birds and plants; reviews development proposals from proponents and referred from other governments ("referrals"); and, where possible, negotiates Impact Benefit Agreements. In addition, the department:

- implements the Tsawwassen Fisheries Plan;
- manages departmental staff (catch monitors, enforcement officers, etc.);
- implements a fisheries program that complies with the terms and conditions of the Treaty and TFN's *Fisheries, Wildlife, Migratory Birds and Renewable Resources Act*;
- manages consultations for referrals relating to proposed projects on Tsawwassen Lands;
- compiles fisheries data and reports to the Department of Fisheries and Oceans (DFO) through the Joint Fisheries Committee;
- leads TFN participation in environmental assessments undertaken by other governments;
- has overall responsibility for archaeology and heritage.

## JOINT FISHERIES MANAGEMENT

For Tsawwassen First Nation, participation in the management of the fishery is vital for cultural as well as economic reasons. Subject to conservation measures, TFN encourages its Members to exercise their rights to fish, hunt, and gather. Under the Treaty, TFN issues licences that clearly show which Members have been designated by TFN to fish for the food, social, or ceremonial needs of the community. Designated Members must carry these licences when harvesting or transporting fish for domestic purposes. Designated fishing vessels must clearly display the TFN identification decal. This documentation helps fisheries regulatory staff of all Parties to respect the Tsawwassen Fishing Right.

Prior to the Treaty, TFN harvested under its Aboriginal right to fish. The Treaty provided greater certainty regarding defined fishing areas and allocations for certain species. For all five Pacific salmon species, the Treaty includes a commitment for the Parties to adjust for the differences between allocated amounts in the Treaty (calculated through formulas based on the annual Canadian Total Allowable Catch), and the actual catch amounts. These "underages" and "overages" are tracked from year to year. The Parties adjust TFN allocations each season to compensate and bring actual harvested amounts in line with the Treaty allocations.

Under the Treaty, final authority over fisheries remains with the relevant federal or provincial Minister. However, on the Effective Date, a Joint Fisheries Committee (JFC) was formed to facilitate cooperative assessment, planning, and management of the exercise of the Tsawwassen Fishing Right. The JFC consists of one representative each from Canada, British Columbia, and Tsawwassen First Nation. Additional individuals may participate in meetings to assist the designated representatives. The JFC meets a minimum of twice yearly: first, to review the Tsawwassen Annual Fishing Plan and, second, to conduct a post-season review of TFN's fisheries. The JFC also discusses other relevant matters associated with the implementation of the Treaty.

The Joint Technical (Fisheries) Committee (JTC) is a subcommittee of the JFC and deals with technical fisheries matters as directed by the JFC. Each Party designates one representative to the JTC.

Each year, or periodically for those fisheries matters managed by British Columbia, the Treaty obligates Canada to issue Harvest Documents for TFN to exercise its Fishing Right, guided by a Tsawwassen Annual Fishing Plan and recommendations of the JFC.

During the reporting periods, the following activities were undertaken.

**2013-2014 >**

- The Tsawwassen Fisheries Operational Guidelines (FOG) were updated and approved.
- The Joint Fisheries Committee met to review and approve the Tsawwassen Annual Fishing Plan and to conduct a post-season review of TFN's fisheries. The Joint Technical (Fisheries) Committee developed the Tsawwassen Annual Fishery Plan based on pre-season forecasts. It was negotiated that an underage for 125 Chinook from 2012 be carried over to the 2013 season. There were in-season amendments to the Annual Fishing Plan as the season progressed. Discussions about by-catch, monitoring, and enforcement, as well as other matters, continued.
- The First Nations Fishery Legacy Committee launched its inaugural project, the Surrey Bend Habitat Enhancement Project, which includes construction of new tidal sloughs and enhancement of existing channels to improve salmon and wildlife habitat.
- TFN participated in the Lower Fraser Fisheries Alliance, First Nations Fisheries Alliance, and Fraser River Aboriginal Fisheries Secretariat, and liaised with the Swinomish Tribe regarding the possibility of partnering on processing and marketing of fish.
- TFN undertook shallow seining for pink salmon; two teams were able to successfully harvest 16,041 of the allocation of 103,500. TFN fishers opted to shallow seine for chum and not to use the tangle-tooth method; TFN's chum allocation was transferred to communities located upriver.

**2014-2015 >**

- The Joint Fisheries Committee met to review and approve the Tsawwassen Annual Fishing Plan and to conduct a post-season review of TFN's fisheries.
- The Joint Technical (Fisheries) Committee met on three occasions and the Joint Enforcement Committee (JEC), a subcommittee of the JTC, met twice.
- Two Fishery Monitor training sessions were held by DFO staff at TFN's Natural Resources Office.
- Three Fisheries Management meetings were conducted.
- TFN staff attended nine Lower Fraser Fisheries Alliance (LFFA) meetings, one Eulachon Working Group Meeting, one three-day planning session with DFO/LFFA, one three-day conservation planning session, five Fisheries Forum Meetings, one meeting with the Musqueam First Nation, and one First Nations Fisheries Council Monitoring and Compliance workshop.

**Food, Social, & Ceremonial (FSC) Fishery**

During the reporting periods, Canada provided TFN with fishing opportunities to meet domestic needs, including species for which no predetermined catch limit was set (see FSC Fisheries chart). As provided for under the Treaty, DFO issued Harvest Documents to TFN that set out terms and conditions to fish for salmon, crab, eulachon, shrimp, and prawns for domestic needs. DFO did not issue a Harvest Document for TFN domestic harvest of ground fish (rockfish, lingcod, halibut, dogfish, and sole).

**FSC FISHERIES HARVEST SINCE EFFECTIVE DATE**

SPECIES	2009	2010	2011	2012	2013	2014
<b>SOCKEYE (FSC)</b>	1,132	15,226	9,995	6,649	5,120	14,878
<b>CHINOOK</b>	995	338	583	440	722	392
<b>PINK</b>	72	2	84	2	74	3
<b>COHO</b>	57	3	43	22	201	159
<b>CHUM</b>	1,320	2,019	2,414	2,577	2,574	3,495
<b>EULACHON</b>	49 LBS.	50 LBS.	39.3 LBS.	0	0	59.24 LBS.
<b>DUNGENESS CRAB</b>	24,712	21,588	20,327	24,441	42,439	41,563
<b>RED ROCK CRAB</b>	0	2	0	0	0	0

During the reporting periods, TFN was up to date on all catch reporting requirements. Details are available in the Tsawwassen Post-Season Fisheries Reports available on the TFN website: [www.tsawwassenfirstnation.com](http://www.tsawwassenfirstnation.com).

overage of 36%). There were no directed fisheries for coho, although 159 were harvested as by-catch (32% of the allocation).

**2013-2014 >**

- Traditional First Fish Ceremony was well attended.
- Crab, eulachon, Chinook, sockeye, pink, and chum validation occurred at various times during the year.
- A new FSC Crab Policy was put in place. A total of 1,961 crab were distributed for community events and to Members. This does not include the number of crab that fishers handed out to Members or contributed for other ceremonial events.
- FSC Fishery for 2013: Chinook (14 openings and 100% of the allocation), sockeye (two openings and 100% of the allocation), pink (no openings and 3% of the allocation—there was little interest in an FSC pink fishery), chum (two openings and 99.9% of the allocation), coho (44% was caught by TFN fishers and 58.8% was provided to TFN through DFO).

**2014-2015 >**

- Under the Community Fish allocation, 744 crab were distributed for events and celebrations, while 277 crab were distributed under General Community Distribution.
- Two openings were held for eulachon and just under 60 pounds were harvested and distributed to elders for the First Fish Ceremony. Eulachon has been designated as endangered by the national Committee on the Status of Endangered Wildlife in Canada (COSEWIC) and is only harvested under strict guidelines.
- FSC fishery for 2014: TFN fishers harvested 392 Chinook during 11 openings (61% of the allocation), 14,878 sockeye were harvested during four openings (98% of the allocation), and 3,495 chum were harvested during three openings (resulting in an

**Commercial Fishery**

On the Effective Date, the Parties entered into a 25-year Harvest Agreement, which sets out commercial allocations of Fraser River sockeye, chum, and pink salmon, as well as crab licence conditions in the lower Strait of Georgia and Boundary Bay. The agreement has requirements comparable to those governing general commercial fisheries.

