Nisga'a Final Agreement / IMPLEMENTATION REPORT 2010-2011



The Nisga'a Final Agreement is British Columbia's first modern treaty. A landmark in the relationship between Canada and its First Nations peoples, the Treaty came into effect on May 11, 2000.
The governments of Canada, British Columbia, and the Nisga'a Nation are partners in the Nisga'a Final Agreement (the Treaty), which sets out Nisga'a Lands and the Nisga'a people's right of self-government. Because three governments share responsibility for the Treaty, an implementation committee was formed to provide a forum for the partners to discuss its implementation.
This report summarizes the progress made in the eleventh year of the Nisga'a Final Agreement, from April 1, 2010 to March 31, 2011.

Hli gadihl Nisga'a ahl K'alii Aksim Lisims Nisga'a – People of the Nass River

OUR HOME

K'alii Aksim Lisims (the Nass River) flows through a land of sacred mountains and dense forests on Canada's Pacific Coast. The Nisga'a people have lived in the Nass River Valley since before recorded time. Today, the Nisga'a Nation includes more than 6,778 people residing in the Nisga'a Villages of Gingolx, Laxgalts'ap, Gitwinksihlkw, New Aiyansh and beyond the Nass Valley in Terrace, Prince Rupert / Port Edward, Greater Vancouver, and across North America.

OUR TREATY

May 11, 2000, marked the end of a 113-year journey — and the first steps in a new direction. On that date, the Effective Date of the Nisga'a Final Agreement (the Treaty), the *Indian Act* ceased to apply to Nisga'a people (except for the purpose of determining whether an individual is an "Indian"). The Nisga'a Final Agreement is the first treaty in British Columbia to provide constitutional certainty in respect of an Aboriginal people's Section 35 right to self-government. The Treaty recognizes Nisga'a Lands (2000 km²) and opens the door for joint economic initiatives in the development of the Nisga'a Nation's natural resources. An example of hope, trust, and cooperation, the Nisga'a Final Agreement is being studied by governments and Aboriginal peoples the world over.

OUR GOVERNMENT

Proud British Columbians and Canadians, Nisga'a citizens are responsible for building and maintaining their own institutions. The Nisga'a Nation is represented by Nisga'a Lisims Government (NLG) — a modern, forward-thinking administration based on traditional culture and values. Nisga'a Government has the authority to pass laws on a broad range of matters. At the same time, Nisga'a lawmaking authority is concurrent with federal and provincial authority. Designed to assure democracy, transparency, and accountability, Nisga'a Government is comprised of NLG and the four Nisga'a Village Governments.

OUR VISION

"Sayt-K'ilim-Goot: one heart, one path, one nation." NLG is committed to ensuring its programs, services, and day-to-day operations reflect this vision.

In the spirit of Sayt-K'ilim-Goot, the Nisga'a Nation is a place where:

- our Ayuuk, language, and culture are the foundation of our identity
- learning is a way of life
- we strive for sustainable prosperity and self-reliance
- we inspire trust and understanding through effective communication, and
- our governance and services evolve to meet our people's needs.

NISGA'A CULTURE & HERITAGE



Nilhl gan aluut'aahl naa ńuuṁ wil dip hooxhl ayuugaṁ, algaxaṁ, ganhl lip wilaa looṁ

Our Ayuuk, language, and culture are the foundation of our identity

Nisga'a Lisims Government is committed to protecting and promoting Nisga'a culture in all aspects of society. Ayuukhl Nisga'a — the ancient laws and customs of the Nisga'a people — informs, guides, and inspires Nisga'a culture. The Nisga'a Constitution provides that Simgigat (chiefs), Sigidim Haanak' (matriarchs), and respected Nisga'a elders advise Nisga'a Government on matters relating to the traditional values of the Nisga'a Nation through the Council of Elders, and that Nisga'a Government must respect and encourage the use of the Nisga'a language and the practice of Nisga'a culture.

AYUUKHL NISGA'A DEPARTMENT

The Ayuukhl Nisga'a Department (AND) protects, preserves, and promotes Nisga'a language, culture, and history. This is achieved through:

- development and maintenance of the catalogue system for Nisga'a archives
- digitizing audio interviews with elders and past leaders
- resource and administrative support for the Council of Elders and various government committees
- liaison and negotiations with outside museums and institutes
- collaborating and supporting various language and culture initiatives by various NLG stakeholders
- research and production of books on key aspects of Nisga'a culture, and
- supporting other NLG languages and culture initiatives.

During the reporting period, AND played an instrumental role in receiving Nisga'a artifacts and supporting preparations leading up to the completion and opening of the Nisga'a Museum.

