

**NISGA'A NATION
FISCAL FINANCING AGREEMENT
(No. 3)**

**Canada
British Columbia
Nisga'a Nation**

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

THIS AGREEMENT EFFECTIVE April 1, 2019.

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Crown-Indigenous Relations**

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF BRITISH
COLUMBIA, as represented by the Minister of Indigenous
Relations and Reconciliation**

("British Columbia")

OF THE SECOND PART

AND:

**NISGA'A NATION, as represented by the Nisga'a Lisims
Government Executive**

(the "Nisga'a Nation")

OF THE THIRD PART

WHEREAS:

- A. The Nisga'a Nation, Canada and British Columbia have entered into the Nisga'a Final Agreement which provides that every five years, or at other intervals if the Parties agree, the Parties will negotiate and attempt to reach agreement on a fiscal financing agreement by which funding will be provided to the Nisga'a Nation to enable the provision of agreed-upon public programs and services to Nisga'a citizens and, where applicable, non-Nisga'a occupants of Nisga'a Lands, at levels reasonably comparable to those generally prevailing in northwest British Columbia;
- B. Paragraphs 15 and 16 of the General Provisions Chapter of the Nisga'a Final Agreement provide that:
 - "15. Nisga'a citizens who are Canadian citizens or permanent residents of Canada continue to be entitled to all of the rights and benefits of other Canadian citizens or permanent residents of Canada, applicable to them from time to time.

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16. Subject to paragraph 6 of the Fiscal Relations Chapter, nothing in this Agreement affects the ability of the Nisga'a Nation, Nisga'a Villages, Nisga'a Institutions, Nisga'a Corporations or Nisga'a citizens to participate in, or benefit from, federal or provincial programs for aboriginal people, registered Indians or other Indians, in accordance with the general criteria established for those programs from time to time.”;
- C. Paragraphs 6 and 8 of the Fiscal Relations Chapter of the Nisga'a Final Agreement provide that:
- “6. Nisga'a citizens are eligible to participate in programs established by Canada or British Columbia and to receive public services from Canada or British Columbia, in accordance with general criteria established for those programs or services from time to time, to the extent that the Nisga'a Nation has not assumed responsibility for those programs or public services under a fiscal financing agreement.
8. The funding for the Nisga'a Nation and Nisga'a Villages is a shared responsibility for the Parties and it is the shared objective of the Parties that, where feasible, the reliance of the Nisga'a Nation and Nisga'a Villages on transfers will be reduced over time.”;
- D. The Parties entered into the initial Nisga'a Nation Fiscal Financing Agreement on May 11, 2000, which was amended by amendment agreements dated July 3, 2003, February 2, 2004, March 30, 2006, March 30, 2008, March 30, 2009;
- E. The Parties entered into the second Nisga'a Nation Fiscal Financing Agreement dated April 1, 2009, which was amended by agreements dated March 31, 2017 and March 31, 2019; and
- F. The second Nisga'a Nation Fiscal Financing Agreement will expire on the earlier of March 31, 2020 or the day before the effective date of a further fiscal financing agreement;
- G. The Nisga'a Nation participated in the Collaborative Fiscal Policy Development Process which has resulted in Canada's Collaborative Self-Government Fiscal Policy including an interim policy on fiscal capacity;
- H. The Parties wish to replace the second Nisga'a Nation Fiscal Financing Agreement with an agreement that will implement the new and interim policies under Canada's Collaborative Self-Government Fiscal Policy and allow the Parties to implement subsequent changes to Canada's Collaborative Self-Government Fiscal Policy by amendment; and
- I. The Parties have negotiated this Agreement as a further fiscal financing agreement pursuant to the Nisga'a Final Agreement to replace the second Nisga'a Nation Fiscal Financing Agreement.
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NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

DEFINITIONS

1. Words and expressions not defined in this Agreement but defined in the Nisga'a Final Agreement have the meanings ascribed to them in the Nisga'a Final Agreement.
2. In this Agreement:
 - “Agreed-Upon Assets” means the capital assets listed in Schedule C;
 - “Annual Fiscal Plan” means the plan provided by Canada to the Nisga'a Nation under Schedule I of this Agreement;
 - “Base Year” means the period from April 1, 2019 through March 31, 2020;
 - “Canada’s Collaborative Self-Government Fiscal Policy” means Canada’s Collaborative Self-Government Fiscal Policy;
 - “CFCSA” means the *Child, Family and Community Service Act*, R.S.B.C. 1996, c.46;
 - “CFCSA Services” means services provided or authority exercised by British Columbia under the CFCSA;
 - “Collaborative Fiscal Policy Development Process” means the collaborative fiscal policy co-development process initiated in 2016 and led federally by Crown-Indigenous Relations and Northern Affairs Canada and involving representatives of self-governing Indigenous governments;
 - “Chapter” means a chapter of the Nisga'a Final Agreement;
 - “Delegated Services” means services provided by the Nisga'a Nation under the Nisga'a Nation Delegated Services Agreement;
 - “Education Programs and Services Delivery Agreement” means an agreement under the *Nisga'a Programs and Services Delivery Act*, NLGSR 2000/6;
 - “Eligible Clientele” means:
 - a. Nisga'a citizens and Nisga'a Indians ordinarily resident on Nisga'a Lands;
 - b. Nisga'a citizens ordinarily resident in the City of Terrace and Electoral Area E of the Kitimat-Stikine Regional District and all Indian reserves within or abutting that City or Electoral Area;

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- c. Nisga'a citizens ordinarily resident in the City of Prince Rupert and the District of Port Edward and all Indian reserves within or abutting that City or District; and
- d. Nisga'a citizens ordinarily resident in the District of Kitimat and all Indian reserves within or abutting that District;

"Expiry Date" means the later of March 31, 2024, and the date set out in the most recent Extension Schedule;

"Extension Schedule" means a document signed by all the parties in the form set out in Schedule J with such modifications as the circumstances may require;

"Family Group Conference Services" means services provided by:

- a. a "family conference coordinator", as defined in the CFCSA, to facilitate a family conference under section 20 of the CFCSA;
- b. a facilitator of a family case planning conference which is an early a strengths-based, solution-focused planning process to provide families with input into planning for their children when a CFCSA director has reasonable grounds to believe that children need protection; and
- c. a coordinator who assists in identifying and preparing participants of a family conference under section 20 of the CFCSA or a family case planning conference;

"Federally Supported Program or Service" means a public program or service that is listed in paragraphs 4.a through 4.d, 16.c through 16.e, 20, 29, 43, 44 through 47, and 76;

"FFA Effective Date" means April 1, 2019;

"Fiscal Year" means the period that commences on April 1st of a year and ends on March 31st of the next year, or if the Parties agree by amendment to the Nisga'a Nation Own Source Revenue Agreement to a different period, that period;

"Generally Accepted Accounting Principles" means the accounting principles generally accepted in Canada from time to time and, if the handbook published by the Canadian Institute of Chartered Accountants (including the Public Sector Accounting Board) or its successor includes a relevant statement of a principle or an accounting guideline, that statement will be considered conclusively to be an accounting principle or guideline generally accepted in Canada;

"Health Services Provider" means the Health Services Provider referred to under the *Nisga'a Programs and Services Delivery Act*, NLGSR 2000/6;

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“Indian” means a person who, under the *Indian Act*, R.S.C. 1985 c. I – 5, is registered as an Indian or is entitled to be registered as an Indian;

“Infant Development Program” means a program to increase family capacity and enhance early childhood development for infants, primarily 0-3 years old but including children up to 6 years old, who are at risk of or have been diagnosed with developmental delays;

“ISET Program Service Provider” means a person delivering services under Canada’s Indigenous Skills and Employment Training program;

“Maintenance Costs” means costs directly incurred in caring for a child under the CFCSA, including financial support to individuals caring for the child under CFCSA orders or agreements;

“New Fiscal Capacity Methodology” means a methodology brought into effect through an amendment to Canada’s Collaborative Self-Government Fiscal Policy as contemplated by Annex C of that policy as it read on the FFA Effective Date;

“New Federal Funding Methodology” means a funding methodology brought into effect through an amendment to Canada’s Collaborative Self-Government Fiscal Policy;

“New Federal Infrastructure Methodology” means a new methodology brought into effect through an amendment to Canada’s Collaborative Self-Government Fiscal Policy for establishing a capital reserve to fund the replacement and major maintenance of a specified list of infrastructure assets of self-governing Indigenous governments based on a life cycle approach to replace the current funding amounts for capital and operations and maintenance the whole as contemplated by Annex A6 of Canada’s Collaborative Self-Government Fiscal Policy;

“New Fiscal Methodology” means a New Federal Funding Methodology, New Fiscal Capacity Methodology, or New Infrastructure Methodology;

“Nisga’a Capital Finance Commission” means the Nisga’a Capital Finance Commission established under the *Nisga’a Capital Finance Commission Act*, NLGSR 2000/9 and as a Nisga’a capital finance authority in accordance with the Nisga’a Final Agreement;

“Nisga’a Final Agreement” means the Nisga’a Final Agreement between the Nisga’a Nation, Her Majesty the Queen in right of Canada, and Her Majesty the Queen in right of British Columbia, as it took effect on May 11, 2000, and includes any amendments made to that agreement from time to time in accordance with its provisions;

“Nisga’a Indian” means a person who is registered or entitled to be registered as an Indian on the Indian Register maintained by Canada in relation to a Nisga’a Village and who is not a Nisga’a citizen;

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"Nisga'a Nation Delegated Services Agreement" means the agreement made pursuant to section 93(1)(g)(vii) of the CFCSA between the Nisga'a Nation and a director designated under section 91 of the CFCSA;

"Nisga'a Nation Own Source Revenue Agreement" means the agreement between the Nisga'a Nation, Her Majesty the Queen in right of Canada, and Her Majesty the Queen in right of British Columbia, made May 11, 2000;

"Nisga'a Service Area" means:

- a. Nisga'a Lands;
- b. the City of Terrace and Electoral Area E of the Kitimat-Stikine Regional District and all Indian reserves within or abutting that City or Electoral Area;
- c. the City of Prince Rupert and the District of Port Edward and all Indian reserves within or abutting that City or District; and
- d. the District of Kitimat and all Indian reserves within or abutting that District;

"Non-Delegated Services" means those services provided by the Nisga'a Nation under Schedule F;

"Northwest Corridor" means the area depicted in Schedule G;

"Operational Costs" means costs that support British Columbia's provision of CFCSA services including salaries, benefits, administration, office expenses, travel, and professional development;

"Operational Level" means British Columbia's determination of operational readiness for employers of individuals who have delegated authority under the CFCSA described in the Aboriginal Operational Practices Standards and Indicators as: C3 resources development and voluntary service delivery; C4 resources development, voluntary service delivery and guardianship services for children under continuing custody orders; and C6 full child protection services;

"Own Source Revenue Agreement" means a written agreement signed by the Parties which was reached in accordance with paragraph 14 of the Fiscal Relations Chapter, and includes the Nisga'a Nation Own Source Revenue Agreement;

"Parent" has the meaning set out in the *Child, Family and Community Service Act*, R.S.B.C. 1996, c.46;

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“Parties” means the parties to this Agreement and “Party” means any one of them;

“Provincially Supported Program or Service” means a public program or service that is listed in or contemplated by paragraphs 4.e, 4.f, and 77, as well as paragraphs 1 through 8 of Schedule A;

“Savings From the National Child Benefit Program” means funds of the Nisga'a Nation that it identifies as being available for investment as a result of federal investments in the National Child Benefit initiative introduced by Canada and the provinces and territories in 1998;

“Service Contract for Primary Care Services” means the agreement between British Columbia, a Health Services Provider and, if added as a party, the Nisga'a Nation, for the provision of physician and treatment services;

“Supported Child Development Program” means a program to support children, primarily 0-12 years old but also including children up to 19 years old, with special needs who require extra support to participate in inclusive childcare settings, including before and after school programs but not school-based programs;

“Term” means the period beginning on the FFA Effective Date and ending on the Expiry Date;

“Transitional Funding Agreement” means the agreement between British Columbia, a Health Services Provider and the Nisga'a Nation for the provision of diagnostic and treatment centre services; and

“Tripartite Finance Committee” means the tripartite finance committee established in accordance with an Own Source Revenue Agreement.

AGREED-UPON PUBLIC PROGRAMS AND SERVICES

3. The Nisga'a Nation will ensure the provision of the agreed-upon public programs and services listed in paragraphs 4, 16, 20, 39, 40, and 41, in accordance with this Agreement.

HEALTH

4. The Nisga'a Nation will ensure the provision of the following agreed-upon public programs and services:
 - a. to all Nisga'a citizens and Indians who are not Nisga'a citizens, ordinarily resident on Nisga'a Lands, community health programs and services including:
 - i. community healing programs, including traditional healing practices,

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- ii. public health services, including health promotion and illness prevention, immunization, communicable disease control, and environmental health, and
- iii. home and community care services;
- b. to all persons within Nisga'a Lands, other than those referred to in subparagraph 4(a), immunization and communicable disease control;
- c. to all Nisga'a citizens and Nisga'a Indians, ordinarily resident in Canada, a non-insured health benefits program;
- d. on behalf of all Nisga'a citizens and Nisga'a Indians, who meet the definition of "resident" in the *Medicare Protection Act*, R.S.B.C. 1996, c. 286, payment by the Nisga'a Nation of Medical Services Plan premiums;
- e. if the responsibility for providing services under the Service Contract for Primary Care Services is assumed by the Nisga'a Nation, physician and treatment services within Nisga'a Lands in accordance with that agreement; and
- f. if the responsibility for providing services under the Transitional Funding Agreement is assumed by the Nisga'a Nation, diagnostic and treatment centre services within Nisga'a Lands in accordance with that agreement.

HEALTH TERMS AND CONDITIONS

- 5. In the delivery of the agreed-upon public programs and services listed in paragraph 4, the Nisga'a Nation will ensure that:
 - a. the principles of the *Canada Health Act*, R.S.C. 1985, c. C-6, are upheld;
 - b. the following prevention, promotion and treatment programs and services are maintained and delivered to public health standards generally applicable in the Province of British Columbia:
 - i. immunization,
 - ii. communicable disease control and treatment services,
 - iii. environmental health, including monitoring of water, sewage and solid waste disposal systems, environmental contaminants, and related public health inspections, carried out on Nisga'a Lands by the Nisga'a Nation or a Health Services Provider, and
 - iv. home and community care services;

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- c. in respect of subparagraph 5(b), a health plan is maintained and updated as required, reports on service delivery and priorities are provided annually to Nisga'a citizens ordinarily resident on Nisga'a Lands, and an evaluation report in respect of the delivery of health programs and services is completed every 5 years;
 - d. in respect of home and community care services referred to in subparagraph 4(a)(iii), a home and community care service delivery plan is maintained; and
 - e. in respect of non-insured health benefits referred to in subparagraph 4(c):
 - i. a formally defined benefits schedule specifying types of assistance available, rates of assistance and conditions and criteria for eligibility, is publicly available,
 - ii. there is an impartial process for the review of an administrative decision not to provide, to discontinue, or to reduce benefits to a person, and
 - iii. there is equality of access to benefits by all eligible persons.
6. If the responsibility for providing services under the Service Contract for Primary Care Services is assumed by the Nisga'a Nation, the terms and conditions of that agreement will continue to apply between the Nisga'a Nation and British Columbia.
7. If the Service Contract for Primary Care Services is terminated in accordance with its terms, any obligation of the Nisga'a Nation under subparagraph 4(e) of this Agreement will end, but subparagraph 4(e) may be amended to take account of any new arrangements that the Nisga'a Nation and British Columbia may agree to in respect of the delivery of the services referred to in subparagraph 4(e).
8. If the responsibility for providing services under the Transitional Funding Agreement is assumed by the Nisga'a Nation, the terms and conditions of that agreement will continue to apply between the Nisga'a Nation and British Columbia.
9. If the Transitional Funding Agreement is terminated in accordance with its terms, any obligation of the Nisga'a Nation under subparagraph 4(f) of this Agreement will end, but subparagraph 4(f) may be amended to take account of any new arrangements that the Nisga'a Nation and British Columbia may agree to in respect of the delivery of the services referred to in subparagraph 4(f).
10. Medical health officer services will be provided by or through British Columbia within Nisga'a Lands on the same basis and to the same levels as they are provided to areas included within the Northern Health Authority.
11. Unless the Nisga'a Nation and British Columbia otherwise agree in writing, ambulance services will be provided by or through the British Columbia Ambulance Service under

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the *Health Emergency Act*, R.S.B.C. 1996, c. 182 within Nisga'a Lands on the same basis as they are provided to similar areas elsewhere in the Province of British Columbia.

12. Without limiting access of an eligible Nisga'a citizen to specialist medical services generally available to persons residing in British Columbia, the Medical Services Plan will continue to pay, in accordance with that plan, the fee for service costs for specialist services provided within Nisga'a Lands as a result of referral by a physician retained under the Service Contract for Primary Care Services.
13. The Nisga'a Nation will:
 - a. pay Medical Services Plan premiums, in accordance with the *Medicare Protection Act*, R.S.B.C. 1996, c. 286, for Nisga'a citizens and Nisga'a Indians who meet the definition of "resident" in the *Medicare Protection Act* R.S.B.C. 1996, c. 286; and
 - b. pay the employer health tax under the *Employer Health Tax Act*, SBC 2018;to the extent either is applicable for the particular Fiscal Year.