**2013-2014 >**

- An Area H Commercial Crab License was purchased and leased in Area H until 2015, when it will be transferred to TFN’s local area.
- 2013 Commercial fishery: 66% of allocation for chum salmon was caught in the Tsawwassen Fishing Area while 34% of the allocation was transferred to other communities upriver; 15.5% of the allocation for pink salmon was caught in the Tsawwassen Fishing Area and 84.2% of the allocation was transferred to communities upriver.

**2014-2015 >**

- An Area G Commercial Crab Licence was purchased and leased to a TFN fisher.
- Five Commercial Salmon Licences were purchased and leased to TFN fishers.
- TFN had one Commercial chum fishery: 4,967 chum salmon were caught (66% of allocation). No transfers of allocation were made to other communities.
- TFN had seven Commercial sockeye fisheries: 74,277 sockeye (98% of in-season allocation) were caught. In addition, 576 Chinook and 15 chum were caught. No transfers of allocation were made to other communities.

**COMMERCIAL FISHERIES HARVEST SINCE EFFECTIVE DATE**

SPECIES	2009	2010	2011	2012	2013	2014
<b>SOCKEYE</b>	0	98,315	5,337	0	0	79,574
<b>CHUM</b>	3,416	0	2,243	11,397	5,934	4,967
<b>PINK</b>	0	0	45,098	0	16,082	0

## Fisheries Enforcement

On the Effective Date, Canada and TFN entered into an agreement to facilitate cooperation on enforcement of both federal and Tsawwassen laws for Tsawwassen domestic fisheries. While the agreement does not cover prosecution, it aims to clarify the activities of enforcement officers of both Parties. These activities include education, issuing warnings and tickets, using restorative justice, seizing gear and catch, collecting fines, and making arrests for fisheries offences.

### 2013-2014 >

Regular patrols in vehicles, vessels, and on dikes were undertaken. A total of 34 infractions were noted.

### 2014-2015 >

The following patrols were undertaken:

- 181 vehicular crab patrols;
- 23 vessel-based crab patrols;
- 28 vehicular salmon patrols;
- 42 vessel-based salmon patrols;
- two vessel-based eulachon patrols.

As a result of these patrols, the following enforcement activities were undertaken:

- 52 infractions noted;
- 48 verbal warnings given;
- six written warning tickets issued;
- eight Enforcement Orders issued.

## RESOURCE MANAGEMENT

As the need arises, TFN collaborates with Canada and British Columbia in the management of other fisheries, wildlife, migratory birds, renewable resources, and plants. TFN prepares harvesting plans, consults with appropriate federal or provincial agencies, and then seeks approval of these plans. TFN also works to ensure Members are able to safely exercise Treaty hunting rights within Tsawwassen Territory. Resource use by Tsawwassen Members continues to evolve as rights are now clarified under the Treaty.

### 2013-2014 >

British Columbia consulted with TFN prior to issuing seven marine plant harvesting licences to third parties in the Tsawwassen Territory, specifically Boundary Bay and the waters surrounding the southern Gulf Islands.

In addition, TFN:

- harvested stinging nettle for tea (qəxmin tea) on the foreshore marsh area on Tsawwassen Lands;
- developed a harvesting program for traditional resources to provide an opportunity for youth and elders to have an exchange of cultural knowledge;
- developed Hunting Regulations and submitted the draft to Executive Committee;
- held a PAL (Possession Acquisition Licence) firearms course on Tsawwassen Lands;
- had initial discussions with Parks Canada to explore opportunities for harvesting deer within Tsawwassen traditional territory, including Gulf Islands National Park Reserve.

### 2014-2015 >

British Columbia consulted with TFN prior to issuing seven marine plant harvesting licences to third parties in Tsawwassen Territory, specifically Boundary Bay and the waters surrounding the southern Gulf Islands.

In addition, TFN:

- undertook GPS work on qəxmin tea range and staked out areas for tea protection;
- continued to develop policy and regulations for conservation and protection of traditional and medicinal plants;
- worked to identify all species of interest (i.e. pheasants, ducks, geese);
- held a Feather Beading Workshop and Eagle Feather Workshop;
- collaborated with British Columbia's Conservation Officer Service in two joint enforcement patrols;
- conducted 52 hunter patrols on the dike and foreshore.





## NATIONAL PARKS

Parks Canada and TFN concluded negotiations on an agreement for cooperation in the planning and management of the Gulf Islands National Park Reserve (GINPR). Once signed, the agreement will take the place of consultation contemplated by Chapter 12, Clause 34 of the Treaty. The Parties produced a draft during the reporting periods.

### 2013-2014 >

- Through Parks Canada, in respect of the Gulf Islands National Park Reserve (GINPR), TFN exchanged information with and provided letters of support to the Cowichan Nation regarding their efforts to repatriate ancestral human remains in the possession of Simon Fraser University (SFU). TFN continues to cooperate with Vancouver Island First Nations on GINPR. The GINPR Technical Working Group met four times and provided commentary on the draft Management Plan.
- TFN met with the Tsawout First Nation respecting co-management and harvesting in the GINPR. TFN staff received communication from Parks Canada on GINPR harvesting.
- TFN continued to work to resolve any disputes or concerns regarding shared territories. The Cowichan Tribes raised issues respecting TFN's participation in GINPR. To address the issue, TFN sought to coordinate a meeting between Executive Council and representatives of the Penelakut First Nation. This issue is ongoing.
- TFN's English Bluff claim was developed with legal counsel and accepted for consideration by the Specific Claims Tribunal Canada.

## PROVINCIAL PARKS

The Treaty ensures Tsawwassen Members the right to gather plants for food, social, or ceremonial purposes in areas set out in Appendix M-2, according to an approved gathering plan issued by British Columbia. The Treaty stipulates that any gathering plan that includes provincial Crown land within Burns Bog be consistent with the Burns Bog Management Agreement. The Treaty also provides for the right of Tsawwassen Members to gather plants in Pinecone Burke Provincial Park and Golden Ears Provincial Park in accordance with an approved gathering plan. British Columbia and TFN collaborate on these gathering plans.

### 2013-2014 >

- TFN developed and implemented gathering plans for Burns Bog and South Arm Marshes. Through site visits, Members continued to develop a list of animals and plants that were previously harvested in Burns Bog.
- British Columbia completed a management plan for Golden Ears Park; this plan recognises Tsawwassen First Nation's right to harvest in the park under Treaty.

### 2014-2015 >

- TFN held workshops on harvesting qəxmin tea and bog tea, as well as "eagle beading."
- TFN produced a pamphlet on gathering sites at Golden Ears Provincial Park, Pinecone Burke Provincial Park, and Burns Bog. This draft was submitted for review to Council.

# Governance

The self-government provisions of the Treaty have transformed how Tsawwassen First Nation is governed. A Strategic Plan, and annual service plans and reports, help guide the evolution and management of Tsawwassen self-government. Under the Treaty, Tsawwassen First Nation has designed a government that ensures democracy, transparency, and accountability to Tsawwassen Members, and protections for Non-Members living on Tsawwassen Lands. Tsawwassen First Nation has the following governing bodies.