NISGA'A MUSEUM

Construction of the soaring 10,000 square foot facility in Laxgalts'ap was substantially complete by the end of the reporting period. In preparation for the opening of the museum, the Royal BC Museum and the Canadian Museum of Civilization legally and physically transferred artifacts listed in Appendix L-3 of the Nisga'a Final Agreement to the Nisga'a Nation. Repatriated as a part of the treaty process, over 300 Nisga'a artifacts were returned and will be displayed in the Nisga'a Museum.

A permanent home for the preservation and celebration of all that is Nisga'a, the Nisga'a Museum is poised to become a centre of research, learning, and cultural tourism in northwest British Columbia. The project is being funded entirely through the Nisga'a Foundation and NLG.

ANHLUUT'UKWSIM LAXMIHL ANGWINGA'ASANSKWHL NISGA'A NISGA'A MEMORIAL LAVA BED PARK

Nisga'a Memorial Lava Bed Park — the first provincial park managed jointly by a First Nation and British Columbia — offers spectacular natural features and a dramatic introduction to Nisga'a culture. The Nisga'a alkali basalt flow is one of the youngest and most accessible volcanic features in the province. With a 16-site vehicle campground, picnic areas, visitor information centre, boat launches, and short hikes, the park offers visitors a wide variety of activities and a chance to learn more about Nisga'a culture and the natural history of the region. British Columbia funds an annual agreement for park services and maintenance (\$52,166).

"WE MUST TAKE CARE OF OUR OWN WAY OF LIFE — WHICH IS BASED ON THE NISGA'A AYUUK — FOR WE HAVE A RESPONSIBILITY TO ENSURE THAT IT IS PASSED ON, AS IT SHOULD BE, TO OUR CHILDREN WHO FOLLOW BEHIND US." – Ayuukhi Nisga'a



Huxwdii adigwil yukwhl siwilaaksiṁ

Learning is a way of life

The Nisga'a Nation is committed to improving its education system, helping adult learners gain more training, and encouraging all Nisga'a to engage in lifelong learning to help build the economy and strengthen Nisga'a society.

PRIMARY & SECONDARY EDUCATION

On Nisga'a Lands, primary and secondary students are served by School District #92 (Nisga'a), part of British Columbia's publicly funded school system. The school board consists of four Nisga'a members (representing each Nisga'a Village) and one non-Nisga'a member. Nisga'a Lisims Government works in partnership with the School District to foster and protect Nisga'a language and culture while seeking to raise the standard of education for all Nass Valley youth.

During the reporting period, British Columbia allocated to School District #92 (Nisga'a) a total of \$7.1 million in operating funding for the 2010/2011 school year. British Columbia also funded the Nisga'a Early Learning Leadership Team to help School District #92 (Nisga'a) build capacity for early learning, and \$102,400 was provided to support the program in coordinating local early learning efforts. Eligible organizations on Nisga'a Lands also receive gaming grants and gaming event licenses from British Columbia. Nisga'a Elementary Secondary School has received a total of \$84,710 since the Effective Date (including \$6,300 during this reporting period). School District #92 (Nisga'a) also received \$126,721 in CommunityLink payments, which helps provide services such as breakfast and lunch programs, community school programs, school-based support workers, and counselling for at-risk children and youth.

Combined Post-Secondary enrollment and completion rates of Nisga'a citizens 2006–2011 (Nisga'a citizens who were eligible to graduate)

	ENROLLMENT*		COMPLETION RATE %		
YEAR	FEMALE	MALE		FEMALE	MALE
2010-2011	169	107		53.49%	64.52%
2009-2010	144	87		70.30%	75.38%
2008-2009	128	92		48.44%	52.17%
2007-2008	152	104		48.68%	47.12%
2006-2007	126	58		42.06%	47.12%

^{*}Includes university, college, Open Learning Agency, institutes, and private post-secondary institutions.

WILP WILXO'OSKWHL NISGA'A INSTITUTE

Wilp Wilxo'oskwhl Nisga'a Institute (WWNI) is a community driven, student focused Aboriginal post-secondary and training institute that works in three areas: academic, vocational and technical, and continuing education. Through partnerships with a number of public post-secondary institutes, WWNI delivers a range of programs

and training opportunities, including: Master of Arts Cohort, Bachelor of Arts (First Nations Studies), University/ College preparation, Grade 12 Achievement, Vocational and Technical training, and continuing education programs. Nisga'a Language and Culture are WWNI's most subscribed courses. To date, WWNI has recorded 1,354 course completions in Nisga'a language and 747 course completions in Nisga'a Culture.