HEALTH REPORTING

14. The Nisga'a Nation will ensure that the health status and service delivery information identified in Health Reports E.1 to E.5 of Schedule E is provided annually, or as otherwise set out in Health Reports E.1 to E.5 of Schedule E, to Canada and British Columbia in accordance with any requirements for reporting that may be agreed upon by the Parties at the Tripartite Finance Committee.
15. If Canada or British Columbia requests health status and service delivery information other than information identified in Health Reports E.1 to E.5 of Schedule E, Canada or British Columbia, as the case may be, and the Nisga'a Nation will, at the Tripartite Finance Committee, negotiate and attempt to reach agreement on the specific information requested and funding for resources required to ensure the provision of the information to the requesting Party.

SOCIAL SERVICES

16. The Nisga'a Nation will ensure the provision of the following agreed-upon public programs and services:
 - a. Delegated Services on Nisga'a Lands and in the Northwest Corridor in accordance with the Nisga'a Nation Delegated Services Agreement;
 - b. Non-Delegated Services in accordance with the Schedule F;
 - c. for all persons ordinarily resident on Nisga'a Lands, income assistance and services, including essential food, clothing, shelter, guardian financial assistance and special needs;

- d. for all Nisga'a citizens and Nisga'a Indians, ordinarily resident on Nisga'a Lands who are receiving income assistance, training, education and employment programs, or other measures, to reduce reliance on income assistance; and
- e. for all persons ordinarily resident on Nisga'a Lands, local community programs that contribute to physical, emotional and social well being, including family support, family violence, adult in-home care, children's programs, and investment of Savings From the National Child Benefit Program, but not including residential and institutional programs and services for persons with physical and mental handicaps.

SOCIAL SERVICES TERMS AND CONDITIONS

- 17. In the delivery of the agreed-upon public programs and services listed in subparagraphs 16(c), (d) and (e), the Nisga'a Nation will ensure that:
 - a. programs and services are provided at levels reasonably comparable to those generally applicable in the Province of British Columbia;
 - b. there is equality of access to programs and services for all persons ordinarily resident on Nisga'a Lands;
 - c. objective needs or income tests are conducted for applicants for the programs or services;
 - d. a formally defined benefits schedule specifying types of income assistance available, the rates of assistance and conditions and criteria for eligibility, is publicly available;
 - e. there is an impartial process for the review of an administrative decision not to provide, to discontinue, or to reduce income assistance to a person;
 - f. there are systems and procedures in place to ensure adherence to the policies established by Nisga'a Lisims Government, in respect of income assistance programs, that are reasonably comparable to those systems and procedures of other persons providing income assistance programs in the Province of British Columbia;
 - g. an administrative system is in place that ensures the privacy and confidentiality of personal information provided by or about applicants; and
 - h. Savings From the National Child Benefit Program are invested with the objectives of:
 - i. promoting attachment to the workforce, and
 - ii. helping to prevent and reduce the depth of child poverty.

SOCIAL SERVICES REPORTING

18. The Nisga'a Nation will ensure that the social service program and service information identified in Social Service Reports E.6 to E.10 of Schedule E is provided annually to Canada and British Columbia, unless Schedule E provides otherwise, in accordance with any requirements for reporting that may be agreed upon by the Parties at the Tripartite Finance Committee.
19. If Canada or British Columbia requests social service program and service information other than information identified in Social Service Reports E.6 to E.10 of Schedule E, Canada or British Columbia, as the case may be, and the Nisga'a Nation will, at the Tripartite Finance Committee, negotiate and attempt to reach agreement on the specific information requested and funding for resources required to ensure the provision of the information to the requesting Party.

EDUCATION

20. The Nisga'a Nation will ensure the provision of the following agreed-upon public programs and services:
 - a. in respect of Nisga'a citizens and Indians who are not Nisga'a citizens, ordinarily resident on Nisga'a Lands:
 - i. development and delivery of Nisga'a language and Nisga'a culture programs,
 - ii. delivery of nursery school programs and services,
 - iii. instructional services for students attending Kindergarten to Grade 12,
 - iv. instructional support services for students attending Kindergarten to Grade 12,
 - v. special education and ancillary services for students attending Kindergarten to Grade 12, and
 - vi. financial support for the delivery of post-secondary education and training programs; and
 - b. in respect of Nisga'a citizens and Nisga'a Indians, ordinarily resident in Canada, financial support to attend accredited post-secondary education or training institutions.

EDUCATION TERMS AND CONDITIONS

21. The Nisga'a Nation will ensure that the agreed-upon public programs and services referred to in subparagraph 20(a)(iii) are delivered in accordance with the terms and conditions of an Education Programs and Services Delivery Agreement.

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22. In the delivery of the agreed-upon public programs and services referred to in subparagraph 20(a)(v), the Nisga'a Nation will ensure that:
- a. a formally defined schedule of types and amounts of assistance and criteria for eligibility is publicly available; and
 - b. there is an impartial process for the review of an administrative decision not to provide, to discontinue, or to reduce services or benefits to a person.
23. The Nisga'a Nation will transfer to Wilp Wilxo'oskwhl Nisga'a financial support provided by Canada and British Columbia for the delivery of post-secondary education and training programs referred to in subparagraph 20(a)(vi) in accordance with any requirements that Nisga'a Nation may establish.
24. In the delivery of the agreed-upon public programs and services referred to in subparagraph 20(b), the Nisga'a Nation will ensure that:
- a. a formally defined schedule of types and amounts of assistance and criteria for eligibility is publicly available; and
 - b. there is an impartial process for the review of an administrative decision not to provide, to discontinue, or to reduce services or benefits to a person.

EDUCATION REPORTING

25. The Nisga'a Nation will ensure that the education program and service information identified in Education Reports E.11 and E.12 of Schedule E is provided annually to Canada and British Columbia in accordance with any requirements for reporting that may be agreed upon by the Parties at the Tripartite Finance Committee.
26. The Nisga'a Nation will ensure that the education program and service information identified in Education Report E.13 of Schedule E is provided annually to British Columbia in accordance with that Education Report or any requirements for reporting that may be agreed upon by the Parties at the Tripartite Finance Committee.
27. If Canada or British Columbia requests education program and service information other than information identified in Education Reports E.11 to E.13 of Schedule E, Canada or British Columbia, as the case may be, and the Nisga'a Nation will, at the Tripartite Finance Committee, negotiate and attempt to reach agreement on the specific information requested and funding for resources required to ensure the provision of the information to the requesting Party.

SKILLS AND EMPLOYMENT TRAINING

28. The Nisga'a Nation will ensure the provision of programs and services to Eligible Clientele, including youth and persons with disabilities, that are intended to help them gain transferrable skills and find jobs that support their long-term employment and career
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success. Such programs and services may include, without limitation, assistance with job search, job retention, summer jobs, work experience and other supports.

SKILLS AND EMPLOYMENT TRAINING TERMS AND CONDITIONS

29. Where practicable and upon request, the Nisga'a Nation will provide the following services free of charge to Indigenous persons who are not Eligible Clientele who come to Nisga'a Nation points of service seeking assistance:
- a. access to relevant labour market data and literature, information on employment prospects and trends, and other employment related materials; or
 - b. referrals to other service providers to obtain employment related services.

30. If the Nisga'a Nation enters into an agreement with another ISET Program Service Provider:
- a. to deliver ISET Program services to Nisga'a Citizens within that ISET Program Service Provider's geographic area, and
 - b. to transfer an agreed upon funding amount to the Nisga'a Nation for delivery of those services,

then, subject to resolution by the Parties of any technical funding or program delivery issues that may arise as a result of the transfer of funding and services, the Parties will negotiate and attempt to reach agreement to incorporate the agreed upon funding amounts into this agreement.

31. The Nisga'a Nation may provide the programs and services described in paragraph 30 of this Schedule to Nisga'a citizens who are not Eligible Clientele, but shall be under no obligation to do so.
32. Nisga'a citizens who are not Eligible Clientele will continue to be eligible to receive skills and employment training programs and services from ISET Program Service Providers serving the geographical area in which those Nisga'a citizens reside

SKILLS AND EMPLOYMENT TRAINING REPORTING

33. The Nisga'a Nation will share, where available, the aggregated information described in the Skills and Employment Training Information template (set out as Skills and Employment Training Report E.14 in Schedule E) with Employment and Social Development Canada (ESDC) by July 31st of each calendar year.
34. By July 31st of each year the Nisga'a Nation will provide to Canada a copy of, and permission to use, a report produced by the Nisga'a Nation describing the skills and employment training programs delivered by the Nisga'a Nation in the previous Fiscal

Year, which will include success stories and best practices related to skills and employment training.

GOVERNMENT PROGRAMS AND SERVICES

35. The Nisga'a Nation will ensure the provision of the following agreed-upon functions of government:
- a. executive and legislative functions, administration, management and operation of Nisga'a Lisims Government including:
 - i. maintenance of a public registry of Nisga'a laws,
 - ii. other records and information management,
 - iii. conduct of elections and referenda,
 - iv. establishment of a procedure for enrolling persons under the Nisga'a Final Agreement and maintenance of a public enrolment register,
 - v. raising of revenue,
 - vi. financial management,
 - vii. program and financial accountability to Nisga'a citizens,
 - viii. issuance of permits and licenses,
 - ix. operations and minor maintenance of Agreed-Upon Assets,
 - x. appointment of officers for the enforcement of Nisga'a laws, and
 - xi. development, implementation, and annual updating of an emergency preparedness and response plan for the Nisga'a Nation and for those Nisga'a Lands that are not within the boundaries of a Nisga'a Village;
 - b. executive and legislative functions, administration, management and operation of Nisga'a Village Governments including:
 - i. maintenance of a public registry of village laws,
 - ii. other records and information management,
 - iii. raising of revenue,
 - iv. financial management,
 - v. program and financial accountability to Nisga'a citizens,
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- vi. issuance of permits and licenses,
 - vii. establishment and operation of a fire and rescue department, volunteer or otherwise,
 - viii. operations and minor maintenance of Agreed-Upon Assets,
 - ix. appointment of officers for the enforcement of Nisga'a laws, and
 - x. development, implementation, and annual updating of an emergency preparedness and response plan for each of the Nisga'a Villages for Nisga'a Lands that are within the boundaries of that Nisga'a Village;
- c. land and environmental management including zoning, development, planning and land use planning in respect of Nisga'a Lands;
 - d. management of wildlife, including participation on the Wildlife Committee, management activities within the Nass Wildlife Area, ensuring compliance with the annual management plan for wildlife, and the distribution of Nisga'a wildlife entitlements;
 - e. fisheries management, including participation on the Joint Fisheries Management Committee, management activities within the Nass Area, ensuring compliance with the annual fishing plan, and the distribution of Nisga'a fish entitlements; and
 - f. administration, management and operation of Nisga'a Urban Locals to participate in Nisga'a Lisims Government.

GOVERNMENT PROGRAMS AND SERVICES TERMS AND CONDITIONS

- 36. In the delivery of the agreed-upon public programs and services listed in paragraph 35, the Nisga'a Nation will ensure the provision of funding for executive and legislative functions, administration, management and operation of Nisga'a Government as provided by Nisga'a law.
- 37. The Nisga'a Nation will ensure the provision of funding for the administration, management and operation of Nisga'a Urban Local offices through contribution agreements.

GOVERNMENT PROGRAMS AND SERVICES REPORTING

- 38. The Nisga'a Nation will ensure that government programs and services information is provided to Canada or British Columbia:
 - a. on a similar basis that local governments provide information to statistical collection agencies of Canada and British Columbia, and

- b. in accordance with any additional requirements for reporting that may be agreed upon by the Parties at the Tripartite Finance Committee.

CAPITAL PROGRAMS AND SERVICES

- 39. The Nisga'a Nation will ensure the major maintenance and replacement of the Agreed-Upon Assets.
- 40. The Nisga'a Nation will provide a program for the delivery of community capital infrastructure and facilities capital, and community infrastructure planning for the Nisga'a Nation and Nisga'a Villages on Nisga'a Lands.
- 41. The Nisga'a Nation will provide a program for the construction and rehabilitation of residential housing for Nisga'a citizens on Nisga'a Lands.
- 42. Schedule C will form the basis for negotiation of funding for replacement and major maintenance of Agreed-Upon Assets in future fiscal financing agreements.

CAPITAL TERMS AND CONDITIONS

- 43. The Nisga'a Nation will maintain a life cycle management approach for the replacement and major maintenance of the Agreed-Upon Assets in accordance with the requirements of the *Nisga'a Capital Finance Commission Act*, NLGSR 2000/9.
- 44. In the delivery of the program in respect of residential housing referred to in paragraph 41, the Nisga'a Nation will ensure that:
 - a. a formally defined statement of eligibility criteria is established and is publicly available;
 - b. there is equality of access for all eligible Nisga'a citizens; and
 - c. there is an impartial process for the review of an administrative decision not to provide, to discontinue, or to reduce services or benefits.
- 45. The Nisga'a Nation will maintain the Agreed-Upon Assets in a manner consistent with applicable federal and provincial laws, including building codes and fire and safety codes, at a level necessary to provide for the delivery of the agreed-upon public programs and services referred to in paragraph 3 of this Agreement.
- 46. The Nisga'a Nation will maintain insurance on the Agreed-Upon Assets, as appropriate.

NISGA'A CAPITAL FINANCE COMMISSION

- 47. The Nisga'a Capital Finance Commission will operate in accordance with this Agreement and the *Nisga'a Capital Finance Commission Act*, NLGSR 2000/9.

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

48. The Nisga'a Nation will continue the Nisga'a Capital Finance Commission for the benefit of the Nisga'a Nation and all Nisga'a Villages, to enable the financing of capital projects of the Nisga'a Nation or Nisga'a Villages on Nisga'a Lands. For greater certainty, a capital project of the Nisga'a Nation or a Nisga'a Village may include the acquisition or construction of residential housing, on Nisga'a Lands, for the benefit of Nisga'a citizens.
49. Subject to the Nisga'a Capital Finance Commission fulfilling its obligations to the Nisga'a Nation, the Nisga'a Nation will transfer to the Nisga'a Capital Finance Commission on an annual basis the full amount of funds provided by Canada to the Nisga'a Nation under this Agreement, for the major maintenance and replacement of the Agreed-Upon Assets.
50. The Nisga'a Nation will ensure that the purposes or objects of the Nisga'a Capital Finance Commission will include financing of the major maintenance and replacement of the Agreed-Upon Assets, in accordance with a life cycle management program.
51. The Nisga'a Nation will ensure that the Nisga'a Capital Finance Commission has directors, trustees, members or representatives with experience and expertise appropriate to the operation of a capital fund or to the financing of capital projects.

ADDITIONAL AGREED-UPON PUBLIC PROGRAMS OR SERVICES

52. At any time during the term of this Agreement, the Nisga'a Nation may notify Canada and British Columbia that it wishes to negotiate the addition of:
 - a. policing, correction or court programs or services;
 - b. programs or services that are new ongoing initiatives by Canada or British Columbia; or
 - c. any program or service that a provision of the Nisga'a Final Agreement provides a Party or Parties will negotiate on the request of a Party or Parties;to the agreed-upon public programs and services and funding arrangements set out in this Agreement.
53. Unless the Parties otherwise agree, during the period from the first anniversary of this Agreement to 18 months prior to the Expiry Date, the Nisga'a Nation may notify Canada and British Columbia that it wishes to negotiate the addition of:
 - a. public programs or services not referred to in paragraph 3 or 52; and
 - b. funding for the provision of those programs and services;to the agreed-upon public programs and services and funding arrangements set out in this Agreement.

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

54. The Parties will commence negotiations within six months after the date the notice referred to in paragraphs 52 or 53 is given to Canada and British Columbia to add:
- a. the programs or services referred to in the notice referred to in paragraph 55, or in respect of which they agree to carry out negotiations under paragraph 56; and
 - b. funding to enable the Nisga'a Nation to ensure the provision of those programs and services;
- to the agreed-upon public programs and services and funding arrangements set out in this Agreement, and will negotiate and attempt to reach agreement on the subjects of the negotiations as soon as is reasonably practicable after their commencement.
55. If Nisga'a Lisims Government passes laws for the establishment and operation of a Nisga'a Nursery School to Grade 12 education system during the term of this Agreement, the Parties will negotiate and attempt to reach agreement on amendments to this Agreement before the dissolution of School District No. 92 (Nisga'a), including provisions for:
- a. the transfer of the assets of School District No. 92 (Nisga'a) to the Nisga'a Nation;
 - b. the provision of Kindergarten to Grade 12 education for persons other than Nisga'a citizens residing within School District No. 92 (Nisga'a) boundaries;
 - c. access to provincial curriculum resources and support; and
 - d. capital and debt servicing arrangements.
56. In accordance with program and service authorities and conditions in effect from time to time, the Nisga'a Nation and each Nisga'a Village may access programs and services of Canada and British Columbia not provided for in this Agreement including, for greater certainty, the following programs and services:
- a. police based victim assistance program;
 - b. access to justice;
 - c. family law program;
 - d. institutional and residential programs or services for mentally handicapped persons; and
 - e. fisheries programs and services not provided for in this Agreement including, for example, salmonid enhancement programs.