**Tsawwassen Legislature:** 12 elected Tsawwassen Members plus an elected Chief. The Legislature discusses and makes laws, and approves an annual budget. During the reporting periods, the Legislature passed the following legislation:

#### 2013-2014 >

- *Financial Administration Amendment Act;*
- *Education, Health & Social Development Amendment;*
- *Building Prosperity by Facilitating Land Development Act;*
- *Appropriations Act;*
- *Government Employees Amendment Act.*

#### 2014-2015 >

- *Representative Committees Act;*
- *Capturing our History Act;*
- *Government Organization Amendment Act;*
- *Appropriations Act;*
- *Recognition of the Squiql Act;*
- *Increasing the Size of the Legislature Act.*

As the Tsawwassen First Nation grows, so does its Legislature. Pursuant to section 5.8 of TFN's *Constitution Act*, once the population of Tsawwassen First Nation increases by 100 people, the size of the Legislature can increase by one. This change will come into effect after TFN's next general election.

Updated on a regular basis, a full list of Tsawwassen laws and regulations is available to the public on TFN's website, [www.tsawwassenfirstnation.com](http://www.tsawwassenfirstnation.com).

**Executive Council:** the Chief and the four Tsawwassen Members elected to the Tsawwassen Legislature with the highest number of votes. The Executive Council is the Tsawwassen Government body that establishes policy and strategic direction. Summaries of those meetings can be found in the Quarterly Issues of Council's Corner and the 2013-2014 and 2014-2015 TFN Annual Reports to Members.

**Advisory Council:** established under the Tsawwassen Constitution, this council has six Tsawwassen Members elected by all Tsawwassen Members present at the Annual General Meeting. The Advisory Council ensures that proposed laws, regulations, and other actions of government are considered by the Tsawwassen Membership before being passed or approved by the Legislature.

**Judicial Council:** a mix of Tsawwassen Members and Non-Members with significant legal and judicial experience. The Judicial Council hears challenges to Tsawwassen laws, resolves disputes between Members and elected officials, makes recommendations on sentencing of Members where requested by the courts, and performs other duties assigned by Executive Council.

**Consultation Committee:** a group of Non-Member leaseholders on Tsawwassen Lands. The committee is established by the Executive Council to consult on issues that significantly and directly affect leaseholder interests, such as regulatory structures and economic development plans.

**Property Tax Authority:** a committee of Executive Council Members and Non-Member ratepayers, responsible for approving tax rates and expenditures in respect of residential property taxes.

## TSAWWASSEN GOVERNMENT SERVICES

The Treaty revolutionized the structure of Tsawwassen Government. New governing bodies were created under the Tsawwassen Constitution. Instead of operating under the *Indian Act*, TFN rearranged its financial structure to ensure accountability to Tsawwassen Members for revenue and spending decisions made by the elected Tsawwassen Government. A new Tsawwassen Government Services Department was created to ensure Tsawwassen Government applies treaty provisions and meets obligations, support the day-to-day operations of Tsawwassen Government,

liaise with other levels of government and First Nations organizations, and keep Tsawwassen Members and the general public informed about Tsawwassen Government activities.

In addition to the treaty activities previously noted, during the reporting periods Tsawwassen Government:

- consulted Members on a number of implementation issues, regulatory and policy changes, and land development proposals;
- held two Annual General Meetings;
- reviewed committee and board agendas for Metro Vancouver and Translink, providing comments and policy advice;
- delivered the TFN Annual Report to Members for 2013-2014 and 2014-2015.

## **ENFORCEMENT OF TFN LAWS & REGULATIONS**

Under the Treaty, TFN has the power to provide for the enforcement of TFN laws and regulations. During the reporting periods, the following activities were undertaken.

### **2013-2014 >**

- An enforcement officer prepared a vehicle and supplies to begin enforcement patrols on Tsawwassen Lands. Patrols now occur regularly with a focus on illegal dumping, speeding, and animal control.
- Planning meetings on a community safety strategy were held with Delta Police and a new liaison officer was appointed. A high-level training framework was put in place for Delta Police on the TFN Community Safety Strategy.
- An enforcement guide was prepared, published, and distributed. This guide included information for leaseholders and other Non-Members to inform all residents about common infractions.
- "Compliance Corner" was established in TFN's community newsletter to keep Members informed on enforcement issues.

### **2014-2015 >**

- Ongoing enforcement activities continued, with focus on areas of high concern.
- The regular presence of enforcement patrols is having a positive impact. While a number of tickets were issued and fines collected for mostly land-based infractions, TFN measures success by the peaceful resolution of problems.
- A digital sign for speed monitoring was purchased and installed on Tsawwassen Drive.

## RISK MANAGEMENT

In order to minimize strategic risk, TFN works to ensure that appropriate due diligence is undertaken in advance of making decisions—especially decisions involving land development. Strong legal and research analysis on major decisions is a general aspect of this category of risk management. During the reporting periods, TFN developed a framework to track, plan for, and manage risk in the following areas of governance:

- Strategic;
- Investment and Borrowing;
- Legislative and Regulatory;
- Operational;
- Reputation.

## COMMUNICATION & CONSULTATION

TFN develops and delivers timely government and community information that reaches Members and the wider world using both traditional and electronic media. Annual Service Plans and Annual Reports are mailed out to each Member on a timely basis. TFN Members also host and speak with other First Nations, governments, and interested groups to share TFN's treaty and implementation experiences.

### 2013-2014 >

- A mock-up for a new government website was nearly complete. Staff attended two seminars on using Wordpress to develop internal website design capacity.
- TFN's Facebook page continues to be active and successful. Key meetings and news updates are posted to the page.
- Tsawwassen Government members and staff were invited to speaking engagements at Delta Secondary School, Douglas College, SFU, North Delta Senior Secondary School, Southpointe Academy, and the British Columbia Treaty Commission. Government members supported a TFN Education Department event, gave a presentation to a PROBUS (Professional Business) club, and travelled to K'ómoks to share treaty experiences.
- TFN hosted and shared information with the Tla'amin First Nation, Gwitch'in Tribal Council, Kwanlin Dun First Nation, Teslin Tlingit Council, and K'ómoks First Nation. TFN also hosted students from New Zealand.
- TFN participated in consultations and initiatives on BC Spill Response and Preparedness, and planning initiatives with Parks Canada and Port Metro Vancouver.

### 2014-2015 >

- Final website design was approved and the new website was launched.
- TFN hosted visitors from the following First Nations: Deline, Carcross/Tagish, Tla'amin, K'ómoks, and In-SHUCK-ch.
- TFN Members traveled to Tla'amin to celebrate the signing of the Tla'amin Final Agreement.







# Programs & Services

The Treaty enables Tsawwassen Government to assume responsibility for delivering agreed-upon government programs and services previously provided by Canada or British Columbia. At the same time, Tsawwassen First Nation remains eligible for government programs and services for which it has not assumed responsibility through the Fiscal Financing Agreement (FFA). Tsawwassen Members, the Tsawwassen Government, or Tsawwassen Public Institutions on behalf of Tsawwassen Members may apply for funding from such programs, subject to program eligibility criteria. In some instances, TFN has broadened programs or eligibility beyond the basic requirements in the FFA.

## HEALTH & SOCIAL SERVICES

TFN's Health and Social Services Department, with the assistance of British Columbia through the Fraser Health Authority, works to support the health and well-being of Tsawwassen Members. In pursuit of this goal, the department delivers the following programs and services:

- Community Health Program (offering prenatal, drug, and alcohol counseling);
- Adult Care Program (assisting Members with functional limitations to maintain their independence);
- Home Care Services (providing nursing and in-home care attendants);
- Elders Program (providing social and recreational activities).

To help strengthen and support Tsawwassen families, TFN provides the Family Empowerment program, which offers:

- counseling services to families with a goal of reducing the number of contacts between British Columbia's Ministry of Children and Family Development and Tsawwassen children;
- drug and alcohol prevention services, one-to-one parenting mentoring services, group activities for youth, and family violence prevention services;
- Aboriginal Family Resources on the Go (AFROG), a mobile family services program (\$134,352 annual funding by British Columbia);

- the Family Support program, which provides assistance to children who are in care of the provincial government and their families.