EMERGENCY PREPAREDNESS AND RESPONSE

57. In addition to any other programs or services available to it in respect of emergency preparedness training under laws of general application, the Nisga'a Nation will have the same access to emergency preparedness training as is available to Indian bands in the Province of British Columbia.
58. The Nisga'a Nation will prepare for and respond to emergencies and disasters on Nisga'a Lands in accordance with the *Nisga'a Emergency Program Act*, NLGSR 2004/17 and, to the extent practicable through existing capacity, will respond to emergencies and disasters on Nisga'a Lands.
59. British Columbia will continue to assist the Nisga'a Nation in respect of emergency preparedness and response in accordance with the *Emergency Program Act*, R.S.B.C. 1996, c. 111, and other applicable provincial legislation, and, in particular, will assist with response and coordination of response to emergencies and disasters on Nisga'a Lands to the extent that Nisga'a Government does not have the capacity to respond and coordinate response.
60. Eligibility for disaster financial assistance under the *Emergency Program Act*, R.S.B.C. 1996, c. 111, is not affected by this Agreement.
61. Costs associated with a response to an emergency on Nisga'a Lands that are former Nisga'a Indian reserves will be recoverable by British Columbia from Canada in accordance with the financial arrangements in effect from time to time between British Columbia and Canada.

NET TRANSFER CALCULATION AND PAYMENT AND ANNUAL FISCAL PLAN

62. The net transfer by British Columbia to the Nisga'a Nation for a Fiscal Year is the annual funding amount set out in Schedule A, as determined in accordance with Schedule A.
 63. The net transfer by Canada to the Nisga'a Nation for a Fiscal Year is the aggregate of:
 - a. the funding amounts for programs and services described in Table 1 of Schedule B, as determined in accordance with Schedule B;
 - b. funding amounts for that Fiscal Year for the specified programs in Table 2 of Schedule B, as determined in accordance with Schedule B; and
 - c. funding amounts for that Fiscal Year for the specified programs in Table 3 of Schedule B.
 64. Canada and the Nisga'a Nation acknowledge that this Agreement implements Annex C of Canada's Collaborative Self-Government Fiscal Policy as it read on the FFA Effective Date.
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65. Canada and the Nisga'a Nation agree that during the Term of this Agreement, notwithstanding paragraph 20 of the Nisga'a Nation Own Source Revenue Agreement, in calculating the net transfer by Canada no amount will be deducted in respect of Nisga'a Nation own source revenue capacity unless this Agreement is amended to incorporate a New Fiscal Capacity Methodology in accordance with this Agreement and Annex C of Canada's Collaborative Self-Government Fiscal Policy as it read on the FFA Effective Date.
66. For the Base Year the net transfer by Canada to the Nisga'a Nation will be paid in the amounts and in the manner set out in section 3.0 of Schedule B.
67. For each Fiscal Year after the Base Year, on the first day of the Fiscal Year, the net transfer by Canada to the Nisga'a Nation for that Fiscal Year will be paid in an amount equal to one-quarter of the net transfer for that Fiscal Year and, on the first day of each subsequent month of that Fiscal Year, in an amount equal to one-eleventh of the balance of the net transfer amount for that Fiscal Year.
68. Canada shall provide to the Nisga'a Nation, before February 15 of each year an Annual Fiscal Plan advising the Nisga'a Nation of the net transfer for the Fiscal Year starting on April 1 of that year.
69. The Annual Fiscal Plan shall set out the data and calculations used to compute the net transfer and shall identify the installment schedule and amounts for the upcoming Fiscal Year in accordance with this Agreement.
70. The form of the Annual Fiscal Plan shall be substantially as set out in Schedule I.
71. Within 60 days of receiving the Annual Fiscal Plan for a Fiscal Year, the Nisga'a Nation will advise Canada in writing of any errors in the data or calculations used by Canada in determining the net transfer in the Annual Fiscal Plan.
72. Where notice of an error is given under paragraph 71, the Parties will:
 - a. meet as soon as practicable to discuss the error; and
 - b. make best efforts to determine what corrections, if any, should be made, within 120 days of receipt of the notice.
73. Failing agreement under subparagraph 72 b., either Party may refer the matter to the dispute resolution process in paragraphs 111 through 114.
74. Canada shall pay installments to the Nisga'a Nation in accordance with the original Annual Plan prepared by Canada and any adjustment to the net transfer resulting from the later resolution of the issue shall be implemented as agreed by the Parties.
75. Despite paragraph 74, if either Canada or the Nisga'a Nation, at any time during the term of this Agreement, discovers an error in the dollar values, adjustors, other parameters,

formulae, or computation methods used in computing the net transfer for any Fiscal Year of this Agreement, they will advise the other of the error in writing as soon as possible. The process set out in paragraphs 72 to 74 applies to the correction of errors under this paragraph with such modifications as may be necessary in the circumstances.

OTHER SOCIAL SERVICES FUNDING CONDITIONS

76. The Parties acknowledge that
- a. Canada provides funding, as part of the social programs funding amounts in Schedule B, for the Nisga'a Nation to ensure the provision of Delegated Services on Nisga'a Lands at the Operational Level C6 to the following persons:
 - i. a Nisga'a child and the child's family if the child's Parent is ordinarily resident on Nisga'a Lands, and
 - ii. an Indian child and the child's family if the child's Parent is ordinarily resident on Nisga'a Lands; and
 - b. in respect of a Fiscal Year for which Canada has provided the funding under Schedule B, Canada has no additional obligation to pay for CFCSA Services that British Columbia may provide on Nisga'a Lands during that Fiscal Year.
77. The Parties acknowledge that British Columbia provides funding, in accordance with the terms and conditions in Schedule A, for the Nisga'a Nation to ensure the provision of:
- a. Delegated Services on Nisga'a Lands other than those described in paragraph 76(a);
 - b. Delegated Services in the Northwest Corridor; and
 - c. Non-Delegated Services.
78. If:
- a. the Nisga'a Nation Delegated Services Agreement is amended so the Nisga'a Nation delivers Delegated Services on Nisga'a Lands to the persons described in paragraph 76(a) at a lower Operational Level than C6, and British Columbia delivers CFCSA Services on Nisga'a Lands to the persons described in paragraph 76(a); or
 - b. the Nisga'a Delegated Services Agreement is terminated and British Columbia delivers CFCSA Services on Nisga'a Lands to the persons described in paragraph 76(a);

then the Nisga'a Nation will reimburse British Columbia for the provision of CFCSA Services as follows:

- c. the Nisga'a Nation will reimburse British Columbia for Maintenance Costs incurred by British Columbia in providing the CFCSA Services described in paragraph 78(a) or (b); and
- d. the Nisga'a Nation and British Columbia will negotiate and attempt to reach agreement on the amount the Nisga'a Nation will reimburse British Columbia for Operational Costs.

OTHER EDUCATION FUNDING CONDITIONS

- 79. British Columbia will continue to pay School District No. 92 (Nisga'a) the appropriate district per pupil block rate for any person, other than a Nisga'a citizen or an Indian, attending School District No. 92 (Nisga'a).
- 80. The Nisga'a Nation will pay to the respective school district an amount equal to the appropriate district per pupil block rate for Nisga'a citizens and Indians who are not Nisga'a citizens, ordinarily resident on Nisga'a Lands, who attend Kindergarten to Grade 12 educational programs operated by
 - a. School District No. 92 (Nisga'a); and
 - b. any other School District;in accordance with the terms and conditions of an Education Programs and Services Delivery Agreement in effect from time to time between the Nisga'a Nation and that School District.
- 81. In addition to the funding under paragraph 79 and 80, School District No. 92 (Nisga'a) remains eligible for other funding which is available from time to time to School Districts under Provincial policies.

SEPARATE LIABILITIES

- 82. The liabilities of Canada and British Columbia in respect of funding under this Agreement are several and not joint or joint and several.

SEPARATE FUNDING OBLIGATIONS

- 83. The funding obligations of Canada and British Columbia under this Agreement are separate.

STABILIZATION OF FUNDING

- 84. If an extraordinary event or circumstance occurs that materially impairs the financial ability of the Nisga'a Nation to provide the agreed-upon public programs and services, other than those referred to in paragraph 77, to Nisga'a citizens, Nisga'a Indians and non-
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Nisga'a occupants of Nisga'a Lands for which Canada or British Columbia provides funding under this Agreement, under the Service Contract for Primary Care Services or under the Transitional Funding Agreement, on request of the Nisga'a Nation to Canada and British Columbia, the Parties will:

- a. meet as soon as possible to review all aspects of the extraordinary event or circumstance in detail, including its impact on the delivery of the agreed-upon public programs and services and what financial or other assistance, if any, has been or will be provided to persons, including the Nisga'a Nation and Nisga'a Villages, in consequence of the extraordinary event or circumstance, under programs of general application;
- b. examine whether and how the impact of the extraordinary event or circumstance on the delivery of those programs and services might be mitigated; and
- c. decide whether they will enter into negotiations to enable the Nisga'a Nation or any other person to provide the public programs and services at levels reasonably comparable to those prevailing in northwest British Columbia during the period necessary for the impact of the extraordinary event or circumstance on the ability of the Nisga'a Nation to deliver those programs and services to come to an end.

PARLIAMENTARY AND LEGISLATIVE APPROPRIATIONS

85. Payment of any money by Canada under this Agreement is subject to there being an appropriation by the Parliament of Canada for the payment for the Fiscal Year in which the payment becomes due.
86. Payment of any money by British Columbia under this Agreement is subject to there being an appropriation by the Legislature of British Columbia for the payment for the Fiscal Year in which the payment becomes due.
87. The obligation of the Nisga'a Nation to provide Provincially Supported Programs or Services is contingent on receipt of funding from British Columbia in accordance with paragraph 62.
88. The obligation of the Nisga'a Nation to provide a Federally Supported Programs or Services is contingent on receipt of funding from Canada in accordance with paragraphs 63 through 67.

DISCRETION TO ALLOCATE FINANCIAL RESOURCES

89. Subject to this Agreement, the Nisga'a Nation has the discretion to allocate and expend the funding transferred to it under this Agreement as the Nisga'a Nation in its discretion determines.

TRIPARTITE FINANCE COMMITTEE

90. The Tripartite Finance Committee will:
- a. meet at least once a year;
 - b. recommend to the Parties in writing any agreed upon amendments to this Agreement;
 - c. do such things as are appropriate to facilitate the resolution of any problems that arise in respect of this Agreement;
 - d. develop requirements, forms and implement procedures for the reporting of information under this Agreement that may be agreed to and amended by the Parties from time to time; and
 - e. do such other things relating to this Agreement as the Parties may agree from time to time to be appropriate.

PROGRAM AND FINANCIAL ACCOUNTABILITY

91. All accounts and financial statements required to be prepared under this Agreement will be prepared in accordance with Generally Accepted Accounting Principles.
92. The Nisga'a Nation will:
- a. within five months following the end of each Fiscal Year provide Canada and British Columbia with audited financial statements for the Fiscal Year for the Nisga'a Nation and each Nisga'a Village prepared to a comparable standard to that generally accepted for governments in Canada;
 - b. where the Nisga'a Nation transfers funds to another person to deliver programs and services on an ongoing basis and for which the Nisga'a Nation is responsible under this Agreement, the Nisga'a Nation will ensure that adequate procedures are in place to establish program and financial accountability for those funds, including financial audit, where appropriate;
 - c. prepare annual estimates by program or service, setting out proposed objectives, financial allocations, and anticipated performance results for the next Fiscal Year and comparable performance data for the previous Fiscal Year; and
 - d. undertake a periodic evaluation of the effectiveness of its programs and services.

INFORMATION EXCHANGE, GENERAL PROVISIONS

93. Subject to any program reporting requirements that the Parties have agreed upon at the Tripartite Finance Committee, the Parties will share, in a timely manner, information

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reasonably required for purposes of implementation, monitoring, and renewal of this Agreement.

94. The Nisga'a Nation will collect and maintain information regarding the operations of Nisga'a Lisims Government on a basis reasonably comparable to that of similar governments in Canada.
95. The Nisga'a Nation will ensure that information on agreed-upon public programs and services is collected and maintained on a basis reasonably comparable to that of similar providers of similar programs and services in the Province of British Columbia.
96. On request by Canada or British Columbia, the Nisga'a Lisims Government will provide copies of public reports on the agreed-upon public programs and services under this Agreement.
97. The Parties will collect, share and disclose information under this Agreement in a manner that:
 - a. ensures the privacy and confidentiality of that information to the same extent as applies generally to other persons providing programs and services in the Province of British Columbia that are similar to those provided for in this Agreement; and
 - b. is in accordance with applicable Nisga'a, federal and provincial legislation and paragraphs 44 to 48 of the General Provisions Chapter.

NISGA'A NATION POPULATION INFORMATION

98. If in a calendar year the total population adjustment factor as determined by paragraph 1.2.2 of Schedule B is 2 per cent or greater, and upon request by Canada, the Nisga'a Nation will provide Canada with the information contained in the Enrolment Register and List of Nisga'a Citizens, maintained in accordance with the *Nisga'a Citizenship Act*, NLGSR 2008/03.
99. In addition to the information provided under paragraph 98, and upon request by Canada, the Nisga'a Nation will provide Canada with any further information the Nisga'a Nation possesses relating to the residency and age of Nisga'a citizens.

TERM OF THIS AGREEMENT

100. The term of this Agreement is five years commencing on the FFA Effective Date and ending on Expiry Date unless extended by agreement or amendment in accordance with this Agreement.
101. The Parties may sign an Extension Schedule at any time prior to the Expiry Date of this Agreement. An Extension Schedule signed by all of the Parties is a part of this Agreement as if written out in the body of this Agreement.

102. At least 18 months prior to the Expiry Date the Parties will meet to consider extending the Term. If the Term has not been extended pursuant to paragraph 100 before the day that is 16 months prior to the Expiry Date, the Parties will commence negotiations for a new fiscal financing agreement further to the Fiscal Relations Chapter to take effect on the day after the Expiry Date.
103. If a further fiscal financing agreement does not come into effect on or before Expiry Date, this Agreement will continue in effect on the same terms and conditions until the earlier of the second anniversary of the Expiry Date or the coming into effect of a subsequent fiscal financing agreement in accordance with paragraph 12 of the Fiscal Relations Chapter of the Nisga'a Final Agreement.
104. At least 12 months before the Expiry Date, the Nisga'a Nation will notify Canada and British Columbia of any additional programs or services that it wishes to have included under the next fiscal financing agreement.

DEFAULT AND REMEDIES

105. Each of the following is a default under this Agreement:
- a. a Party fails to comply with a provision of this Agreement; or
 - b. a Party gives or makes a representation, statement or report, required under this Agreement, that it knows or reasonably ought to know is false in a material way.
106. Before taking any action in respect of a default under this Agreement, a Party will notify the Party in default and the other Party to this Agreement of the provision of this Agreement in respect of which the default has occurred and, in reasonable detail, of the nature of the default.
107. A Party that receives a notice of default under paragraph 106 may, within 30 days of receipt of the notice, notify the other Parties, with reasons, that it does not agree that it is in default, but if it fails to so notify the other Parties it will:
- a. within the 30 day period, remedy the default; or
 - b. if the default is not capable of being remedied within the 30 day period, commence, and diligently continue, to remedy the default;
- and, in either case, will notify the other Parties of the remedial action taken, or being taken, by it to remedy the default.
108. If, in the reasonable opinion of the Party that gave notice of a default under paragraph 106, the delivery of an agreed-upon program or service under this Agreement is materially affected by the default, then on giving at least 14 days notice to the other Parties of its intention to do so, the Party that gave the notice of default may:

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- a. either directly, or under agreement with another person (including with another Party), provide or ensure the provision of that program or service; and
- b. deduct from payments that it has agreed to make under this Agreement the amount that it has paid to provide or ensure the provision of that program or service;

but nothing in this paragraph will relieve that Party taking the actions described in subparagraphs (a) or (b) from any damages that it may incur if it is subsequently determined that it was in error in its opinion that a default had occurred under this Agreement.

- 109. If a dispute occurs between Parties in respect of a default under this Agreement, the Parties to the dispute will settle the dispute between them under paragraphs 111 to 114.
- 110. A Party that gives notice of a default under paragraph 106 may at any time waive the default, in which case the default is waived for all Parties for all purposes.

DISPUTE RESOLUTION

- 111. The Parties desire and expect that a dispute arising from this Agreement will be resolved by informal discussion between the disputing Parties.
- 112. If the dispute is not resolved by informal discussion within 60 days of a Party notifying another Party of the dispute, it will be referred to the Tripartite Finance Committee.
- 113. If the Tripartite Finance Committee fails to resolve a dispute within 45 days of the dispute being referred to it, or a longer period if the Parties agree, the dispute will be dealt with under the Dispute Resolution Chapter and, for greater certainty, the dispute will be considered to be a dispute for the purposes of that Chapter.
- 114. The discussions in paragraphs 112 and 113 will be considered to be "collaborative negotiations" for the purposes of the Dispute Resolution Chapter.