TFN provides social assistance to TFN Members and Aboriginal people living on Tsawwassen Lands. On the Effective Date, the provision of service by TFN to non-Aboriginals ceased. Non-Aboriginals living on Tsawwassen Lands now access social assistance from provincial offices.

Social assistance program components cover basic needs, guardian financial assistance, shelter, and National Child Benefit reinvestment. Funding for social assistance is provided through the federal block funding negotiated under the Treaty. The new funding model and the transfer of jurisdiction from Canada to TFN provide increased flexibility in the use of this funding. At the provincial level, British Columbia's Ministry of Social Development and Social Innovation staff have built a positive relationship with TFN's Health and Social Services Department, and provide TFN with updates on provincial policy.

The TFN Health and Social Services Department is also responsible for the Cultural Purposes Fund. This fund is used to advance the Hun'qum'í'num language, Tsawwassen history, traditions, symbols, storytelling, song, and dance, and to help Members engage in other practices of Tsawwassen culture.

In addition to the above, TFN Health and Social Services Department undertook the following activities during the reporting periods.

### 2013-2014 >

- Mammography and diabetes clinics were held on Tsawwassen Lands.
- A well-attended Health Fair was held, providing information on health benefits and programs, as well as offering assistance to Members navigating the health care system.
- Elders continued to participate on a regular basis in the luncheon program, monthly outings to restaurants and cultural events, hosting elders from other First Nations (and a Maori Tribe from New Zealand), Elders Christmas Dinner, and the Native Education College's Elders Day.

### 2014-2015 >

- Mammography, diabetes, and vision clinics were held on Tsawwassen Lands.

- A flu clinic and several immunization clinics were held on Tsawwassen Lands (in partnership with Fraser Health Authority Public Health).
- A Chronic Pain Workshop was held on Tsawwassen Lands.
- Two Health Fairs were held. These included onsite testing for respiratory issues, blood-borne pathogens, blood pressure, and blood sugar.

## SOCIAL HOUSING

TFN maintains and operates a Social Housing program on Tsawwassen Lands that provides low-cost housing, rent-to-own, and rental housing options to Members. The goal of the program is to manage 20 TFN-owned social housing units and to ensure that these homes are safe and comfortable places in which to live.

### 2013-2014 >

Through its Social Housing program, TFN:

- managed rental agreements and properties in accordance with laws, policies, and procedures;
- worked with Members in arrears to work out payment plans;
- worked to replenish the reserve fund in order to support maintenance of housing stock.

### 2014-2015 >

British Columbia provided two notices to TFN regarding the potential transfer of provincially-owned land to local non-profit housing societies: one notice was regarding the Non-Profit Asset Transfer (NPAT) Program, the other was to inform TFN that a housing facility close to Tsawwassen Lands was being considered for the program.

## CHILD & FAMILY SERVICES

On the Effective Date, Tsawwassen Government passed the *Tsawwassen Child and Families Act*, which delegated all protective duties regarding children and families to British Columbia. British Columbia and TFN continued to work on the Ministry of Children and Family Development/TFN operational protocol.

During the reporting periods, TFN and British Columbia also worked together to:

- provide parenting support (counseling and parental guidance);

- provide supported visitation for children in care with their families;
- expose children in care to TFN language and culture;
- provide advocacy and representation at apprehensions, court hearings, etc.

## EDUCATION & SKILLS DEVELOPMENT

TFN's Education and Skills Development Department delivers the following programs and services:

- Smuyuw'wa' Lelum Early Childhood Development Centre (infant/toddler program, preschool, and group daycare program);
- support programs for K-12 education;
- administration of a Local Education Agreement for the delivery of K-12 education by Delta School District;
- post-secondary funding for Tsawwassen Members;
- HeadStart (outreach services to parents with children aged 0-6);
- Youth Program (offering outings such as fieldtrips, activities which encourage sportsmanship and teamwork, computer access for educational purposes, and counseling).

### 2013-2014 >

Seven Members were enrolled in early childhood programs: 35 students were enrolled in kindergarten, primary, and secondary programs; and ten were enrolled in post-secondary programs. TFN's Education and Skills Development Department:

- provided Instructional Support Services (92 students received \$200 each for school supplies and fees), other school fees for grade six and seven students, and monthly school allowance for 40 children;
- provided Child and Youth Grants to 92 children (\$150 per student);
- accepted 11 students for Post-Secondary Education funding.

### 2014-2015 >

Seven Members were enrolled in early childhood programs: 35 students were enrolled in kindergarten, primary, and secondary programs; and ten were enrolled in post-secondary programs. TFN's Education and Skills Development Department:

- provided tuition (\$8,750 per student, plus transportation costs) for 38 TFN students on Tsawwassen Lands attending school in the Delta School District;
- provided 94 TFN students \$200 each towards school supplies and fees through Instructional Support Services;
- provided five Grade 12 graduates \$500 each;
- provided student allowances to eligible Tsawwassen Students (Members resident on Tsawwassen Lands and attending high school);
- provided Child and Youth Grants to 43 students (\$150 per student);
- approved 14 students for Post-Secondary Education Support Program.

## LANGUAGE & CULTURE

TFN offers cultural programming to encourage use of the Hun'qum'i'num language, cultural transfer opportunities, and traditional knowledge sharing. In addition, a Standing Committee on Language and Culture encourages, monitors, and supports Tsawwassen Government's efforts to make its systems culturally relevant.

### 2013-2014 >

As a part of its cultural programming, TFN:

- facilitated a Hun'qum'i'num language and culture program with children and youth;
- held Hun'qum'i'num vocabulary workshops;
- held themed vocabulary stories, cultural workshops, including the First Fish Ceremony, salmon canning workshop, and eagle feather preparation workshop;
- held a cultural family retreat.

### 2014-2015 >

As a part of its cultural programming, TFN:

- facilitated a Hun'qum'i'num language and culture program with children and youth;
- recorded four TFN legends (with the help of an elder) and are working on transcription and translation for eventual publication;

- produced a Tsawwassen First Nation Cultural Kit, which includes children's books, colouring books, smudging kit, drum making/wool weaving kit, art supplies, puzzles, puppets, felt stories, as well as a user's guide (funded through a grant from British Columbia's Ministry of Children and Family Development);
- distributed Tsawwassen First Nation Cultural Kits to TFN families and AFROG families with children six and under;
- developed a Language Nest program for preschoolers;
- organized a stinging nettle harvest as well as a visit to Burns Bog;
- brought Members to the University of British Columbia Research Forest for cedar stripping;
- organized TFN's annual berry picking event at Emma Lea Farms;
- organized and participated in Canoe Journey meetings and practices as well as Canoe Journey fundraisers (seven Members participated in the journey);
- participated in the Ladner May Days parade with the Canoe Team on the Tsawwassen Eagle Spirit Canoe;
- attended the 2014 Pulling Together Canoe Journey;
- continued recording the language so Members can access and learn the language online;
- collaborated with SFU to find ways to restore the language and culture;
- worked with a Delta Police Liaison Officer on organizing the annual family retreat.

## PUBLIC WORKS

Upon achieving self-government, TFN chose local government processes similar to a municipal government. These functions include land use planning, public works and infrastructure, environmental management, and economic development.

TFN's Public Works, Water and Sewer, and Facilities Department is responsible for ensuring the community is a safe, clean, and hospitable place to live, and that it has appropriate and reliable infrastructure in place. The main focus of the department is:

- public safety, road maintenance, street lighting, snow removal, garbage collection, and recycling;

- grounds and lawn maintenance, including drainage ditches, fire hydrants, vehicles and other equipment;
- community and staff event set-up, clean-up, and security;
- maintaining a safe and clean water supply and operation of the sewage treatment plant;
- repair, maintenance, and inspection of TFN public buildings to ensure TFN's capital assets are protected;
- maintenance of social housing and other TFN-owned buildings.