SCHEDULES

- 115. The following Schedules are attached to and form part of this Agreement:

Schedule	Description
A	British Columbia Funding Amounts and Conditions
B	Canada Program and Service Base Year Funding Amounts and Adjustment Factors
C	Canada Historic Effective Year Funding Amount for Agreed-Upon Assets

D	Other Fisheries Related Funding
E	Programs and Services Reports
F	Non-Delegated Services
G	Map of Northwest Corridor
H	Federal Budget 2018 Funding
I	Annual Fiscal Plan
J	Extension Schedule

AMENDMENTS AND INTEGRATION OF NEW METHODOLOGIES

116. Any amendment to this Agreement must be in writing and executed by all Parties.
117. The Nisga'a Nation or Canada may initiate discussions on implementing a New Federal Funding Methodology through an amendment to this Agreement as follows:
- a. the Nisga'a Nation may provide Canada a notice seeking information on the potential application of a New Federal Funding Methodology to the Nisga'a Nation;
 - b. Canada may provide the Nisga'a Nation a notice seeking the Nisga'a Nation's consideration of the potential application of a New Federal Funding Methodology to the Nisga'a Nation;
 - c. Canada will provide the other Parties with a detailed plan for the application of the New Federal Funding Methodology to the Nisga'a Nation within 60 days of receiving the notice referred to in 117 a. , or receipt of a positive response from the Nisga'a Nation to the notice under 117 b.
118. The plan referred to in 117 c. will include information needed to assess the potential effects of the application of the New Federal Funding Methodology including:
- a. amendments to the Agreement needed to implement the New Fiscal Methodology including amendments Schedules;
 - b. the manner and timeline for implementing the New Fiscal Methodology;
 - c. the approximate impact on funding amounts the Nisga'a Nation would receive under the New Federal Funding Methodology;

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- d. any additional program and service delivery responsibilities for the Nisga'a Nation associated with the modified funding policy or methodology; and
 - e. any reporting requirements or other terms and conditions relating to such funding under the modified funding policy or methodology.
119. Within 60 days of receipt of a plan referred to in paragraph 117 c., Canada and the Nisga'a Nation may commence negotiations of an amendment to this Agreement and other arrangements to implement the New Federal Funding Methodology.
120. Where the New Federal Funding Methodology being considered is a New Federal Infrastructure Capacity Methodology, Canada will include in the plan provided under subparagraph 117 c. details on factors unique to the Nisga'a Nation, including, without limitation:
- a. the identification of the specified infrastructure assets of the Nisga'a Nation;
 - b. the review and application of the results of the asset assessment of the state and value of existing infrastructure assets of Nisga'a Nation;
 - c. the calculation of the capital reserve funding (lifecycle) amounts required for the specified infrastructure assets; and
 - d. amendments to provisions of this Agreement relating to capital, operations and maintenance.
121. Where the New Fiscal Methodology being considered is a New Fiscal Capacity Methodology, Canada will include in the plan provided under subparagraph 117 c. details on factors unique to the Nisga'a Nation, including, without limitation any proposed amendments to the Nisga'a Nation Own Source Revenue Agreement, reporting requirements, and other arrangements.
122. As part of the negotiations contemplated by paragraph 119, a Party may propose to the other Parties that they extend the Term of this Agreement pursuant to paragraph 101.
123. British Columbia will develop a new provincial policy in respect of its fiscal relationship with the Nisga'a Nation and other modern treaty holders. The new provincial fiscal policy will be developed collaboratively by British Columbia, the Nisga'a Nation and other modern treaty holders who choose to participate in the policy development process. The new provincial fiscal policy will be based on the provisions of:
- a. the Nisga'a Final Agreement;
 - b. other modern treaties;
 - c. the Province of British Columbia's Draft Principles that Guide the Province of British Columbia's Relationship with Indigenous Peoples; and
 - d. the United Nations Declaration on the Rights of Indigenous People.

124. The Parties will negotiate and attempt to reach agreement on amendments to this Agreement to incorporate any additional funding available as a result of the new provincial fiscal policy.

NO IMPLIED WAIVER

125. No term or condition of this Agreement, or performance by a Party of a covenant under this Agreement, will be deemed to have been waived unless the waiver is in writing and signed by the Party or Parties giving the waiver.
126. No written waiver of a term or condition of this Agreement, of performance by a Party of a covenant under this Agreement, or of default by a Party of a covenant under this Agreement, will be deemed to be a waiver of any other covenant, term or condition, or of any subsequent default.

FURTHER ASSURANCES

127. The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Agreement.

INTERPRETATION

128. In this Agreement:
- a. unless it is otherwise clear from the context, “including” means “including, but not limited to”, and “includes” means “includes, but is not limited to”;
 - b. headings and subheadings are for convenience only, do not form a part of this Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Agreement;
 - c. a reference to a statute includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;
 - d. a reference to an agreement includes every amendment to it and every agreement made in substitution for it or in replacement of it;
 - e. unless it is otherwise clear from the context, a reference to a Schedule means a Schedule to this Agreement;
 - f. unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular;
 - g. all accounting terms have the meanings assigned to them under Generally Accepted Accounting Principles;

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- h. unless otherwise specified, reference to "agreed to" or "agreement" means by written agreement.
129. This Agreement does not form part of the Nisga'a Final Agreement.
130. This Agreement is not intended to be a treaty or a land claim agreement, and is not intended to recognize or affirm aboriginal or treaty rights, within the meaning of sections 25 and 35 of the *Constitution Act, 1982*.
131. The Parties may, by agreement, abridge or extend any time limit set out in this Agreement.

TIME OF THE ESSENCE

132. Time is of the essence in this Agreement.

SEVERABILITY

133. If any part of this Agreement is declared or held invalid for any reason, the invalidity of that part will not affect the validity of the remainder which will continue in full force and effect and be construed as if this Agreement had been executed without the invalid portion.

ENUREMENT

134. This Agreement will enure to the benefit of and be binding upon the Parties and their respective permitted assigns.

NO ASSIGNMENT

135. Unless otherwise agreed by the Parties, this Agreement may not be assigned, either in whole or in part, by any Party to it.

NOTICES

136. Unless otherwise provided, a notice, document, request, approval, authorization, consent or other communication (each a "communication") required or permitted to be given or made under this Agreement must be in writing and may be given or made in one or more of the following ways:
- a. delivered personally or by courier;
 - b. transmitted by facsimile transmission; or
 - c. mailed by prepaid registered post in Canada.
137. A communication will be considered to have been given or made, and received:

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- a. if delivered personally or by courier, at the start of business on the next business day after the business day on which it was received by the addressee or a responsible representative of the addressee;
 - b. if sent by facsimile transmission and if the sender receives confirmation of the transmission, at the start of business on the next business day on which it was transmitted; or
 - c. if mailed by prepaid registered post in Canada, when the postal receipt is acknowledged by the addressee.
138. A communication must be delivered, transmitted to the facsimile number, or mailed to the address of the intended recipient set out below:

For: Canada
Attention: Minister of Crown-Indigenous Relations
British Columbia Region
Suite 600, 1138 Melville Street
Vancouver, British Columbia
V6E 4S3
Fax Number: (604) 775-7149

For: British Columbia
Attention: Minister of Indigenous Relations and Reconciliation
Parliament Buildings
Victoria, British Columbia
V8V 1X4
Fax Number: (250) 953-4856

For: Nisga'a Nation
Attention: President
P.O. Box 231
New Aiyansh, British Columbia
VOJ 1A0
Fax Number: (250) 633-3035

139. Provided that a Party has satisfied the notice provisions above, that Party may send a duplicate of such notice to the other Parties by email to the addresses set out below:

FOR: Canada

Email address: aadnc.infopubs.aandc@canada.ca

FOR: British Columbia

Email address: enquirybc@gov.bc.ca

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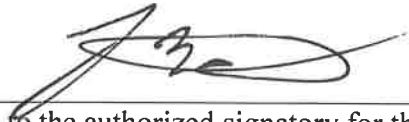
FOR: Nisga'a Nation

Email address: ffa@nisgaa.net.

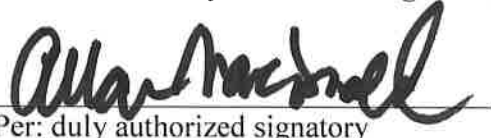
- 140. A Party may change its address or facsimile number or email address by giving a notice of the change to the other Parties in the manner set out above.
- 141. This Agreement may be signed in one or more counterparts. A signed counterpart may be delivered to another Party by facsimile transmission and a facsimile so transmitted will constitute an original document. Signed counterparts held by a Party, taken together, will constitute one and the same instrument.

THIS AGREEMENT HAS BEEN EXECUTED as of the day and year first above written.

EXECUTED in the presence of:



 As to the authorized signatory for the
 Minister of Crown-Indigenous Relations

) **HER MAJESTY THE QUEEN IN**
) **RIGHT OF CANADA as represented**
) **by the Minister of Crown-Indigenous**
) **Relations or duly authorized signatory**
)
)
) 
) _____
) Per: duly authorized signatory
)
)

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

EXECUTED in the presence of:



As to the authorized signatory for the
Minister of Indigenous Relations and
Reconciliation

) **HER MAJESTY THE QUEEN IN**
) **RIGHT OF BRITISH COLUMBIA as**
) **represented by the Minister of**
) **Indigenous Relations and**
) **Reconciliation or duly authorized**
) **signatory**



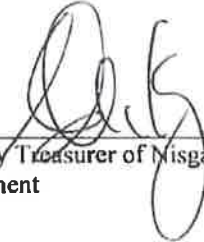
Per: duly authorized signatory

EXECUTED in the presence of:



As to the signature of the Secretary
Treasurer of Nisga'a Lisims Government

) **NISGA'A NATION as represented by**
) **the Nisga'a Lisims Government**
) **Executive**



Secretary Treasurer of Nisga'a Lisims
Government

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Schedule A

British Columbia Funding Amounts

Programs and Services	Reference	Annual Funding Amount
Physician and Treatment Services	Service Contract for Primary Care Services	\$659,690 Annual funding above this amount will be determined in accordance with the Service Contract for Primary Care Services
Diagnostic and Treatment Centre Services	Transitional Funding Agreement	\$783,940 Annual funding above this amount will be determined in accordance with the Transitional Funding Agreement
Funding for Wilp Wilxo'oskwahl Nisga'a (Post-secondary Education and Training Programs)		\$280,000
Delegated services	Nisga'a Nation Delegated Services Agreement	\$1,872,000 Annual funding above this amount, if any, will be determined under paragraph 14 of this Schedule.
Non-Delegated Services	Nisga'a Nation Non-Delegated Services Agreement	\$325,560 Annual funding above this amount, if any, will be determined under paragraph 14 of this Schedule.
Nisga'a Nation Development Support Fund		\$200,000
Wildlife Management		\$20,000

NISGA'A NATION DEVELOPMENT SUPPORT FUND

1. The Nisga'a Lisims Government will establish a community development based program that helps promote the well being of Nisga'a citizens.
2. The purpose of the Nisga'a Nation Development Support Fund (NND SF) is to support the interests and objectives of Nisga'a Lisims Government with respect to community or cultural development on Nisga'a Lands.

Initiatives under the NND SF may include; but, not be limited to:

- a. community based development projects;
 - b. single or joint venture initiatives that benefit Nisga'a citizens;
 - c. funding leverage opportunities;
 - d. feasibility needs assessment and other related studies;
 - e. community consultation to ensure consistency with community needs; and
 - f. resource development that may directly or indirectly improve the welfare of the community.
3. Within 90 days of the end of each Fiscal Year, the Nisga'a Nation will provide British Columbia with an annual report that includes the following:
 - a) a description of the NND SF activities and outcomes; and
 - b) a summary of expenditures.

PAYMENT TERMS AND CONDITIONS

4. Nisga'a Nation Development Support Fund annual funding amount will be adjusted annually for the term of the FFA, as follows:

$$\text{Annual funding amount} = \$200,000 \times (\text{FDDIPI}_{(i-1)_4\text{Q}} / \text{FDDIPI}_{2008_1\text{Q}})$$

where:

$i = 2012, 2013, 2014, 2015$ and so on,

$\text{FDDIPI}_{(i-1)_4\text{Q}}$ is the first published value of FDDIPI for the fourth quarter of the last calendar year ended before the beginning of the Fiscal Year for which the

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funding amount is being calculated and for which Statistics Canada has published a FDDIPI;

FDDIPI_{2008_1Q} is the latest value of FDDIPI for the first quarter 2008, published by Statistics Canada at the same time as the value used in FDDIPI_{(i-1)_4Q}; and

FDDIPI is the *Canada Final Domestic Demand Implicit Price Index*, series D100466, published regularly by Statistics Canada in matrix 10512: Implicit Price Index, Gross Domestic Product, or its replacement series as specified by Statistics Canada.

5. British Columbia will continue to pay the Nisga'a Valley Health Authority for services provided under the Service Contract for Primary Care Services until the responsibility for providing services under the Service Contract for Primary Care Services is assumed by the Nisga'a Nation in accordance with its terms and conditions. If the Nisga'a Nation assumes the responsibility, British Columbia will pay the Nisga'a Nation for services provided under the Service Contract for Primary Care Services.
6. British Columbia will continue to pay the Nisga'a Valley Health Authority for services provided under the Transitional Funding Agreement until the responsibility for providing services under the Transitional Funding Agreement is assumed by the Nisga'a Nation in accordance with its terms and conditions. If the Nisga'a Nation assumes the responsibility, British Columbia will pay the Nisga'a Nation for services provided under the Transitional Funding Agreement.
7. The annual funding amount for post-secondary education and training programs in this Schedule will be paid to the Nisga'a Nation on the first day of the Base Year and thereafter on the first day of each Fiscal Year.
8. The annual funding amount for Wildlife Management in this Schedule will be paid to the Nisga'a Nation on the first day of the Base Year and thereafter on the first day of each Fiscal Year.
9. For the purposes of determining the net transfer for the Base Year, the annual funding amounts will be adjusted to take into account the portion thereof that has already been paid before the last day of the Base Year.

CHILD & FAMILY SERVICES FUNDING AND CONDITIONS

10. British Columbia will pay the Nisga'a Nation the Delegated Services funding on April 1 of each year.
 11. British Columbia will pay the Nisga'a Nation the Non-Delegated Services funding on April 1 of each year.
 12. If an extraordinary event or circumstance arises which creates financial pressures that
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would materially impair the ability of the Nisga'a Nation to meet its obligations to provide Delegated Services described in paragraphs 77(a) and (b) or Non-Delegated Services, the Nisga'a Nation and British Columbia will negotiate and attempt to reach agreement on the adequacy of the funding provided by British Columbia.

13. The Nisga'a Nation is entitled to retain any unexpended funding provided by British Columbia for Delegated Services and Non-Delegated Services subject to the condition that the Nisga'a Nation must allocate and expend the retained amount in subsequent Fiscal Years on:
 - a. Delegated Services described in paragraph 77(a) and (b);
 - b. Non-Delegated Services; or
 - c. other child and family services in the Northwest Corridor.
14. If the Nisga'a Nation requests an increase in annual funding for the provision of services described in paragraph 77, the Nisga'a Nation and British Columbia will negotiate and attempt to reach agreement on the adequacy of annual funding by the end of the February following the Nisga'a Nation's request. Any agreement to increase the annual amount will take effect on April 1 following the agreement.
15. If the Nisga'a Nation Delegated Services Agreement is amended to change the Operational Level of the Nisga'a Nation's provision of Delegated Services in the Northwest Corridor or to the persons described in paragraph 77(a), British Columbia and the Nisga'a Nation will negotiate and attempt to reach agreement on the amount of British Columbia's funding for Delegated Services to reflect the changes in the Operational Level.
16. If, as a result of the Nisga'a Nation Delegated Services Agreement being terminated, during a Fiscal Year the Nisga'a Nation ceases to provide Delegated Services in the Northwest Corridor and to the persons described in paragraph 77(a):
 - a. the Nisga'a Nation will repay British Columbia, within 90 days of the date on which the Nisga'a Nation ceases to provide such services (the "End Date"), the product of the amount received by the Nisga'a Nation under paragraph 10 of this Schedule for that Fiscal Year multiplied by the percentage of days remaining in that Fiscal Year after the End Date; and
 - b. paragraph 10 will not apply for Fiscal Years that start after the End Date.
17. If British Columbia continues to provide CFCSA Services in the Northwest Corridor to a Nisga'a Child who is under a continuing custody order more than 45 days after the court grants the order, the Nisga'a Nation will reimburse British Columbia for Maintenance Costs related to that child on a monthly basis until British Columbia ceases to provide CFCSA services to the child.

Schedule B

Canada Program and Service Base Year Funding Amounts and Adjustment Factors

Table 1 sets out:

- a. the Base Year funding amounts for ongoing programs and services to be provided by the Nisga'a Nation;
- b. where applicable, the adjustments that will be made to each Base Year funding amount to arrive at an funding amount for each subsequent Fiscal Year, while this Agreement is in effect.

Table 1

Base Year Funding Amounts and Adjustment Factors

Program or Service Area	Base Year Funding Amount \$ (2019/20)	Adjustments	
		Composite Population Adjustment	Price Adjustment
Column 1	Column 2	Column 3	Column 4
Health	22,791,717	Yes	Yes
Social Programs	6,092,146	Yes	Yes
Income Assistance	5,305,502	Yes	Yes
Education			
K-12	12,482,888	Yes	Yes
Post Secondary	5,898,609	Yes	Yes
Local Services			
Government & Local Services	20,210,186	No	Yes
Land and Resource Management	3,626,975	No	Yes
Capital			
Agreed-Upon Assets	4,227,219	No	Yes
Housing	1,400,000	No	Yes

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Table 2 sets out the Base Year funding amounts for specified programs

Table 2
Specified Funding Amounts and Adjustment Factors

Program Area	Base Year Funding Amount \$ (2019/20)	Adjustments	
		Composite Population Adjustment	Price Adjustments
Column 1	Column 2	Column 3	Column 4
Other Fisheries Related Priorities	up to 467,000 ¹	No	No

Table 3 sets out the funding amounts for each Fiscal Year for specified programs

Table 3
Skills and Employment Training

Program Area	Fiscal Year			
	2019/20	2020/21	2021/22	2022/23 & subsequent Fiscal Years
Skills and Employment Training	941,504.96	948,787.77	956,317.25	964,100.68

CALCULATION OF FUNDING AMOUNTS

1.0 Calculation of the funding amount for Years After the Base Year

Funding amounts for Fiscal Years after the Base Year will be calculated as follows:

1.1 Programs and Services in Table 1

Post Base Year funding amounts for programs and services in Table 1 will be calculated as the product of the Base Year funding amount for the program and service, the composite population adjustment index and the price adjustment factor, as applicable as per columns 3 and 4 in Table 1, as follows:

¹ See paragraph 1.3 of this Schedule B.

post Base Year funding amount in year i for program j = Base Year funding amount for program j x composite population adjustment index _{ij} x price adjustment factor _{ij}

where:

i is 2, 3, 4, 5 or 6;

j is a program or service listed in Table 1 column 1; and

all adjustment factors have a default value of 1 unless otherwise determined as in this section.

1.2 The Composite Population Adjustment Index (CPAI _{ij})

The composite population adjustment index (CPAI _{ij}) is used as the population adjustment factor in the calculation of post Base Year funding amounts for health, social programs, income assistance, education K-12 and post-secondary education and will be calculated as follows:

$$CPAI_{ij} = 1 + CPA_j \times (i-1)$$

where:

CPA is the composite population adjustment factor;

i is 2, 3, 4, 5 or 6; and

j is health, social programs, income assistance, education K-12 and post-secondary education.

1.2.1 Composite Population Adjustment Factor (CPA _{j})

The composite population adjustment factor (CPA _{j}) is determined annually for each applicable program or service area for the term of this Agreement, and is calculated as follows:

$$CPA_j = (\text{total population adjustment factor} \times \text{cohort population adjustment factor}_j) - 1.$$

1.2.2 Total Population Adjustment Factor (TPA)

The total population adjustment factor is determined annually for the term of this Agreement, and is equal to the actual annual rate of growth (expressed to two decimal places) of the total Nisga'a citizen population, determined as follows:

$$\text{total population adjustment factor} = 1 + ((Pop_i / Pop_{i-1}) - 1)$$

where:

Pop_i is the total Nisga'a citizen population on December 31 of the last calendar year ended before the beginning of the Fiscal Year for which the funding amount is being calculated; and

Pop_{i-1} is the total Nisga'a citizen population on December 31 of the calendar year preceding Pop_i.

1.2.3 Cohort Population Adjustment Factors (CPAF)

The cohort population adjustment factors are applied for health, education K-12 and education post secondary in order to reflect the difference between the annual growth rate for specific age cohorts within the Nisga'a citizen population and the annual growth rate for the Nisga'a citizen population as a whole, as follows:

$$\text{cohort population adjustment factor}_j = 1 + ((Cpop_{ji} / Cpop_{ji-1}) - 1) - ((Pop_i / Pop_{i-1}) - 1)$$

where:

if_j denotes health, Cpop_i is the sum of the Nisga'a citizen populations within the 0 – 4 and 55+ age groups on December 31 of the last calendar year ended before the beginning of the Fiscal Year for which the funding amount is being calculated and Cpop_{i-1} is the sum of Nisga'a citizen population in those age cohorts on December 31 of the calendar year preceding Cpop_i;

if_j denotes education K-12, Cpop_i is the sum of the Nisga'a citizen populations within 4 - 18 age group on December 31 of the last calendar year ended before the beginning of the Fiscal Year for which the funding amount is being calculated and Cpop_{i-1} is the sum of Nisga'a citizen population in that age cohort on December 31 of the calendar year preceding Cpop_i; and

if_j denotes education post secondary, Cpop_i is the sum of the Nisga'a citizen populations within 19 - 30 age group on December 31 of the last calendar year ended before the beginning of the Fiscal Year for which the funding amount is being calculated and Cpop_{i-1} is the sum of Nisga'a citizen population in that age cohort on December 31 of the calendar year preceding Cpop_i.

1.2.4 Price Adjustment Factor.

The price adjustment factor is calculated as follows:

$$\text{price adjustment factor}_{ij} = \text{FDDIPI}_{(i-1)_Q3} / \text{FDDIPI}_{2018_Q3}$$

where:

$FDDIPI_{(i-1)_Q3}$ is the first published value of FDDIPI for the third quarter of the last calendar year ended before the beginning of the Fiscal Year for which the funding amount is being calculated and for which Statistics Canada has published a FDDIPI;

$FDDIPI_{2018_Q3}$ is the latest value of FDDIPI for the third quarter 2018, published by Statistics Canada at the same time as the value used in $FDDIPI_{(i-1)_Q3}$; and

FDDIPI is the *Canada Final Domestic Demand Implicit Price Index*, series D100466, published regularly by Statistics Canada in matrix 10512: Implicit Price Index, Gross Domestic Product, or its replacement series as specified by Statistics Canada.

1.3 Table 2 Specified Funding Amounts: Other Fisheries Related Priorities

Funding for Other Fisheries Related Priorities referred to in Table 2 in each Fiscal Year for the life of this Agreement will be the difference between the annual disbursements from the Lisims Fisheries Conservation Trust and the total estimated funding set out in Schedule D to a maximum of \$467,000.

2.0 Extension of Term

If the term of this Agreement continues as provided in paragraphs 101 or 103, the provisions of section 1 of this Schedule will continue to apply with such changes as the circumstances require.

3.0 Notwithstanding paragraph 63, for the Base Year:

- a. commencing on the 1st day of the second month starting after this Agreement has been fully executed by the Parties, Canada will make monthly payments to the Nisga'a Nation in accordance with this Agreement;
- b. until the date specified in paragraph a., Canada will continue to make payments by way of transfer to the Nisga'a Nation in accordance with paragraph 60 of the second fiscal financing agreement; and
- c. on a day (the "Payment Day") that is no more than 60 days after this agreement has been fully executed by the Parties, Canada will pay by way of a transfer to the Nisga'a Nation the difference between the amount of funding payable under this schedule for the period starting on the Effective Date and ending on the Payment Day and the amount that Canada did pay to the Nisga'a Nation during that period further to schedule B of the second fiscal financing agreement or this schedule.

- 4.0 Canada and the Nisga'a Nation acknowledge that the base year funding amounts in Table 1 that are adjusted annually by the composite population adjustment (the "Population Adjusted Base Year Amounts") are based in part on Nisga'a citizen population numbers provided by the Nisga'a Nation. The Nisga'a Nation will undertake a comprehensive review of its Enrolment Register and List of Nisga'a Citizens referred to in paragraph 98 and provide Canada with the results on or before December 31, 2019. If, as a result of the review, the Nisga'a citizen population numbers have changed as of December 31, 2018, then Canada and the Nisga'a Nation will meet and consider whether the Population Adjusted Base Year Amounts in Table 1 should be adjusted, how and when any agreed upon adjustments should be made and whether any additional steps should be taken. The process set out in paragraph 75, including the dispute resolution process in paragraphs 111 through 114, will apply to calculation of the base year funding amounts in Table 1 with such modifications as may be necessary in the circumstances.

Schedule C

Canada Historic Effective Year Funding Amount for Agreed-Upon Assets

1. The historic effective year funding amount to enable the replacement and major maintenance of Agreed-Upon Assets set out in Table 1 of this Schedule is the sum of:
 - a. the average annual cost to replace those Agreed-Upon Assets that reach the end of their useful lives during the 36 year period that constitutes the weighted average useful life of those assets, calculated as the total cost of those replacements divided by 36, where:
 - i. the number of times that an asset is replaced during the period is based on the total useful life and the estimated remaining useful life of each asset set out in Table 1 columns 4 and 5 of this Schedule respectively, and
 - ii. the replacement cost of each asset is as set out in Table 1 column 3 of this Schedule; and
 - b. the sum of the average annual cost of major maintenance for each asset determined by multiplying the replacement cost of the asset by the applicable major maintenance factor set out in Table 1 column 6 of this Schedule, and dividing the product by the useful life of the asset set out in Table 1 column 4 of this Schedule.
2. The annual cost of replacement and major maintenance of Agreed-Upon Assets over the 36 year period referred to in paragraph 1 is set out in Table 2 of this Schedule.
3. The historic effective year funding amount for the replacement and major maintenance of Agreed-Upon Assets is \$2,990,000, as determined in Table 3 of this Schedule.
4. Notwithstanding the execution of this agreement, the Nisga'a Nation and Canada will continue to negotiate and attempt to reach agreement on:
 - a. the assets to be added to Tables 1 and 2 of this Schedule as of April 1, 2019;
 - b. the replacement cost, life expectancy, remaining life, and major maintenance factor for each asset listed in Tables 1 and 2 of this Schedule;
 - c. the consequential changes to Table 3 of this Schedule and Table 1 of Schedule B resulting from the foregoing;
 - d. the operations and maintenance funding for the assets listed on Table 1 as a result of the foregoing; and
 - e. the payment necessary as between the parties to give effect to the foregoing as of April 1, 2019;

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with the resulting amendments to this agreement to be in effect no later than April 1, 2020.

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Table 1 Agreed-Upon Assets

Row #	CAIS #	Agreed Upon Assets Gingolx	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
1	0010-01	Band Office	\$767,000	35	7	161.7%	35,439
2	0080-01	Public Works Garage	\$178,400	40	9	145.8%	6,505
3	0020-01	Fire Hall	\$255,300	35	24	162.7%	11,867
4	0030-01	Recreation Hall	\$1,715,000	40	24	159.0%	68,171
5	0060-01	Lift Station	\$19,950	35	11	22.0%	125
6	0090-01	Storage Shed	\$56,000	30	2	145.8%	2,723
7	0180-01	Pump House	\$26,400	25	19	-	1,540
8	4010-01	Water System Mains	\$218,993	35	18	-	0
9	4010-02	Water System Mains	\$835,030	35	24	-	0
10	4010-03	Water System Mains	\$133,619	35	24	-	0
11	4020-01	Water Storage	\$187,734	25	24	-	0
12	4030-01	Community Well	\$154,589	25	24	97.6%	6,033
13	4030-02	Community Well	\$36,089	25	24	97.8%	1,408
14	4050-01	Gravity Intake	\$396,924	35	14	-	0
15	4310-01	Sanitary Mains	\$395,045	25	24	-	0
16	4310-02	Sanitary Mains	\$127,117	25	24	-	0
17	4310-03	Sanitary Mains	\$139,273	25	24	-	0
18	4320-01	Forcemain	\$2,082	25	9	-	0
19	4330-01	Lift Station	\$145,617	25	24	22.0%	1,279
20	4340-01	Lift Station	\$111,261	25	10	22.0%	977
21	4350-01	Marine Outfall	\$450,292	25	6	-	0
22	4610-1	Standby Generator	\$30,450	15	9	-	0
23	4910-01	Landfill Site	\$400,000	15	11	-	0
24	6010-01	Gravel Road	\$250,165	30	30	26.6%	5,548
25	6010-02	Gravel Road	\$79,598	30	30	26.6%	1,765
26	6010-03	Gravel Road	\$295,650	30	30	26.6%	6,557
27	6010-04	Gravel Road	\$70,943	30	30	26.6%	1,573
28	8010-01	Bridge	\$266,123	35	4	45.4%	3,449
29	8030-01	Bridge	\$973,658	35	35	45.4%	12,619
30	8040-01	Vehicular Bridge	\$8,040	15	1	45.4%	243
31	8100-01	Dyke	\$120,965	35	34	-	0
32	9020-01	Garbage Truck	\$25,000	20	10	66.0%	825
33	9030-01	625 GPM Listed Fire Truck	\$140,000	20	11	11.2%	784
34	None	New Building	\$120,300	25	18	161.7%	7,782
35	None	Nursery School	\$150,300	35	28	160.4%	6,888
36	None	Health Centre	\$954,600	45	34	161.7%	34,305
37	None	Doctor's Trailer	\$99,800	25	14	161.7%	6,456
38	None	Nurse's Residence	\$486,400	40	29	161.7%	19,664

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Table 1 Agreed-Upon Assets – continued

Row #	CAIS #	Agreed Upon Assets	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
39	0010-01	Band Office	\$374,700	35	10	161.7%	17,313
40	0011-01	Nisga'a Admin. Building	\$766,300	25	19	161.7%	49,569
41	0070-01	Nisga'a Fisheries Building	\$125,700	35	2	161.7%	5,808
42	0080-01	Maintenance Shop	\$193,500	40	14	145.8%	7,056
43	0020-01	Community Hall	\$1,305,000	35	1	159.0%	59,284
44	0030-01	Warehouse	\$69,200	30	4	145.8%	3,364
45	0040-01	Fire Hall	\$266,200	35	20	162.7%	12,374
46	0090-01	Youth Centre	\$244,800	30	14	159.0%	12,974
47	0100-01	Warehouse	\$32,700	30	4	145.8%	1,590
48	0120-01	Water Treatment Building	\$141,600	40	37	145.8%	5,163
49	4006-01	Water System Mains	\$252,688	35	35	-	0
50	4010-01	Water System Mains	\$743,706	35	34	-	0
51	4010-02	Water System Mains	\$599,425	35	19	-	0
52	4010-03	Water System Mains	\$623,706	35	24	-	0
53	4020-02	Water Storage	\$276,935	25	22	-	0
54	4030-01	Gravity Intake	\$37,026	25	22	-	0
55	4050-01	Water Treatment System	\$1,342,224	25	19	19.9%	10,663
56	4060-01	PRV Chamber	\$34,100	25	20	-	0
57	4060-02	PRV Chamber	\$34,100	25	22	-	0
58	4310-01	Sanitary Mains	\$551,805	25	24	-	0
59	4320-01	Sanitary Mains	\$210,517	25	25	-	0
60	4330-01	Sanitary Lagoon	\$645,035	35	19	-	0
61	4340-01	Sanitary Mains	\$935,970	25	19	-	0
62	6010-01	Gravel Road	\$480,524	30	30	26.6%	10,657
63	6010-02	Gravel Road	\$107,496	30	30	26.6%	2,384
64	6010-03	Gravel Road	\$83,430	30	30	26.6%	1,850
65	6010-04	Gravel Road	\$108,298	30	30	26.6%	2,402
66	6010-05	Gravel Road	\$18,451	30	30	26.6%	409
67	6010-06	Gravel Road	\$73,802	30	30	26.6%	1,637
68	6010-07	Gravel Road	\$12,033	30	30	26.6%	267
69	6020-01	Gravel Road	\$82,628	30	30	26.6%	1,832
70	6020-02	Gravel Road	\$57,993	30	30	26.6%	1,286
71	9010-02	1050 GPM Fire Truck	\$180,000	20	15	11.2%	1,008
72	9020-01	Refuse Truck	\$25,000	20	10	66.0%	825
73	None	Nursery School	\$267,800	35	34	160.4%	12,273
74	None	Diagnostic Tr. Centre	\$2,356,600	60	48	161.7%	38,110
75	None	Nurses Residence	\$397,500	35	2	161.7%	18,366
76	None	Doctor's Residence	\$166,200	35	2	161.7%	7,679
77	None	Maintenance Shop	\$155,600	35	2	161.7%	7,189

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 1 Agreed-Upon Assets - continued

Row #	CAIS #	Agreed Upon Assets Laxgals'ap	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
78	0008-01	Greenville Nursery School	\$299,600	32	14	160.4%	15,018
79	0010-01	Band Office	\$303,500	35	4	161.7%	14,023
80	0020-01	Warehouse	\$207,100	35	4	145.8%	8,631
81	0030-01	Community Hall	\$3,102,800	50	3	159.0%	98,669
82	0070-01	Fire Hall	\$349,200	35	20	162.7%	16,232
83	0100-01	Chlorinator Building	\$26,100	30	16	-	67
84	4010-01	Gravity Intake	\$110,263	25	3	-	0
85	4020-01	Community Well	\$63,912	25	14	97.6%	2,494
86	4030-01	Water Storage	\$254,398	25	19	-	0
87	4040-01	Watermain	\$772,093	35	19	-	0
88	4040-02	Water System Mains	\$235,064	35	4	-	0
89	4040-03	Water System Mains	\$68,040	35	24	-	0
90	4040-04	Watermains	\$69,936	35	24	-	0
91	4040-05	Watermains	\$56,773	35	24	-	0
92	4050-01	Water Treatment Building	\$29,258	15	9	19.9%	387
93	4310-01	Sanitary Mains	\$538,419	25	25	-	0
94	4310-02	Sanitary Sewage Mains	\$46,533	25	24	-	0
95	4310-03	Sanitary Mains	\$107,439	25	24	-	0
96	4310-04	Sanitary Mains	\$49,949	25	24	-	0
97	4320-01	Forcemain	\$49,234	35	30	-	0
98	4330-02	Sanitary Lift Station	\$167,532	25	14	22.0%	1,471
99	4340-01	Lagoon	\$544,054	35	24	-	0
100	4350-01	Storm Drain	\$30,679	25	14	-	0
101	4360-01	Community Septic Tank	\$88,143	25	24	-	0
102	6010-01	Gravel Road	\$140,387	30	30	26.6%	3,113
103	6010-02	Gravel Road	\$46,528	30	30	26.6%	1,032
104	6010-03	Gravel Road	\$15,240	30	30	26.6%	338
105	6010-04	Gravel Road	\$15,240	30	30	26.6%	338
106	6010-05	Gravel Road	\$180,497	30	30	26.6%	4,003
107	6010-06	Gravel Road	\$128,354	30	30	26.6%	2,847
108	6010-07	Gravel Road	\$27,275	30	30	26.6%	605
109	6010-08	Gravel Road	\$28,077	30	30	26.6%	623
110	7010-01	Dyke	\$1,398,293	50	43	-	0
111	9010-02	840 GPM Fire Truck	\$145,000	20	19	11.2%	812
112	9020-01	Refuse Truck	\$25,000	20	10	66.0%	825
113	0090-01	Office Building	\$339,300	35	3	161.7%	15,677
114	None	Nurses Residence	\$158,200	35	19	161.7%	7,309
115	None	Health Centre	\$398,700	40	24	161.7%	16,119
116	None	Nurses Residence	\$93,000	20	4	161.7%	7,520