### 2013-2014 >

British Columbia, responsible for administering the *Dike Maintenance Act*, received and responded to applications from TFN's Public Works Department for work on or around dikes under their jurisdiction. The following projects were approved:

- Tsawwassen Sea Dike Right of Way (Utility Tie-Ins);
- Tsawwassen Sea Dike Right of Way (Gas Line Installation);
- Tsawwassen Dike and Breakwater Dike (Geotechnical Investigations by Drilling).

### 2014-2015 >

TFN renovated the Elders' Centre deck, the church, administration office, and Longhouse mask room. The Elders' Centre was converted to natural gas and air quality studies were undertaken in offices and social areas.

## INFRASTRUCTURE

TFN has identified the need for significant infrastructure upgrades in order to service economic growth and achieve self-sufficiency. A legacy of underinvestment, and the relatively rural nature of TFN's Treaty Settlement Lands, have resulted in a significant infrastructure deficit. If TFN's vision of generating revenue through land development is to be achieved, this deficit must be addressed.

TFN has worked to keep British Columbia and Canada informed about the infrastructure required to service both the industrial and commercial development projects. TFN's infrastructure needs include the provision of road, water, and sewer services sufficient to accommodate a growing, thriving community.

British Columbia is supportive of the TFN Commercial Lands Development Project, and Ministry of Transportation and Infrastructure staff continue to work with TFN and the developer as the project progresses.

### 2013-2014 >

- British Columbia continued working with TFN to facilitate the development of Tsawwassen Lands along Highway 17.
- British Columbia issued a registration to TFN under the Municipal Wastewater Regulation for a new wastewater treatment plant to discharge treated effluent that meets the reclaimed water requirement. The reclaimed water will be used to augment and enhance vegetation and waterfowl habitat for a constructed wetland.

### 2014-2015 >

In addition to the dike-related public works mentioned above, British Columbia approved the following:

- geotechnical investigation along the existing Tsawwassen First Nation Sea Dike for a new pump station;
- installation of two municipal water service, one sewer service and two gas service connections within the Tsawwassen Sea Dike Right of Way;
- installation of a sewage treatment discharge pipe across the TFN Dikes in the vicinity of 41B Street;
- construction of the TFN Industrial Lands Drainage Pump Station and associated works, which are located within the Tsawwassen First Nation Sea Dike;
- installation of streetlights on Tsawwassen Drive, which is the TFN Sea Dike.







# Finance

Through the Tsawwassen First Nation Final Agreement, Canada, British Columbia, and Tsawwassen First Nation have established an ongoing government-to-government relationship. The Parties report that Tsawwassen Government was managed in a financially responsible manner during its fifth and sixth years of post-treaty operation.

## FINANCE & ADMINISTRATION

TFN's Finance Department provides the following services:

- budgeting (annual and three-year budgets) in connection with other departments and the Finance and Audit Committee;
- annual audit of TFN financial statements;
- accounts payable and payroll;
- contract administration;
- collection of revenues;
- tax administration;
- maintenance and enforcement of the *Financial Administration Act* and regulations, financial policy, and procedures;
- ensuring TFN's staff are supported with technology, meeting and office space, reception support, and other office requirements necessary for an efficient administration.

During the reporting periods, TFN managed the nation's financial accounts in accordance with its legal standards and obligations, and achieved an unqualified audit for both fiscal years. All legal standards and obligations were met. The Finance and Audit Committee met quarterly to ensure that operations maintained alignment with budgets.

## CAPITAL TRANSFER & FISCAL RELATIONS

Canada and TFN are obliged to make various one-time and ongoing scheduled payments to each other as Treaty settlement costs. These include a capital transfer from Canada to TFN, and negotiation loan repayments from TFN to Canada. The Treaty provides for TFN a capital transfer of \$13.9 million, less outstanding loans of \$5.6 million taken to negotiate the Treaty. The capital transfer and negotiation loan repayments are paid in ten annual installments that started on the Effective Date. During the reporting periods, the fifth\* and sixth installments of both the capital transfer payments and negotiation loan repayments were paid on time.

\*The previous report incorrectly stated that the "fifth" installment had been paid. It should have read "fourth."

## FISCAL FINANCING AGREEMENT

The Treaty requires the Parties to negotiate, and attempt to reach agreement on, a Fiscal Financing Agreement (FFA) describing the financial relationship among the Parties. The FFA sets out funding amounts from Canada and British Columbia to TFN for supporting agreed-upon government programs and services, and for supporting Treaty implementation activities. The original FFA expired on March 31, 2015. The Parties are working collaboratively on renegotiations. The original FFA has entered a two-year extension period set to expire on March 31, 2017.

Under the FFA, Canada contributes approximately \$2.8 million each year for federally-supported government programs and services including education, social development, health, and physical works. The payment is made annually on April 1, and is approximately the same level of funding as provided to TFN pre-treaty under the *Indian Act*. However, post-treaty, TFN has budgetary discretion on how to spend the funds, and reporting requirements to Canada have been reduced to a minimum. TFN provides statistical information to ensure there are no data gaps in the records of federal and provincial agencies that generally administer government programs and services outside of Tsawwassen Lands. In addition, TFN is accountable to its Members and produces comprehensive annual financial reports.

Under the FFA, British Columbia pays \$100,000 annually for the provision of a Local Government Programs and Services Liaison Officer. All federal and provincial transfers were completed on time.

## OWN SOURCE REVENUE AGREEMENT

On the Effective Date, the Parties entered into a 20-year Own Source Revenue Agreement (OSRA), which calculates the amount by which Canada reduces its contribution for the agreed-upon programs and services in the FFA in favour of TFN revenues. As part of the transition to self-government, Canada and British Columbia agreed that TFN's contribution for the first five years would be zero, after which contributions would increase over a defined period. The contribution level following the first five years will be considered by the Parties.

## TAXATION

The Treaty provides for the Parties, either together or separately, to negotiate on Tsawwassen Government taxation powers. During the reporting periods, exploratory discussions continued between Canada and TFN on potential arrangements for a First Nation Goods and Services Tax.

The Treaty stipulates that the Parties enter into a Tax Treatment Agreement, which sets out a number of technical tax treatment rules and is given force and effect under federal and provincial settlement legislation. On Effective Date, the Parties entered into a Tax Treatment Agreement for a term of at least 15 years. During the reporting periods, tripartite work continued on updates to the agreement to reflect changes in federal and provincial tax legislation, culminating in the conclusion of the Tsawwassen First Nation Tax Treatment Amendment Agreement in April, 2014.

*Indian Act* tax exemptions continued to be available for Tsawwassen Members through transitional measures in the Treaty. Transitional exemption measures with respect to transaction taxes expire on May 1, 2017, and transitional exemption measures with respect to all other taxes expire on January 1, 2022. Finance Canada also continued its consideration of TFN's earlier proposal for measures to address the impact of the end of the *Indian Act* tax exemption on payments to status Indian members under the Tsawwassen Government pension plan.

Tsawwassen Government collects property taxes from taxable occupiers on Tsawwassen Lands. These taxes go towards the provision of local government services, including policing, fire protection services, dike maintenance, and animal control. During the reporting periods, when Members were exempt from property taxation, Tsawwassen property tax rates for taxable occupiers were tied to Delta's rates.

## PROPERTY TAX AUTHORITY

A body established under the *Tsawwassen First Nation Property Taxation Act*, TFN's Property Tax Authority is comprised of members of Executive Council and Non-Member ratepayers, and is responsible for approving the tax rates and expenditures in respect of residential property taxation in every tax year. It is also responsible for approving residential exemptions and grants.

During the reporting periods, TFN's Property Tax Authority met as required by legislation, and reviewed and approved the mill rates for both fiscal years.

# Tsawwassen First Nation Audit Information

For the Years Ended March 31, 2014  
and March 31, 2015

## OPERATIONAL BUDGETS

Each year, the Tsawwassen Legislature provides each of the individual departments of Tsawwassen Government with the authority to spend resources on approved programs and services. During the reporting periods (April 1, 2013 – March 31, 2014 and April 1, 2014 – March 31, 2015), Tsawwassen staff were successful in managing the delivery of programs and services within their approved budgets.