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 1 Agreed-Upon Assets – continued

Row #	CAIS #	Agreed Upon Assets Gitwinksihlkw	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
117	0020-01	Band Office	\$405,500	35	34	161.7%	18,736
118	0040-01	Community Centre	\$2,255,300	50	19	159.0%	71,719
119	0050-01	Chlorinator	\$28,600	30	14	-	67
120	0070-01	Nursery School	\$151,600	35	19	160.4%	6,948
121	0080-01	Fire Hall	\$143,400	45	19	162.7%	5,184
122	0100-01	Pumphouse	\$17,800	30	14	145.9%	865
123	4010-01	Water System Mains	\$731,504	35	19	-	0
124	4020-01	Gravity Intake	\$96,421	25	12	-	0
125	4020-02	Gravity Intake	\$974,171	35	32	-	0
126	4030-01	Water Storage	\$172,222	25	19	-	0
127	4040-01	Water Treatment	\$35,179	20	9	19.9%	349
128	4050-01	Community Well	\$38,110	25	4	97.6%	1,487
129	4060-01	Pressure Reducing Station	\$40,354	25	22	-	0
130	4060-02	Altitude Valve Chamber	\$137,789	25	22	-	0
131	4310-01	Sanitary Mains	\$402,552	25	19	-	0
132	4320-01	Lagoon	\$325,505	35	19	-	0
133	6010-01	Gravel Road	\$181,938	30	30	26.6%	4,035
134	6010-02	Gravel Road	\$80,735	30	30	26.6%	1,790
135	6010-03	Gravel Road	\$335,448	30	30	26.6%	7,439
136	8010-01	Pedestrian Bridge	\$381,839	40	9	45.4%	4,330
137	9010-01	420 GPM Listed Fire Truck	\$105,000	20	8	11.2%	588
138	9020-01	Refuse Truck	\$25,000	20	10	66.0%	825
139	None	Health Centre	\$503,000	40	34	161.7%	20,336
140	None	Warehouse	\$82,700	35	28	159.0%	3,757
141	None	Storage Area	\$41,700	30	23	159.0%	2,210
Additional Agreed Upon Assets							
142		Nisga'a Nation Government Building	6,871,480	35	35	100%	196,328
143		Gingolx Sanitary Mains	40,112	25	25	-	0
144		Gravel Road	3,411	30	30	66.5%	76
145		Wharf	482,700	20	20	100%	24,135
146		New Aivansh Water System Mains	251,852	35	35	-	0
147		Community Building	4,651,839	35	35	111.0%	147,530
148		Watermains	388,268	35	35	-	0
149		Sanitary Mains	523,438	25	25	-	0
150		Sanitary Lagoon	910,238	35	35	-	0
151		Sanitary Lagoon	(645,035)	(35)	(19)	-	0
152		Wastewater Treatment Building	10,080	35	35	102.0%	294
153		Paved Road	838,600	45	45	143.0%	26,649

NISGA'S A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 1 Agreed-Upon Assets – continued

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
154	6010-02	Paved Road	187,600	45	45	143.0%	5,962
155	6010-03	Paved Road	145,600	45	45	143.0%	4,627
156	6010-04	Paved Road	189,000	45	45	143.0%	6,006
157	6010-05	Paved Road	32,200	45	45	143.0%	1,023
158	6010-06	Paved Road	128,800	45	45	143.0%	4,093
159	6010-07	Paved Road	21,000	45	45	143.0%	667
160	6020-01	Paved Road	144,200	45	45	143.0%	4,582
161	6020-02	Paved Road	102,200	45	45	143.0%	3,248
162	6010-01	Gravel Road	(480,524)	(30)	(30)	65.5%	(10,657)
163	6010-02	Gravel Road	(107,496)	(30)	(30)	65.5%	(2,384)
164	6010-03	Gravel Road	(83,430)	(30)	(30)	65.5%	(1,850)
165	6010-04	Gravel Road	(108,298)	(30)	(30)	65.5%	(2,402)
166	6010-05	Gravel Road	(18,451)	(30)	(30)	65.5%	(409)
167	6010-06	Gravel Road	(73,802)	(30)	(30)	65.5%	(1,637)
168	6010-07	Gravel Road	(12,033)	(30)	(30)	65.5%	(267)
169	6020-01	Gravel Road	(82,628)	(30)	(30)	65.5%	(1,832)
170	6020-02	Gravel Road	(57,933)	(30)	(30)	65.5%	(1,286)
		Laxgait's ap					
171	4040-06	Watermains	49,576	35	35	-	0
172	4310-03	Sanitary Mains	32,728	25	25	-	0
173	6010-09	Gravel Road	6,418	30	30	66.5%	142
174		Community/Admin Building	2,310,120	35	35	111.0%	73,264
175		Watermains	15,919	35	35	-	0
		Gitwinkshlkw					
176		Wastewater Treatment Building	47,309	40	40	102.0%	1,206

Notes to Table 1:

1. The replacement cost of gravel roads is set at 40% of new construction, on the basis that the total reconstruction is not necessary for gravel roads. The major maintenance factor is set at 26.6% of new construction, which is 65.5% of the replacement cost (26.4/4)
2. The major maintenance amount for Chlorinators is \$2,000.
3. The Canada amount for replacement and major maintenance for the Diagnostic and Treatment Centre, line 74, is based on 60% of the total replacement cost

Table 2 Calculation of Annual Replacement and Major Maintenance Cost

Row #	CAIS #	Agreed Upon Assets	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
		Gingohk	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	802,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	58,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains	-	-	-	-	-	-	-	-
9	4010-02	Water System Mains	-	-	-	-	-	-	-	-
10	4010-03	Water System Mains	-	-	-	-	-	-	-	-
11	4020-01	Water Storage	-	-	-	-	-	-	-	-
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake	-	-	-	-	-	-	-	-
15	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
16	4310-02	Sanitary Mains	-	-	-	-	-	-	-	-
17	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
18	4320-01	Forcemain	-	-	-	-	-	-	-	-
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall	-	-	-	-	-	-	-	-
22	4610-1	Standby Generator	-	-	-	-	-	-	-	-
23	4910-01	Landfill Site	-	-	-	-	-	-	-	-
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	269,572	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	8,283	243	243	243	243	243	243	243
31	8100-01	Dyke	-	-	-	-	-	-	-	-
32	9020-01	Garbage Truck	825	825	825	825	825	825	825	825
33	9030-01	625 GPM Listed Fire Truck	784	784	784	784	784	784	784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
		New Aiyansh	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Building	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	131,508	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	1,364,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	72,564	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	34,290	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	415,866	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	173,879	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	162,789	7,189	7,189	7,189	7,189	7,189	7,189

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
		Lexgalt's'ap	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	317,523	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	215,731	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	3,201,469	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	110,263	-	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-	-	-	-	-
87	4040-01	Watermain	-	-	-	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	235,064	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	-
90	4040-04	Watermains	-	-	-	-	-	-	-	-
91	4040-05	Watermains	-	-	-	-	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	-
97	4320-01	Forcemain	-	-	-	-	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623	623	623	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	354,977	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	100,520	7,520	7,520	7,520	7,520

NISGA' A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
		Gitwinksihlkw	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains	-	-	-	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	-
126	4030-01	Water Storage	-	-	-	-	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	39,597	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	-	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
132	4320-01	Lagoon	-	-	-	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	105,588
138	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	2,219,715	1,807,675	4,459,038	2,151,472	906,675	1,356,967	1,673,675	1,011,675
		Additional Agreed Upon Assets								
		Nisga'a Nation								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Gingolx								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		New Aiyansh								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Laxgalt's'ap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinkshilkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	477,107	477,107	477,107	477,107	477,107	477,107
		Total	2,696,822	2,284,782	4,936,145	2,628,579	1,383,782	1,834,074	2,150,782	1,487,782

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
		Gingok	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	184,905	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	20,075	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains	-	-	-	-	-	-	-	-
9	4010-02	Water System Mains	-	-	-	-	-	-	-	-
10	4010-03	Water System Mains	-	-	-	-	-	-	-	-
11	4020-01	Water Storage	-	-	-	-	-	-	-	-
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake	-	-	-	-	396,924	-	-	-
15	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
16	4310-02	Sanitary Mains	-	-	-	-	-	-	-	-
17	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
18	4320-01	Forceman	2,082	-	-	-	-	-	-	-
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	112,238	977	977	977	977	977	977
21	4350-01	Marine Outfall	-	-	-	-	-	-	-	-
22	4610-1	Standby Generator	30,450	-	-	-	-	-	-	-
23	4910-01	Landfill Site	-	-	400,000	-	-	-	-	-
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,519	12,619	12,519	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	243	243	243	243	243	243	243	243
31	8100-01	Dyke	-	-	-	-	-	-	-	-
32	9020-01	Garbage Truck	825	25,825	825	825	825	825	825	825
33	9030-01	625 GPM Listed Fire Truck	784	784	140,784	784	784	784	784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
		New Aiyansh	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
39	0010-01	Band Office	17,313	392,013	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	200,556	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	257,774	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2008/2009		2009/2010		2010/2011		2011/2012		2012/2013		2013/2014		2014/2015		2015/2016		
			Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16									
		Laxgalls'ap																	
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	4040-01	Watermain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	4040-04	Watermains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	4040-05	Watermains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	4050-01	Water Treatment Building	29,645	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	4320-01	Foremain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	505	605	605	605	605	605	605	605	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	523	623	623	623	623	623	623	623	623	623	623	623	623	623	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825	825	825	825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
			Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
		Gitwinkshilkw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	28,667	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	18,665	865	865
123	4010-01	Water System Mains	-	-	-	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	96,421	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	-
126	4030-01	Water Storage	-	-	-	-	-	-	-	-
127	4040-01	Water Treatment	35,528	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	-	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
132	4320-01	Lagoon	-	-	-	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	386,169	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	588
138	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	1,563,883	1,492,636	1,466,625	1,003,096	906,675	2,449,822	1,086,675	940,815
		Additional Agreed Upon Assets								
		Nisga'a Nation								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Gingolx								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		New Aiyansh								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA' A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
			Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Laxgalt's'ap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinksihkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	477,107	477,107	477,107	477,107	477,107	477,107
		Total	2,040,990	1,969,743	1,943,732	1,480,203	1,383,782	2,926,929	1,563,782	1,417,922

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		Gingolx	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	267,167
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	1,783,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	27,940	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains	-	218,993	-	-	-	-	-	-
9	4010-02	Water System Mains	-	-	-	-	-	-	-	835,030
10	4010-03	Water System Mains	-	-	-	-	-	-	-	133,619
11	4020-01	Water Storage	-	-	-	-	-	-	-	187,734
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	160,622
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	37,497
14	4050-01	Gravity Intake	-	-	-	-	-	-	-	-
15	4310-01	Sanitary Mains	-	-	-	-	-	-	-	395,045
16	4310-02	Sanitary Mains	-	-	-	-	-	-	-	127,117
17	4310-03	Sanitary Mains	-	-	-	-	-	-	-	139,273
18	4320-01	Forcemain	-	-	-	-	-	-	-	-
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	146,896
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall	-	-	-	-	-	-	-	-
22	4610-1	Standby Generator	-	-	-	-	-	-	-	30,450
23	4910-01	Landfill Site	-	-	-	-	-	-	-	-
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehticular Bridge	243	243	243	243	243	243	243	243
31	8100-01	Dyke	-	-	-	-	-	-	-	-
32	9020-01	Garbage Truck	825	825	825	825	825	825	825	825
33	9030-01	625 GPM Listed Fire Truck	784	784	784	784	784	784	784	784
34	None	New Building	7,782	128,082	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		New Aiyansh	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	815,869	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	278,574	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	599,425	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	623,706
54	4030-01	Gravity Intake	-	-	-	-	-	276,935	-	-
55	4050-01	Water Treatment System	10,663	10,663	1,352,887	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	34,100	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	34,100	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	551,805
60	4330-01	Sanitary Lagoon	-	-	645,035	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	935,970	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		LaGalts'ap	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	365,432	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	-	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	254,398	-	-	-	-	-
87	4040-01	Watermain	-	-	772,093	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	68,040
90	4040-04	Watermains	-	-	-	-	-	-	-	69,936
91	4040-05	Watermains	-	-	-	-	-	-	-	56,773
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	29,645
93	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	46,533
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	107,439
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	49,949
97	4320-01	Foremain	-	-	-	-	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	544,054
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	88,143
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623	623	623	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	145,812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	165,509	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	414,819
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	100,520

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
			Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
		Gitwinkshilkw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	2,327,019	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	158,548	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	148,584	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains	-	-	731,504	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	-
126	4030-01	Water Storage	-	-	172,222	-	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	40,354	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-	-	137,789	-	-
131	4310-01	Sanitary Mains	-	-	402,552	-	-	-	-	-
132	4320-01	Lagoon	-	-	325,505	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	43,910	2,210
		Sub Total	906,675	1,245,968	10,733,803	1,556,175	906,675	1,432,879	948,375	7,788,874
		Additional Agreed Upon Assets								
		Nisga'a Nation								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Gingolx								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	505,835	24,135	24,135	24,135	24,135
		New Aiyansh								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
			Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	(645,035)	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Laxgalt's ap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinksihlkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	(167,928)	959,807	477,107	477,107	477,107	477,107
		Total	1,383,782	1,723,075	10,565,875	2,515,982	1,383,782	1,909,986	1,425,482	8,265,981

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
		Gingolx	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains	-	-	-	-	-	-	-	-
9	4010-02	Water System Mains	-	-	-	-	-	-	-	-
10	4010-03	Water System Mains	-	-	-	-	-	-	-	-
11	4020-01	Water Storage	-	-	-	-	-	-	-	-
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake	-	-	-	-	-	-	-	-
15	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
16	4310-02	Sanitary Mains	-	-	-	-	-	-	-	-
17	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
18	4320-01	Forcemain	-	-	-	-	-	-	-	-
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall	-	-	-	-	-	-	450,292	-
22	4610-1	Standby Generator	-	-	-	-	-	-	-	-
23	4910-01	Landfill Site	400,000	-	-	-	-	-	-	-
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	255,713	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	81,363	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	302,206	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	72,516	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	243	243	243	243	243	243	8,283	243
31	8100-01	Dyke	-	-	-	-	-	-	-	-
32	9020-01	Garbage Truck	825	825	825	825	825	25,825	825	825
33	9030-01	625 GPM Listed Fire Truck	784	784	784	784	784	784	140,784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	506,064	19,664	19,664	19,664

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
			Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
39	0010-01	New Aiyansh Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Building	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	210,517	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	491,181	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	109,880	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	85,280	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	110,700	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	18,860	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	75,439	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	12,300	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	84,460	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	59,279	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
		Laxgalt's'ap	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	110,263	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-	-	-	-	-
87	4040-01	Watermain	-	-	-	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	-
90	4040-04	Watermains	-	-	-	-	-	-	-	-
91	4040-05	Watermains	-	-	-	-	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains	538,419	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	-
97	4320-01	Forcemain	-	-	-	-	-	49,234	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	143,500	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	47,560	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	15,578	338	338
105	6010-04	Gravel Road	338	338	338	338	338	15,578	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	184,500	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	131,200	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	27,880	605	605
109	6010-08	Gravel Road	623	623	623	623	623	28,700	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
			Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
		Gitwinksihlkw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains	-	-	-	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	974,171
126	4030-01	Water Storage	-	-	-	-	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349	35,528	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	39,597	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	-	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
132	4320-01	Lagoon	-	-	-	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	185,973	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	82,526	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	342,888	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	105,588	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	86,457	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	1,655,611	1,306,675	906,675	1,354,938	1,466,364	3,956,638	1,505,007	1,936,846
		Additional Agreed Upon Assets								
		Nisga'a Nation								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Gingolx								
143	4360-01	Sanitary Mains	40,112	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		New Aiyansh								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA 'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032
			Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
149		Sanitary Mains	523,438	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(491,181)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(109,880)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(85,280)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(110,700)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(18,860)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(75,439)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(12,300)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(84,460)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(59,279)	(1,286)	(1,286)
171		Laxgalt's ap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	32,728	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
176		Gitwinksihlkw								
		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	1,073,385	477,107	477,107	477,107	477,107	(537,719)	477,107	477,107
		Total	2,728,996	1,783,782	1,383,782	1,832,045	1,943,471	3,418,919	1,982,144	2,413,953

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Gingolx	2032/2033	2033/2034	2034/2035	2035/2036
				Year 33	Year 34	Year 35	Year 36
1	0010-01	Band Office		35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage		6,505	6,505	6,505	6,505
3	0020-01	Fire Hall		11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall		68,171	68,171	68,171	68,171
5	0060-01	Lift Station		125	125	125	125
6	0090-01	Storage Shed		2,723	2,723	2,723	2,723
7	0180-01	Pump House		1,540	1,540	1,540	1,540
8	4010-01	Water System Mains		-	-	-	-
9	4010-02	Water System Mains		-	-	-	-
10	4010-03	Water System Mains		-	-	-	-
11	4020-01	Water Storage		-	-	-	-
12	4030-01	Community Well		6,033	6,033	6,033	6,033
13	4030-02	Community Well		1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake		-	-	-	-
15	4310-01	Sanitary Mains		-	-	-	-
16	4310-02	Sanitary Mains		-	-	-	-
17	4310-03	Sanitary Mains		-	-	-	-
18	4320-01	Foremain		0	2,082	-	-
19	4330-01	Lift Station		1,279	1,279	1,279	1,279
20	4340-01	Lift Station		977	977	112,238	977
21	4350-01	Marine Outfall		-	-	-	-
22	4610-1	Standby Generator		-	-	-	-
23	4910-01	Landfill Site		-	-	-	-
24	6010-01	Gravel Road		5,548	5,548	5,548	5,548
25	6010-02	Gravel Road		1,765	1,765	1,765	1,765
26	6010-03	Gravel Road		6,557	6,557	6,557	6,557
27	6010-04	Gravel Road		1,573	1,573	1,573	1,573
28	8010-01	Bridge		3,449	3,449	3,449	3,449
29	8030-01	Bridge		12,619	12,619	986,277	12,619
30	8040-01	Vehicular Bridge		243	243	243	243
31	8100-01	Dyke		-	120,965	-	-
32	9020-01	Garbage Truck		825	825	825	825
33	9030-01	625 GPM Listed Fire Truck		784	784	784	784
34	None	New Building		7,782	7,782	7,782	7,782
35	None	Nursery School		6,888	6,888	6,888	6,888
36	None	Health Centre		34,305	988,905	34,305	34,305
37	None	Doctor's Trailer		6,456	6,456	6,456	6,456
38	None	Nurse's Residence		19,664	19,664	19,664	19,664

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2032/2033		2033/2034		2034/2035		2035/2036	
			Year 33	Year 34	Year 34	Year 35	Year 35	Year 36		
		New Aiyansh								
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	1,364,284
44	0030-01	Warehouse	3,364	72,564	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	34,290	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	252,688	-	-	-
50	4010-01	Water System Mains	-	743,706	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	181,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
73	None	Nursery School	12,273	280,073	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2032/2033	2033/2034	2034/2035	2035/2036
	Laxgals'ap		Year 33	Year 34	Year 35	Year 36
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-
87	4040-01	Watermain	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-
90	4040-04	Watermains	-	-	-	-
91	4040-05	Watermains	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387
93	4310-01	Sanitary Mains	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-
97	4320-01	Forcemain	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623
110	7010-01	Dyke	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2032/2033		2033/2034		2034/2035		2035/2036	
			Year 33	Year 34	Year 35	Year 36	Year 35	Year 36	Year 35	Year 36
		Gitwinksihkw								
117	0020-01	Band Office	18,736	424,236	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains	-	-	-	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	-
126	4030-01	Water Storage	-	-	-	-	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	-	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
132	4320-01	Lagoon	-	-	-	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
139	None	Health Centre	20,336	523,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	906,675	4,186,228	4,186,228	2,244,282	2,244,282	2,211,675	2,211,675	2,211,675
		Additional Agreed Upon Assets								
		Nisga'a Nation								
142		Government Building	196,328	196,328	196,328	7,067,808	196,328	196,328	196,328	196,328
		Gingox								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		New Aiyansh								
146	4010-04	Water System Mains	0	0	0	251,852	0	251,852	0	0
147		Community Building	147,530	147,530	147,530	4,799,369	147,530	4,799,369	147,530	147,530
148		Watermains	0	0	0	388,268	0	388,268	0	0

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	2032/2033	2033/2034	2034/2035	2035/2036
			Year 33	Year 34	Year 35	Year 36
149		Sanitary Mains	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	910,238	0
151	4330-01	Sanitary Lagoon	0	0	0	0
152		Wastewater Treatment Building	294	294	10,374	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)
		Laxgalt's ap				
171	4040-06	Watermains	0	0	49,576	0
172	4310-05	Sanitary Mains	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142
174		Community/Admin Building	73,264	73,264	2,383,384	73,264
175		Watermains	0	0	15,919	0
		Gitwinksihkw				
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	15,936,479	477,107
		Total	1,383,782	4,663,395	18,180,761	2,688,782

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Table 3 Historic Effective Year Funding for Agreed-Upon Assets

Year	Annual Cost for 36 Years (Totals from Table 2)
Year 1	\$2,696,822
Year 2	\$2,284,782
Year 3	\$4,936,145
Year 4	\$2,628,579
Year 5	\$1,383,782
Year 6	\$1,834,074
Year 7	\$2,150,782
Year 8	\$1,488,782
Year 9	\$2,040,990
Year 10	\$1,969,743
Year 11	\$1,943,732
Year 12	\$1,480,203
Year 13	\$1,383,782
Year 14	\$2,926,929
Year 15	\$1,563,782
Year 16	\$1,417,922
Year 17	\$1,383,782
Year 18	\$1,723,075
Year 19	\$10,565,875
Year 20	\$2,515,982
Year 21	\$1,383,782
Year 22	\$1,909,986
Year 23	\$1,425,482
Year 24	\$8,265,981
Year 25	\$2,728,996
Year 26	\$1,783,782
Year 27	\$1,383,782
Year 28	\$1,832,045
Year 29	\$1,943,471
Year 30	\$3,418,919
Year 31	\$1,982,114
Year 32	\$2,413,953
Year 33	\$1,383,782
Year 34	\$4,663,335
Year 35	\$18,180,761
Year 36	\$2,688,782
Total	\$107,708,498

- a) The weighted average life of the Agreed-Upon Assets is 36 years.
- b) The total cost of replacement and major maintenance for Agreed-Upon Assets from Year 1 through Year 36 is \$107,708,498.
- c) The historic effective year funding for Agreed-Upon Assets is: $(\$107,708,498 / 36) = \$2,990,000$

Schedule D

Other Fisheries Related Funding

1.0 Lisims Fisheries Conservation Trust

- 1.1 In accordance with paragraphs 77(j) and 106 of the Fisheries Chapter, the Joint Fisheries Management Committee ("JFMC") will make recommendations to the trustees of the Lisims Fisheries Conservation Trust (the "Trust") in respect of projects, programs and activities to be funded with expenditures from the Trust.
- 1.2 Table 1 sets out the annual activities and projects that Canada and the Nisga'a Nation have identified as their priorities for funding from the Trust. Table 1 also includes an estimate of the costs associated with undertaking the activities and projects.

Table 1

Activities and Projects	Estimated Funding
Undertake sockeye salmon stock assessment and determine conservation levels including: escapement monitoring, tag recovery and stock discrimination, the fishwheel stock assessment program, and DNA sampling to identify escapement levels for specific stocks.	\$543,000
Undertake chinook salmon stock assessment and determine conservation levels including: escapement monitoring in the Nass Area, tag recovery and stock discrimination, the fishwheel stock assessment program, and DNA sampling to identify escapement levels for specific stocks.	\$335,000
Undertake coho, pink, and chum salmon stock assessment and determine conservation levels including: escapement monitoring in the Nass Area, the coded-wire tagging program and stock discrimination, the fishwheel stock assessment program, and DNA sampling to identify escapement levels for specific stocks.	\$364,500
Monitor Nisga'a and recreational salmon harvests in the Nass River.	\$150,000
Monitor Nass eulachon catch and undertake biomass assessments.	\$70,000
TOTAL	\$1,500,000

- 1.3 Canada and the Nisga'a Nation estimate that activities and projects identified in Table 1 will require funding of approximately \$1,500,000 in year 2019 dollars per year.

Schedule E

Programs and Services Report

Health Reporting

Health Report E.1

Annual report on Immunizations provided under subparagraph 4(a)(ii).

Health Reporting

Health Report E.2

Annual summary report on incidents of communicable diseases -- subparagraphs 4(a)(ii) and (b).

Communicable Disease Reports Month	Notifiable Communicable Disease	Community	Number of Persons with Disease

Health Reporting

Health Report E.3

Annual report on the delivery of health programs and services provided under subparagraph 5(b) and the use of those resources provided in the delivery of the programs and services, in accordance with the health priorities and objectives in the health plan under subparagraph 5(c).

Report to include the following elements:
Summary of programs and services delivered, including goals and objectives of each
Data on services, operations and results
Challenges and documented changes in health status encountered when delivering the health program
Updated health plan, if applicable

Health Reporting

Health Report E.4

5 year evaluation in respect of the health programs and services provided under subparagraph 5(c).

Report to include the following elements:

Summary of programs and services delivered, including goals and objectives of each
Data on services, operations and results
Challenges and documented changes in health status encountered when delivering the health program
Updated health plan

Notes:

Every 5 years prepare an evaluation report.

Evaluation report to be prepared in accordance with the evaluation plan, which is part of the health plan.

Updated health plan to be prepared following completion of the evaluation report.

Health Reporting Requirements

Health Report E.5

Reporting Requirement	Recipient	Frequency
Physician Compensation		
Annual Physician Compensation Reports	Billing Integrity and the BCMA benefits department	Within 90 days of the end of calendar year
Encounter Reporting	Ministry of Health Services	Within 90 days of the service provision
Full time equivalent ("FTE") service claims	Ministry of Health Services	Within 28 days of the end of each month after the service provision
Third party billings – annual summary	Ministry of Health Services	Within 60 days of the end of Fiscal Year
List of physicians working and residing in community	Ministry of Health Services	December 31 annually including updates of changes as they occur
Medical On-call Availability Program ("MOCAP") financial statement of expenditures today and forecasting for the remaining Fiscal Year	Ministry of Health Services	Within 45 days of quarterly fiscal period end
Annual financial summary of expenditures by physician who received MOCAP funding	Ministry of Health Services	Within 60 days of the end of Fiscal Year
Acute Care (as applicable)		
Emergency Visits to Diagnostic and Treatment ("D&T") Centres (Visits- Face to Face)	Ministry of Health Services	Quarterly
Specialist Services at D&T Centres (Visits- Face to Face)	Ministry of Health Services	Quarterly
Clinical Lab – Specimen Collection and/or Analysis	Ministry of Health Services	Quarterly
Radiography (Exams)	Ministry of Health Services	Quarterly
Capital and Finance		
Budget Working Papers	Ministry of Health Services	Within 90 days of the beginning of the Fiscal Year
Appendix C - Financial Report for Health Authorities and Hospital Societies	Ministry of Health Services	Quarterly including transactions up to the end of each fiscal quarter
<i>Financial Information Act</i> Reporting (if applicable)	Ministry of Health Services	Within six months of the end of Fiscal Year
Audited Financial Statements and Management Letter	Ministry of Health Services	Annually
Expenditure of non-Prepaid Capital Advance	Ministry of Health Services	Annually

Social Services Reporting

Social Service Report E.6

1. Delegated Services

A. Annual report on children under care to whom Delegated Services are provided on Nisga'a Lands, by category of assistance.

B. To British Columbia, within 60 days of the end of the Fiscal Year, an annual report on Delegated Services provided in the Northwest Corridor as follows:

	Length of time agreement was in place during the year		
	3 months or less	more than 3 months up to 6 months	over 6 months
Number of support service agreements with Parents under s.5 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			
Number of children provided services under voluntary care agreements under s.6 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			
Number of children provided services under special needs agreements under s.7 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			
Number of children provided services under agreements with the child's kin and others under s.8 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			
Number of youth provided services under agreements with youth under s.12.2 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			
Number of adults provided services under agreements with adults under s.12.3 CFCSA, by length of time during the Fiscal Year for which the agreement was in place			

Number of children under continuing custody orders transferred to Nisga'a Child and Family Services in the Northwest Corridor during the Fiscal Year	
Number of guardians provided with financial support under s. 54.01 CFCSA during the Fiscal Year	
Number of guardians provided with financial support under s. 54.1 CFCSA during the Fiscal Year	

C. To British Columbia, at least 12 months before the Expiry Date, a description of other child and family services provided in the Northwest Corridor, if any, using funds provided by British Columbia for Delegated Services or Non-Delegated Services.

2. Non-Delegated Services

A. To British Columbia, within 60 days of the end of the Fiscal Year, an annual report on Family Group Conference Services as follows:

i) in respect of Family Group Conference Services on Nisga'a Lands and in the Northwest Corridor:

Family Group Conference Services	Nisga'a Lands	Northwest Corridor
# of referrals for s. 20 CFCSA Family Conferences		
# of partially completed s. 20 CFCSA Family Conferences		
# of completed s. 20 CFCSA Family Conferences		
# of referrals for Family Case Planning Conferences		
# of partially completed Family Case Planning Conferences		
# of completed Family Case Planning Conferences		

ii) in respect of Family Group Conference Services, if any, off Nisga'a Lands and outside of the Northwest Corridor:

Family Group Conference Services (Type of support provided)	# of Nisga'a families assisted	Area of British Columbia

B. To British Columbia, a monthly report on the Supported Child Development Program and the Infant Development Program in accordance with the applicable British Columbia guidelines .

Social Services Reporting

Social Service Report E.7

Annual report on individuals to whom income assistance is provided under subparagraph 17(d), by category of assistance.

	Singles	Families	Couples	Total
Case Months *				
Case Load *				

*All persons ordinarily resident on Nisga'a Lands.

Notes:

Case Months is the sum of the number of cases who received income assistance in any of the twelve months in the Fiscal Year (reported by category of assistance Example: for families: April 3 cases; May - 5 cases; June - 4 cases; July - 4 cases; August - 4 cases; September - 5 cases; October - 5 cases; November - 5 cases December - 5 cases; January - 4 cases; February - 4 cases; March - 4 cases. Case Months = 3 + 5 + 4 + 4 + 4 + 5 + 5 + 5 + 4 + 4 + 4 = 52.

Case Load is the average number of cases receiving income assistance, i.e. case months divided by 12. For the example above, case load would be 52/12 = 4.33.

Social Services Reporting

Social Service Report E.8

Annual report on individuals to whom income assistance is provided under subparagraph 17(d), by category of assistance.

	PPMB Singles	PPMB Families	PPMB Couples	Total
Case Months*				
Case Load*				

	PWD Singles	PWD Families	PWD Couples	Total
Case Months*				
Case Load*				

*All persons ordinarily resident on Nisga'a Lands

Notes:

Persons with Persistent Multiple Barriers - have a medical condition, other than an addiction, confirmed by a physician, which has continued for at least one year or has occurred frequently in the past year and is likely to continue for at least two more years, and in the opinion of the First Nation Social Development worker, the confirmed medical condition seriously restricts the client's ability to search for, accept or continue employment.

Persons with Disabilities - An individual who is 18 years of age or older and must have a severe mental or physical impairment that, in the opinion of a medical practitioner is likely to continue for at least 2 years, and in the opinion of a health professional, directly and significantly restricts the individual's ability to perform daily living activities either continually or periodically for extended periods, and as a result of those restrictions, the individual requires help to perform daily living activities.

Case Months is the sum of the number of cases who received income assistance in any of the twelve months in the Fiscal Year (reported by category of assistance. Example: for families: April 3 cases; May - 5 cases; June - 4 cases; July - 4 cases; August - 4 cases; September - 5 cases; October - 5 cases; November - 5 cases December - 5 cases; January - 4 cases; February - 4 cases; March - 4 cases. Case Months = 3 + 5 + 4 + 4 + 4 + 5 + 5 + 5 + 4 + 4 + 4 = 52

Case Load is the average number of cases receiving income assistance, i.e. case months divided by 12. For the example above, case load would be 52/12 = 4.33.

Social Services Reporting

Social Service Report E.9

Annual report on enrolment and completion rates of individuals in training and employment programs provided under subparagraph 16(d).

Program/Measure	Enrolment	Completion Rate and Number

Notes:

The completion rate is calculated as the number of individuals who have started a program (denominator) compared to those who have completed a program (numerator).

Social Services Reporting

Social Service Report E.10

Annual report on Investment of Savings from National Child Benefit Program under subparagraph 16(e).

Amount of reinvestment fund: \$ _____

Type of Project *	
Objectives	
Expected Results	
Accomplishments	

* e.g. child care, child nutrition, support for Parents, home work transition, cultural enrichment

Education Reporting

Education Report E.11

Annual report on enrolment and completion rates and number of Eligible Students receiving Federally Supported Programs and Services under subparagraph 20(a)(iii), by gender of student and type of educational institution.