## CAPITAL BUDGETS

TFN planned a number of capital expenditures during the reporting periods. Many of the items were from the 2008-2013 Strategic Plan and others were steps towards the vision set out in TFN's Land Use Plan (2009). Other initiatives were based on offsite works to support development projects, including increased road, water, sewer, and drainage networks. Developers are required to pay all on- and off-site costs associated with the growth of the community. Projects not related to development remain TFN's financial responsibility.

When considering capital expenditures, TFN considers not only the immediate community benefit, but also that these expenditures are, in many cases, a necessary step towards achieving the community vision set out in the Land Use Plan. The Treaty provided TFN with an asset base, but for a variety of reasons, that base lacked the necessary physical infrastructure to support both Member-driven and TFN-driven development.

### 2013-2014 >

The following projects either began or were underway during the reporting period:

- planning initiatives (Sustainability Plan, Community Housing Area Plan, South Area Neighbourhood Plan, Maintenance Management Plan, and Sewage Plant Plans);
- community facilities upgrades (design work for a new sports field reached 50% completion);

- social housing repair (a budget amendment allowed for critical repairs to TFN social housing stock);
- transportation improvements (Development Works Agreement signed for transportation infrastructure);
- sanitary sewage upgrades (the construction of a wastewater treatment plant was under contract, a surcharge was in place, and a design brief was submitted to TFN for review).

### 2014-2015 >

The following projects either began or were underway during the reporting period:

- planning initiatives (Maintenance Management Plan Update and South Neighbourhood Plan);
- community facilities upgrades (Sports Field and Falcon Way Playground);
- community asset enhancement (a commercial crab and salmon licence was acquired);
- transportation upgrades (street lights at 52nd Street, Tsawwassen Drive widening, Transportation Technical Studies, 48th Street Entry Road, 27B Ave. West of Industrial Connector, Deltaport 41B Connection, North Road Access, Industrial Connector Road);
- water upgrades (connection to Metro Vancouver South);
- sanitary sewage upgrades (Wastewater Treatment Plant);
- drainage upgrades (Brandrith Slough Upgrade, TFN Industrial Lands Pump Station, Chevron Site Preparation);
- capital replacement reserve investment (to fund future replacement of capital assets as they age and become obsolete).

*Note: The tables on the following pages show the consolidated statement of financial activity and the consolidated schedule of capital assets, both of which are taken from the 2013-2014 and 2014-2015 audits. Full copies of the audited financial statements (including accompanying notes) are published in TFN's annual reports, which are available from TFN upon request.*

**Tsawwassen Government**  
 Consolidated schedule of tangible capital assets - Schedule I  
 years ended March 31, 2014 and 2013

	Land	Water and sewer system	Buildings	Housing projects	Furniture and equipment	Vehicles and boat	Playground	Roads and dikes	Capital infrastructure	Capital subdivision	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>											
Opening balance	249,447,460	16,257,975	5,891,013	1,842,752	221,567	231,300	95,180	16,279,696	9,384,506	2,096,583	301,749,032
Additions	-	2,827,706	18,153	-	18,852	-	132,000	-	-	-	2,996,711
Disposals	-	-	-	-	-	-	(84,585)	-	-	-	(84,585)
	<b>249,447,460</b>	<b>19,085,681</b>	<b>5,909,166</b>	<b>1,842,752</b>	<b>240,419</b>	<b>231,300</b>	<b>142,595</b>	<b>16,279,696</b>	<b>9,384,506</b>	<b>2,096,583</b>	<b>304,660,158</b>
<b>Accumulated amortization</b>											
Opening balance	-	1,684,231	1,195,705	1,173,210	164,510	181,567	46,359	1,868,662	-	69,886	6,384,130
Additions	-	420,729	300,547	72,139	20,458	28,743	8,459	464,796	-	69,886	1,385,757
Disposals	-	-	-	-	-	-	(44,225)	-	-	-	(44,225)
	-	<b>2,104,960</b>	<b>1,496,252</b>	<b>1,245,349</b>	<b>184,968</b>	<b>210,310</b>	<b>10,593</b>	<b>2,333,458</b>	-	<b>139,772</b>	<b>7,725,662</b>
<b>Net book value, March 31, 2014</b>	<b>249,447,460</b>	<b>16,980,721</b>	<b>4,412,914</b>	<b>597,403</b>	<b>55,451</b>	<b>20,990</b>	<b>132,002</b>	<b>13,946,238</b>	<b>9,384,506</b>	<b>1,956,811</b>	<b>296,934,496</b>
<b>Cost</b>											
Opening balance	249,447,460	16,004,273	5,876,748	1,944,885	163,264	221,905	95,180	16,283,974	9,384,506	2,096,583	301,518,778
Additions	-	253,702	14,265	-	58,303	9,395	-	-	-	-	335,665
Disposals	-	-	-	(102,133)	-	-	-	(4,278)	-	-	(106,411)
	<b>249,447,460</b>	<b>16,257,975</b>	<b>5,891,013</b>	<b>1,842,752</b>	<b>221,567</b>	<b>231,300</b>	<b>95,180</b>	<b>16,279,696</b>	<b>9,384,506</b>	<b>2,096,583</b>	<b>301,749,032</b>
<b>Accumulated amortization</b>											
Opening balance	-	1,603,703	896,779	1,163,025	138,773	144,934	37,900	1,061,263	-	-	5,066,377
Additions	-	80,528	298,926	79,371	25,737	36,633	8,459	807,399	-	69,886	1,406,939
Disposals	-	-	-	(89,186)	-	-	-	-	-	-	(89,186)
	-	<b>1,684,231</b>	<b>1,195,705</b>	<b>1,173,210</b>	<b>164,510</b>	<b>181,567</b>	<b>46,359</b>	<b>1,868,662</b>	-	<b>69,886</b>	<b>6,384,130</b>
<b>Net book value, March 31, 2013</b>	<b>249,447,460</b>	<b>14,573,744</b>	<b>4,695,308</b>	<b>669,542</b>	<b>57,057</b>	<b>49,733</b>	<b>48,821</b>	<b>14,411,034</b>	<b>9,384,506</b>	<b>2,026,697</b>	<b>285,363,902</b>

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.