EDUCATIONAL INSTITUTION	Enrolment*						Completion Rate* and Number									
	Nisga'a Village Operated School		Independent School		Provincial School (SD ___)		Total		Nisga'a Village Operated School		Independent School		Provincial School (SD ___)		Total	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male		
Kindergarten																
Elementary (Graded)																
Elementary (Ungraded)																
Secondary (Graded)																
Secondary (Ungraded)																
Dogwood Completion Certificate																
School Leaving Certificate																
TOTAL																

*Eligible Students ordinarily resident on Nisga'a Lands.

Note: The completion rate is calculated as the number of individuals who have started a program (denominator) compared to those who have completed a program (numerator).

Education Reporting

Education Report E.12

Annual report on enrolment and completion rates and number of individuals receiving Federally Supported Programs and Services under subparagraph 20(b), by gender of student and type of educational institution.

EDUCATIONAL INSTITUTION	Enrolment*		Completion Rate* and Number	
	Female	Male	Female	Male
University				
College (Public/Private)				
Open Learning Agency				
Institutes				
Private Post-Secondary Institutions				
TOTAL				

* Nisga'a citizens and Nisga'a Indians wherever they reside in Canada.

Notes:

University - offer a wide array of undergraduate degree programs as well as a comprehensive range of programs at the graduate level. Universities also offer diplomas and certificates in a variety of professional fields, as well as programs of continuing education. They are major centres of basic and applied research. (UBC, UVic, SFU, UNBC & RRU)

College - provide courses and programs leading to certificates, diplomas and associate degrees in vocational, career, technology, trades and academic studies. Colleges also provide adult basic education courses. When amendments to the *College and Institute Act* come into force later this year, colleges will be able to offer applied bachelors degrees. (11 Public Colleges)

Open Learning Agency - provides open learning education province-wide and internationally. The OLA is mandated by the Ministry to offer a range of college- and university-level programs leading to certificates, diplomas and degrees, and works in partnership with other post-secondary institutions to provide distance learning. (Note: OLA is going to be replaced with BC campus - it is expected that the open learning courses will still be offered, just by a different organization.)

Institutes - provide specialized programs in technologies and trades, art and design, law enforcement, and indigenous studies. They may offer credentials ranging from certificates to degrees. Aboriginal Institutes are public Aboriginal-controlled institutions that provide courses and programs leading to certificates, diplomas and associate degrees in program areas relevant to the needs of Aboriginal individuals and communities. (3 Provincial; 2 Aboriginal)

Private Post-Secondary Institutions - include private universities, colleges and institutes that offer a range of academic programs, career-related training (including adult basic education and all aspects of job training [e.g., job skill training, job entry, and life skills]), university transfer and vocational programs including apprenticeship training. These institutions are not publicly funded.

Completion Rate - calculated as the number of individuals who have started a program (denominator) compared to those who have completed a program (numerator).

Education Reporting

Education Report E.13

Funding for Wilp Wilxo'oskwahl Nisga'a

Provide BC with an annual report by December 31 of each year, reflecting activity for the recently completed academic year (September – August) that identifies:

- a) Student headcount enrolment and Full Time Equivalents, by program and total;
- b) Number of course hours per program; and
- c) Number of graduates.

Skills and Employment Training Reporting

Skills and Employment Training Report E.14

Aggregated Data on Skills and Employment Training Programs and Services

For clients served in each Fiscal Year (April 1st to March 31st), please provide the following information by age range (clients under 15; 15 to 30 years old; 31 and over) and gender (Male/Female/Other):

1. Total number of clients served.
2. Highest level of education at intake:
 - No formal education
 - Up to Grade 7-8 (Secondaire I-II)
 - Grade 9-10 (Secondaire. III)
 - Grade 11-12 (Secondaire IV-V)
 - Secondary School Diploma or GED
 - Some post-secondary training
 - Apprenticeship or trades certificate or diploma
 - College, CEGEP, or other non-university certificate or diploma
 - University certificate or diploma
 - University - Bachelor Degree
 - University - Master's Degree
 - University – Doctorate
3. Number of clients who are a social assistance recipient.
4. Number of clients who participated in the following programs:
 - Career Research and Exploration
 - Diagnostic Assessment
 - Employment Counselling
 - Skills Development - Essential Skills
 - Skills Development - Academic Upgrading
 - Work Experience - Job Creation Partnerships

- Work Experience - Wage Subsidy
 - Work Experience - Student Employment
 - Occupational Skills Training - Certificate
 - Occupational Skills Training - Diploma
 - Occupational Skills Training - Degree
 - Occupational Skills Training - Apprenticeship
 - Occupational Skills Training - Vocational / Industry Recognized
 - Self-employment
 - Job Search Preparation Strategies
 - Job Starts Supports
 - Employer Referral
 - Employment Retention Supports
 - Referral to Agencies
 - Pre-Career Development
5. Number of clients who completed the following programs:
- Career Research and Exploration
 - Diagnostic Assessment
 - Employment Counselling
 - Skills Development - Essential Skills
 - Skills Development - Academic Upgrading
 - Work Experience - Job Creation Partnerships
 - Work Experience - Wage Subsidy
 - Work Experience - Student Employment
 - Occupational Skills Training - Certificate
 - Occupational Skills Training - Diploma
 - Occupational Skills Training - Degree
 - Occupational Skills Training - Apprenticeship
 - Occupational Skills Training - Vocational / Industry Recognized
 - Self-employment
 - Job Search Preparation Strategies
 - Job Starts Supports

- Employer Referral
 - Employment Retention Supports
 - Referral to Agencies
 - Pre-Career Development
6. Number of clients that found employment as a result of participation in programs.
7. Number of clients that returned to school as a result of participation in programs.
8. Highest level of education as a result of participation in programs:
- No formal education
 - Up to Grade 7-8 (Secondaire I-II)
 - Grade 9-10 (Secondaire. III)
 - Grade 11-12 (Secondaire IV-V)
 - Secondary School Diploma or GED
 - Some post-secondary training
 - Apprenticeship or trades certificate or diploma
 - College, CEGEP, or other non-university certificate or diploma
 - University certificate or diploma
 - University - Bachelor Degree
 - University - Master's Degree
 - University - Doctorate

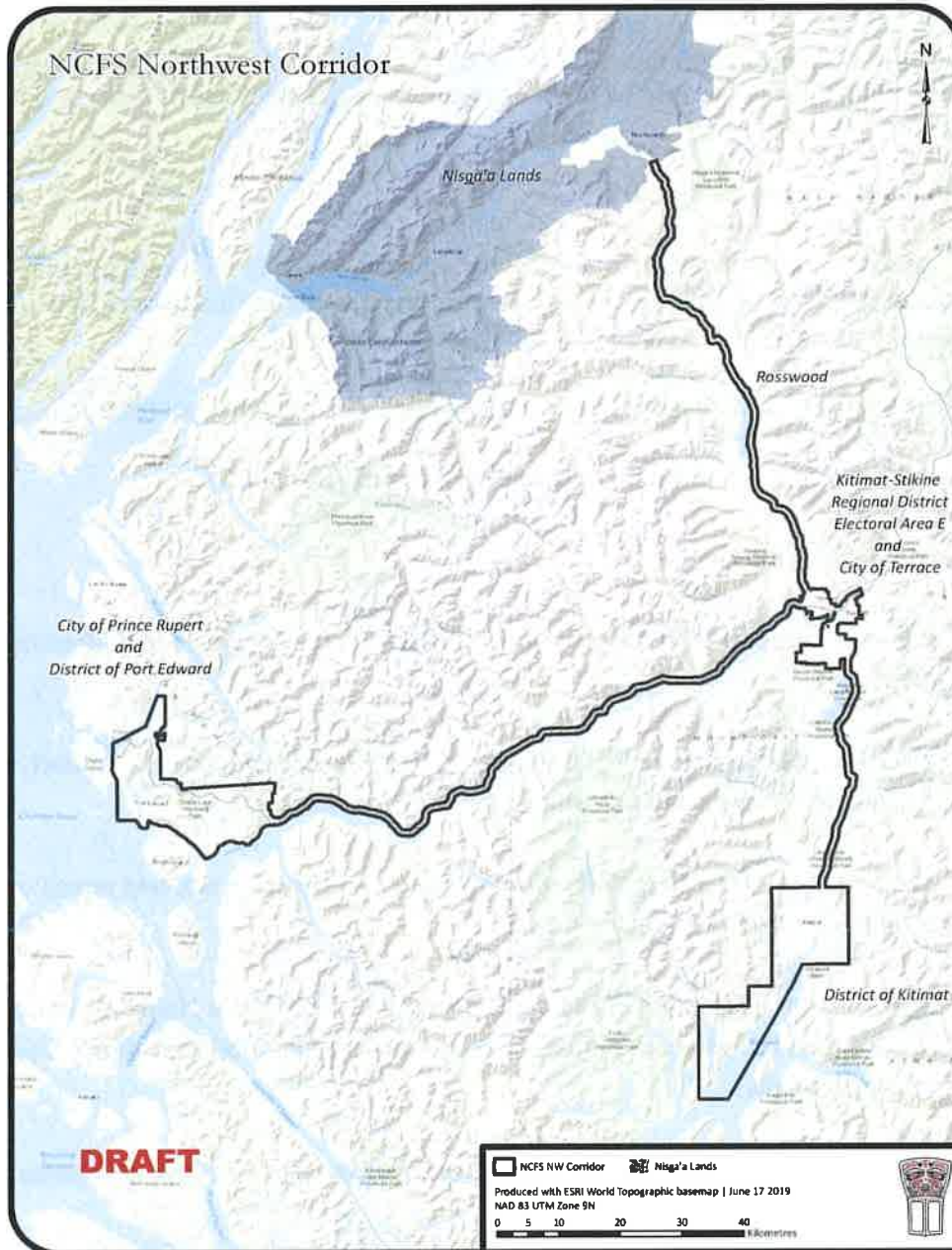
Schedule F

Non-Delegated Services

1. The Nisga'a Nation will ensure the provision of:
 - a. an Infant Development Program and a Supported Child Development Program for all children ordinarily resident on Nisga'a Lands;
 - b. Family Group Conference Services for:
 - i. all persons ordinarily resident on Nisga'a Lands;
 - ii. a Nisga'a child and the child's family if the child's parent is ordinarily resident in the Northwest Corridor; and
 - iii. a Nisga'a child and the child's family if the child's parent is ordinarily resident off Nisga'a Lands and outside of the Northwest Corridor at the Nisga'a Nation's discretion.
2. In the delivery of Non-Delegated Services, the Nisga'a Nation will ensure that:
 - a. the Nisga'a Nation complies with the *Criminal Records Review Act* [RSBC 1996] c. 86;
 - b. the Nisga'a Nation complies with the *Freedom of Information and Protection of Privacy Act* [RSBC 1996], c. 165;
 - c. there is an impartial and transparent process for managing complaints and reviewing administrative decisions;
 - d. in respect of Family Group Conference Services, the Nisga'a Nation complies with the CFCSA and delivers the services in accordance with British Columbia guidelines specific to Family Group Conference Services; and
 - e. in respect of the Infant Development Program and the Supported Child Development Program, the Nisga'a Nation delivers the programs in accordance with the applicable British Columbia guidelines specific to these programs.

Schedule G

Map of Northwest Corridor



Schedule H
Federal Budget 2018 Funding

1. In this schedule,

“Budget 2018 Funding” means the allocation of funds in respect of gap closing initiatives from the \$189.2 million for self-governing Indigenous governments announced by Canada in its 2018 Budget Plan;

“Gap Funding” means \$8,708,016;

“Gap” means a gap in infrastructure on Nisga’a Lands, housing on Nisga’a Lands, or in the social well-being of Nisga’a Citizens as compared to the infrastructure, housing, or social well-being levels in agreed-upon comparator communities;

“Gap Closing Plan” means a document that contains the following content:

- a. a description of a program or initiative intended to close a Gap;
- b. evidence of the Gap;
- c. an explanation of how the program or initiative could succeed in addressing the Gap;
- d. evidence, whether statistical or based on local experience, that the initiative can reasonably be expected to result in the desired outcome;
- e. confirmation of the Nisga’a Nation’s ability to measure, track and report on progress towards addressing Gaps;
- f. confirmation of existing or planned capacity of the Nisga’a Nation to undertake the program or initiative, either on its own or in collaboration with other persons or governments;
- g. a plan for measuring expected outputs and outcomes in the near (0-4 years) and intermediate (5-9 years); and
- h. a plan for providing an annual report to Canada, with the first due no earlier than December 2021, containing a summary of the programs or initiatives undertaken, the progress made to date of the report including relevant indicators/administrative data, and (where feasible) the outputs and outcomes of the programs or initiatives; and

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

“Global Report” means a report on the outcomes of the initiatives funded by the Budget 2018 Funding to be drafted jointly by the recipients of the Budget 2018 Funding who wish to participate.

2. In respect of the 2018/19 Fiscal Year, Canada will pay to the Nisga'a Nation before June 30, 2019:
 - a. \$4,283,435 as additional funding for governance;
 - b. \$50,000 to the Nisga'a Nation by way of transfer to support development of internal capacity to gather, collect and utilize data in a standardized manner; and
 - c. \$100,000 to the Nisga'a Nation by way of transfer to support the Nisga'a Nation in carrying out comprehensive infrastructure, housing or social well-being assessments.
3. Canada will pay, by September 30, 2019, \$275,000 to the Nisga'a Nation by way of transfer to support the Nisga'a Nation in carrying out one or more comprehensive infrastructure, housing or social well-being assessments.
4. Canada will pay the Gap Funding to the Nisga'a Nation by way of transfer within 90 days of receiving a document purporting to be a Gap Closing Plan from the Nisga'a Nation, except that if either Party initiates the dispute resolution procedures in paragraphs 93 through 96 of this Agreement with respect to that document then the running of time under this paragraph will be suspended until that dispute is resolved.
5. Notwithstanding paragraph 4:
 - a. the maximum Gap Funding that Canada will be required to pay to the Nisga'a Nation before April 1, 2020, will be \$5,919,180, and
 - b. if paragraph (a) applies, Canada will pay any balance of the Gap Funding to the Nisga'a Nation by May 30, 2020.
6. The Nisga'a Nation will segregate the Gap Funding from other funding received by the Nisga'a Nation and expend the Gap Funding only on creating and implementing programs or initiatives to close Gaps.
7. The Nisga'a Nation's obligations under paragraph 6 are contingent on receipt of the Gap Funding.

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

8. The Nisga'a Nation may in its sole discretion allocate the Gap Funding to any category of Gaps and expend the Gap Funding across one or more Fiscal Years.
9. The Gap Funding is part of the Budget 2018 Funding, and receipt of the Gap Funding under this agreement does not in and of itself make the Nisga'a Nation ineligible for other sources of funding that may be made available by Canada from time-to-time related to closing Gaps, or other programs and services.
10. The Nisga'a Nation will allow non-confidential information in the reports that it provides to Canada pursuant to this Schedule to be used in the development of the Global Report. The Nisga'a Nation may participate in drafting the Global Report jointly with other recipients of the Budget 2018 Funding and may provide additional information and content for that report. If the Nisga'a Nation participates in drafting the Global Report, it will use best efforts to submit the report to Canada by December 31, 2025.
11. This Schedule supersedes Schedule I to the second fiscal financing agreement. Any payments made under Schedule I to the second fiscal financing agreement are deemed to be payments made under this Schedule.

Schedule I
Annual Fiscal Plan

Nisga'a Nation Fiscal Financing Agreement (No. 3)				
Annual Fiscal Plan				
20__ / __ Fiscal Year				
Schedule B Funding Area	Base Year 2019/20	POPULATION Factor	PRICE Adjustment	FISCAL 20__/20__
Health Programs				
Total Health Funding				
Social Programs				
Total				
Income Assistance				
Total				
Education				
Total				
Government & Local Services				

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

Total				
Land & Resource Management				
Total				
Capital				
Total				
Housing				
Housing				
Lisims Fisheries Conservation Trust Shortfall (\$467,000)		467,000		467,000
Total FFA Program Funding				

Schedule J

Extension Schedule

The Parties hereby agree to extend the Nisga'a Nation Fiscal Financing Agreement (No. 3) to March 31, 20__.

SIGNED this ____ day of ____, 20__, in)
the presence of:)
)
)
)
)
)
)
)
_____)
As to the authorized signatory for the)
Minister of Crown-Indigenous Relations)

**HER MAJESTY THE QUEEN IN
RIGHT OF CANADA as represented
by the Minister of Crown-Indigenous
Relations or duly authorized signatory**

Per: duly authorized signatory

SIGNED this ____ day of ____, 20__, in)
the presence of:)
)
)
)
)
)
)
)
_____)
As to the authorized signatory for the)
Minister of Indigenous Relations and)
Reconciliation

**HER MAJESTY THE QUEEN IN
RIGHT OF BRITISH COLUMBIA as
represented by the Minister of
Indigenous Relations and
Reconciliation or duly authorized
signatory**

Per: duly authorized signatory

NISGA'A NATION FISCAL FINANCING AGREEMENT (No. 3)

SIGNED this _____ day of _____, 20____, in)
the presence of:)

**NISGA'A NATION as represented by
the Nisga'a Lisims Government
Executive**

As to the signature of the Secretary)
Treasurer of Nisga'a Lisims Government)

Secretary Treasurer of Nisga'a Lisims
Government