**Tsawwassen Government**  
 Consolidated schedule of segment disclosure - Schedule 2  
 year ended March 31, 2014

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2014 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Aboriginal Affairs and Northern Development Canada - Block	2,944,901	277,243	-	-	-	-	-	-	-	3,222,144
Contributions	35,000	-	-	-	-	-	-	-	-	35,000
Investment income	334,581	304,804	-	2,694	226,039	250,348	164,681	2,801	285,000	1,570,948
Property taxes	-	-	644,781	-	-	-	-	-	-	644,781
Other	267,457	-	-	-	-	-	-	-	-	267,457
Permit and registry fees	1,655,195	-	-	-	-	-	18,360	-	-	1,673,555
Province of British Columbia	323,184	-	-	-	-	-	-	-	-	323,184
Land lease and rental	466,857	-	-	-	-	-	40,000	-	-	506,857
Vancouver Port Authority	263,000	-	-	-	-	-	-	-	-	263,000
Interest on Final Agreement receivable (Note 8 (a))	214,860	-	-	-	-	-	-	-	-	214,860
Economic development	6,103	-	-	-	-	-	-	-	-	6,103
Share of business enterprise income (Note 7)	784,732	-	-	-	-	-	-	-	-	784,732
Offsite levies	232,126	-	-	-	-	-	-	-	-	232,126
Housing program	79,078	-	-	-	-	-	-	-	-	79,078
Utilities	13,128	-	-	-	-	-	-	-	-	13,128
First Nations Employment Society	7,725,974	582,047	644,781	2,694	226,039	250,348	223,041	2,801	285,000	9,942,725
<b>Expenses (Note 17)</b>										
Lands and municipal Administration	3,687,781	-	-	-	-	-	-	-	-	3,687,781
Community services - Education	1,137,376	-	-	950	-	-	-	-	-	3,118,234
Social development	808,091	-	-	-	-	-	-	-	-	1,137,376
Health	243,572	-	-	-	-	-	-	-	-	808,091
Economic development	574,342	-	-	-	-	-	-	-	-	243,572
TFN Economic Development Corp.	507,848	-	-	-	-	-	-	-	-	574,342
Taxation	-	-	346,285	-	-	-	-	-	-	507,848
Housing program	127,049	-	-	-	-	-	-	-	-	346,285
Interest on Final Agreement payable (Note 8 (b))	93,687	-	-	-	-	-	-	-	-	127,049
Share of business enterprise loss (Note 7)	-	-	-	-	-	-	-	-	-	93,687
	10,297,030	-	346,285	950	-	-	-	-	-	10,644,265
(Deficiency) excess of revenues over expenses before undermoted items	(2,571,056)	562,047	298,496	1,744	226,039	250,348	223,041	2,801	285,000	(701,540)
Distributions	(1,902,387)	-	-	-	-	-	-	-	-	(1,902,387)
Amortization	(1,311,425)	-	-	-	-	-	-	-	-	(1,311,425)
Crab and fish licences	-	-	-	-	-	-	(930,457)	-	-	(930,457)
(Deficiency) excess of revenues over expenses Interfund transfers	(5,784,868)	582,047	298,496	1,744	226,039	250,348	(707,416)	2,801	285,000	(4,845,809)
Transfer of funds to Treaty Settlement	5,032,775	71,658	(298,496)	-	67,899	76,331	110,314	-	(5,080,481)	-
Accumulated surplus, beginning of year	10,022,143	288,440,201	-	803,530	975,582	1,096,723	1,730,119	234,885	6,027,692	309,330,875
<b>Accumulated surplus, end of year</b>	<b>8,693,382</b>	<b>289,093,906</b>	<b>-</b>	<b>805,274</b>	<b>1,269,520</b>	<b>1,423,402</b>	<b>1,133,017</b>	<b>237,686</b>	<b>1,232,211</b>	<b>303,888,398</b>

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.

**Tsawwassen Government**  
 Consolidated schedule of segment disclosure - Schedule 3  
 year ended March 31, 2013

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2013 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Aboriginal Affairs and Northern Development Canada - Block	2,847,233	268,049	-	-	-	-	-	-	-	3,115,282
Contributions	85,000	-	-	-	-	-	-	-	-	85,000
Investment income	1,078,750	5,002	-	3,592	-	1,619	-	2,233	-	1,091,196
Property taxes	-	-	577,553	-	-	-	-	-	-	577,553
Other	503,698	-	-	-	-	-	-	-	-	503,698
Permit and registry fees	364,444	-	-	-	-	-	-	-	-	364,444
Province of British Columbia	317,218	-	-	-	-	-	-	-	-	317,218
Land lease and rental (Note 8 (a))	307,927	-	-	-	-	-	-	-	-	307,927
Vancouver Port Authority	263,000	-	-	-	-	-	-	-	-	263,000
Interest on Final Agreement receivable	252,271	-	-	-	-	-	-	-	-	252,271
Economic Development	258,719	-	-	-	-	-	-	-	-	258,719
Share of business enterprise income (Note 7)	209,809	-	-	-	-	-	-	-	-	209,809
Housing program	106,372	-	-	-	-	-	-	-	-	106,372
Utilities	77,101	-	-	-	-	-	-	-	-	77,101
First Nations Employment Society	13,128	-	-	-	-	-	-	-	-	13,128
	<b>6,684,670</b>	<b>273,051</b>	<b>577,553</b>	<b>3,592</b>	-	<b>1,619</b>	-	<b>2,233</b>	-	<b>7,542,718</b>
<b>Expenses (Note 17)</b>										
Administration	3,070,268	-	-	13,870	-	-	-	-	-	3,084,138
Lands and municipal	2,993,641	-	-	-	-	-	-	-	-	2,993,641
Community services - Education	1,041,536	-	-	-	-	-	-	-	-	1,041,536
Social development	539,566	-	-	-	-	-	-	-	-	539,566

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.

**Tsawwassen Government**  
 Consolidated schedule of tangible capital assets - Schedule 1  
 year ended March 31, 2015

	Land	Water and sewer system	Buildings	Housing projects	Furniture and equipment	Vehicles and boat	Playground	Roads and dikes	Capital infrastructure	Capital subdivision	Storm water	Crab licences	Fish licences	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>														
Opening balance	249,447,460	19,065,681	5,909,166	1,842,752	240,419	231,300	142,595	16,279,696	9,384,506	2,096,583	-	930,457	-	305,590,615
Additions	384,002	14,704,455	-	-	13,332	-	800,277	25,081,641	-	-	925,220	685,900	295,655	42,890,482
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	249,831,462	33,790,136	5,909,166	1,842,752	253,751	231,300	942,872	41,361,337	9,384,506	2,096,583	925,220	1,616,357	295,655	348,481,097
<b>Accumulated amortization</b>														
Opening balance	-	2,104,960	1,496,252	1,245,349	164,968	210,310	10,593	2,333,458	-	139,772	-	930,457	-	6,656,119
Additions	-	459,656	300,548	66,875	34,139	20,990	15,168	533,545	312,814	69,885	18,453	-	-	1,832,073
Expensed during the year (Schedule 2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,564,616	1,796,800	1,312,224	219,107	231,300	25,761	2,867,003	312,814	209,657	18,453	1,616,357	295,655	11,469,747
<b>Net book value, March 31, 2015</b>	<b>249,831,462</b>	<b>31,225,520</b>	<b>4,112,366</b>	<b>530,528</b>	<b>34,644</b>	<b>-</b>	<b>917,111</b>	<b>38,494,334</b>	<b>9,071,692</b>	<b>1,886,926</b>	<b>906,767</b>	<b>-</b>	<b>-</b>	<b>337,011,350</b>
<b>Cost</b>														
Opening balance	249,447,460	16,257,975	5,881,013	1,842,752	221,567	231,300	95,180	16,279,696	9,384,506	2,096,583	-	930,457	-	301,748,032
Additions	-	2,827,706	18,153	-	18,652	-	132,000	-	-	-	-	930,457	-	3,927,168
Disposals	-	-	-	-	-	-	(84,585)	-	-	-	-	-	-	(84,585)
	249,447,460	19,085,681	5,909,166	1,842,752	240,419	231,300	142,595	16,279,696	9,384,506	2,096,583	-	930,457	-	305,590,615
<b>Accumulated amortization</b>														
Opening balance	-	1,684,231	1,195,705	1,173,210	164,510	181,567	46,359	1,868,662	-	69,886	-	-	-	6,384,130
Additions	-	420,729	300,547	72,139	20,458	28,743	8,459	464,796	-	69,886	-	-	-	1,385,757
Expensed during the year (Schedule 3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(44,225)	-	-	-	-	-	-	930,457
	-	1,684,231	1,195,705	1,173,210	164,510	181,567	46,359	1,868,662	-	69,886	-	-	-	(44,225)
<b>Net book value, March 31, 2014</b>	<b>249,447,460</b>	<b>16,980,721</b>	<b>4,412,914</b>	<b>597,403</b>	<b>55,451</b>	<b>20,990</b>	<b>132,002</b>	<b>13,946,238</b>	<b>9,384,506</b>	<b>1,956,811</b>	<b>-</b>	<b>930,457</b>	<b>-</b>	<b>296,934,496</b>

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.

### Tsawwassen Government

Consolidated schedule of segment disclosure - Schedule 2  
year ended March 31, 2015

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2015 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
Offsite levies	30,080,419	-	-	-	-	-	-	-	-	30,080,419
Development Works Agreement Aboriginal Affairs and Northern Development Canada - Block	3,647,713	-	-	-	-	-	-	-	-	3,647,713
Contributions	2,949,642	286,752	-	-	-	10,000	92,270	-	-	3,332,664
Investment income	141,481	-	-	-	-	-	-	-	-	141,481
Property taxes	1,219,600	361,249	-	1,698	230,508	242,009	207,960	1,850	413,518	2,678,412
Share of business enterprise income (Note 7)	-	-	2,204,745	-	-	-	-	-	-	2,204,745
Permit and registry fees	1,685,952	-	-	-	-	-	-	-	-	1,685,952
Land lease and rental	1,189,373	-	-	-	-	-	-	-	-	1,189,373
Other	804,532	-	-	-	-	-	-	-	-	804,532
Province of British Columbia	334,709	-	-	-	-	-	-	-	-	334,709
Vancouver Port Authority	299,011	-	-	-	-	-	-	-	-	299,011
Interest on Final Agreement receivable (Note 8 (a))	263,000	-	-	-	-	-	-	-	-	263,000
Housing program	175,730	-	-	-	-	-	-	-	-	175,730
Economic development	96,700	-	-	-	-	-	-	-	-	96,700
Utilities	82,433	-	-	-	-	-	-	-	-	82,433
First Nations Employment Society	36,160	-	-	-	-	-	-	-	-	36,160
	31,361	-	-	-	-	-	-	-	-	31,361
	49,031,816	648,001	2,204,745	1,698	230,508	252,009	300,250	1,850	413,518	47,084,395
<b>Expenses (Note 17)</b>										
Administration	3,122,301	-	-	900	-	-	-	-	-	3,123,201
Land and municipal	2,444,316	-	-	-	-	-	-	-	-	2,444,316
Community services - Education	1,270,202	-	-	-	-	-	-	-	-	1,270,202
Social development	825,533	-	-	-	-	-	-	-	-	825,533
Health	344,379	-	-	-	-	-	-	-	-	344,379
TFN Economic Development Corp.	783,416	-	-	-	-	-	-	-	-	783,416
Taxation	-	-	769,610	-	-	-	-	-	-	769,610
Economic development	279,954	-	-	-	-	-	-	-	-	279,954
Housing program	111,416	-	-	-	-	-	-	-	-	111,416
Interest on Final Agreement payable (Note 8 (b))	76,610	-	-	-	-	-	-	-	-	76,610
Share of business enterprise loss (Note 7)	-	-	-	-	-	-	-	-	-	-
	9,258,127	-	769,610	900	-	-	-	-	-	10,028,637
(Deficiency) excess of revenues over expenses before undernoted items	33,773,689	648,001	1,435,135	798	230,508	252,009	300,250	1,850	413,518	37,055,758
Amortization	(1,754,850)	-	-	-	-	-	-	-	-	(1,754,850)
Crab and fish licences (Schedule 1)	-	-	-	-	-	(295,655)	(685,900)	-	-	(981,555)
Distributions	(498,770)	-	-	-	-	-	-	-	-	(498,770)
(Deficiency) excess of revenues over expenses Interfund transfers	31,520,069	648,001	1,435,135	798	230,508	(43,646)	(385,650)	1,850	413,518	33,820,583
Transfer of funds to Treaty Settlement	2,435,135	-	(1,435,135)	-	-	-	-	-	(1,000,000)	-
Accumulated surplus, beginning of year	8,693,992	289,093,906	-	805,274	1,269,520	1,423,402	1,133,017	237,686	1,292,211	303,888,398
<b>Accumulated surplus, end of year</b>	<b>42,051,918</b>	<b>289,741,907</b>	<b>-</b>	<b>806,072</b>	<b>1,500,028</b>	<b>1,379,756</b>	<b>747,367</b>	<b>239,536</b>	<b>645,729</b>	<b>337,112,313</b>

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.

**Tsawwassen Government**  
 Consolidated schedule of segment disclosure - Schedule 3  
 year ended March 31, 2014

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2014 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
Aboriginal Affairs and Northern Development Canada -										
Block	2,944,901	277,243	-	-	-	-	-	-	-	3,222,144
Contributions	35,000	-	-	-	-	-	-	-	-	35,000
Investment income	334,581	304,804	644,781	2,694	226,039	250,348	164,681	2,801	285,000	1,570,948
Property taxes	-	-	-	-	-	-	-	-	-	644,781
Other	267,457	-	-	-	-	-	-	-	-	267,457
Permit and registry fees	1,655,195	-	-	-	-	-	18,360	-	-	1,673,555
Province of British Columbia	323,184	-	-	-	-	-	-	-	-	323,184
Land lease and rental	466,857	-	-	-	-	-	40,000	-	-	506,857
Vancouver Port Authority	263,000	-	-	-	-	-	-	-	-	263,000
Interest on Final Agreement receivable (Note 8 (a))	214,860	-	-	-	-	-	-	-	-	214,860
Economic development	6,103	-	-	-	-	-	-	-	-	6,103
Share of business enterprise income (Note 7)	784,732	-	-	-	-	-	-	-	-	784,732
Offsite levies	232,126	-	-	-	-	-	-	-	-	232,126
Housing program	105,772	-	-	-	-	-	-	-	-	105,772
Utilities	79,078	-	-	-	-	-	-	-	-	79,078
First Nations Employment Society	13,128	-	-	-	-	-	-	-	-	13,128
	<b>7,725,974</b>	<b>582,047</b>	<b>644,781</b>	<b>2,694</b>	<b>226,039</b>	<b>250,348</b>	<b>223,041</b>	<b>2,801</b>	<b>285,000</b>	<b>9,942,725</b>
<b>Expenses (Note 17)</b>										
Lands and municipal Administration	3,687,781	-	-	-	-	-	-	-	-	3,687,781
Community services - Education	3,117,284	-	-	950	-	-	-	-	-	3,118,234
Social development	1,137,376	-	-	-	-	-	-	-	-	1,137,376
Health	808,091	-	-	-	-	-	-	-	-	808,091
Economic development	243,572	-	-	-	-	-	-	-	-	243,572
TFN Economic Development Corp.	574,342	-	-	-	-	-	-	-	-	574,342
Taxation	507,848	-	346,285	-	-	-	-	-	-	507,848
Housing program	127,049	-	-	-	-	-	-	-	-	127,049
Interest on Final Agreement payable (Note 8 (b))	93,687	-	-	-	-	-	-	-	-	93,687
Share of business enterprise loss (Note 7)	-	-	-	-	-	-	-	-	-	-
	<b>10,297,030</b>	<b>-</b>	<b>346,285</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,644,265</b>
(Deficiency) excess of revenues over expenses before undemoted items	(2,571,056)	582,047	298,496	1,744	226,039	250,348	223,041	2,801	285,000	(701,540)
Distributions	(1,902,387)	-	-	-	-	-	-	-	-	(1,902,387)
Amortization	(1,311,425)	-	-	-	-	-	-	-	-	(1,311,425)
Crab and fish licences (Schedule 1)	-	-	-	-	-	-	(930,457)	-	-	(930,457)
(Deficiency) excess of revenues over expenses interfund transfers	(5,784,868)	582,047	298,496	1,744	226,039	250,348	(707,416)	2,801	285,000	(4,945,809)
Transfer of funds to Treaty Settlement	5,052,775	71,658	(298,496)	-	67,899	76,331	110,314	-	(5,080,481)	-
Accumulated surplus, beginning of year	(596,668)	-	-	-	-	-	-	-	-	(596,668)
Accumulated surplus, end of year	10,022,143	288,440,201	-	803,530	975,582	1,096,723	1,730,119	234,885	6,027,692	309,330,875
	<b>8,693,382</b>	<b>289,093,906</b>	<b>-</b>	<b>805,274</b>	<b>1,269,520</b>	<b>1,423,402</b>	<b>1,133,017</b>	<b>237,686</b>	<b>1,232,211</b>	<b>303,888,398</b>

The accompanying notes to the consolidated financial statements are an integral part of this consolidated financial statement.