During the reporting period, WWNI had 225 enrolments in academic programs and 957 in vocational/technical programs (with 239 vocational/technical certificates awarded). Since WWNI's incorporation in 1993, 261 graduates have earned the following credentials.

Academic

- 34 Bachelor of Arts degrees
- 2 Bachelor of Science (most coursework through WWNI)
- 1 Bachelor of Commerce (most coursework through WWNI)
- 1 First Nations Language and Culture Diploma
- 1 First Nations Language and Education Diploma
- 3 Honorary Doctorate of Laws
- 1 Professor Emerita

Academic Certificates

- 43 Nisga'a Studies Certificates
- 6 First Nations Language Nisga'a Certificates
- 39 General First Nations Studies Certificate

Vocational/Technical Certificates

239 (various)

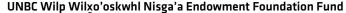
WWN Institute Funding Sources

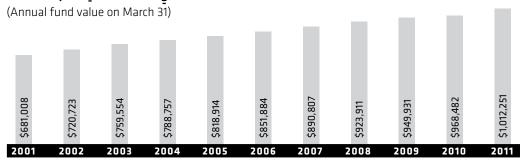
NISGA'A NATION FFA / CANADA	\$323,861
NISCA'A NATION FFA / BRITISH COLUMBIA	\$280,000
UNBC / WWNI FEDERATED AGREEMENT / BRITISH COLUMBIA	\$216,000
INDIAN STUDIES SUPPORT PROGRAM GRANT / CANADA	\$171,820
HEALTH CANADA	\$27,000
UNBC / WWNI ENDOWMENT FUND*	\$0

^{*}Through the Vancouver Foundation. Current Value: \$1,012,251. Accrued Interest from this fund provides partial support to Nisga'a Language at the WWN Institute. No disbursement in reporting period.

UNBC WILP WILXO'OSKWHL NISGA'A ENDOWMENT FOUNDATION FUND

The UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation (a registered charitable society) was established in order to build a secure, independent funding base for WWNI's capital projects, student scholarships and bursaries, faculty and staff development, and other priorities. From its inception, WWNI has received strong support from both the Nisga'a people and British Columbia. In a demonstration of support, the Nisga'a business community initially contributed \$100,000, and later made a \$250,000 donation to the Nisga'a Endowment Fund (as it was then known). This was generously matched by British Columbia and UNBC. The endowment has continued to grow under the UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation.







Sgihl gandi'akhla'amskw loom, gan wil dip dixyugwihl ha'am wil

We strive for sustainable prosperity and self-reliance

A fully integrated part of the economy of northwest British Columbia, the Nisga'a economy shares in both the region's opportunities and challenges. The primary industries in the Nass Valley are fishing and forestry. Seasonal resource industries are complemented by full-time employment in the government, education, and healthcare sectors. Since May 11, 2000, infrastructure improvements have brought new jobs and skills while tourism and telecommunications offer the promise of expanding and diversifying employment opportunities.

"CREATING WEALTH — THE CAPABILITY AND RESOURCES — GUIDES OUR DECISION ABOUT THE APPROPRIATE COURSE OF ACTION. THIS WILL HELP US ACHIEVE THE FREEDOM TO STAND ON OUR OWN." — Ayuukhl Nisga'a

NISGA'A ECONOMIC DEVELOPMENT

Through the department of Nisga'a Economic Development, NLG provides Nisga'a entrepreneurs and organizations with access to business information, tools, and financial capital. NLG is investing in research and development, infrastructure, strategic partnerships, and a variety of projects to stimulate the Nisga'a economy, support Nisga'a citizens, and promote a new era of economic prosperity and sustainability. Since the Effective Date of the Treaty, NLG has worked to lay a foundation for prosperity and self-determination through collaboration with Nisga'a Village Governments and the Nisga'a Urban Locals. This effort is resulting in a shared vision for sustainable economic prosperity.

VOICES OF NISGA'A CITIZENS IMPLEMENTATION PLAN

NLG has developed an economic plan to focus on sustainable prosperity and self-reliance. Unlike traditional economic development plans, which call for investments in infrastructure and marketing in the hopes that new businesses will emerge, the Voices of Nisga'a Citizens Implementation Plan focuses on ways to facilitate the use of infrastructure already in place on Nisga'a Lands.

During the reporting period, NLG gathered feedback from Nisga'a citizens and created a strategy to implement the plan over the next five-to-ten years. This strategic initiate is focused on building wealth and increased opportunity through economic development and entrepreneurship.

NISGA'A BUSINESS DEVELOPMENT FUND

With the goal of helping Nisga'a entrepreneurs compete in the global marketplace, the Nisga'a Business Development Fund provides advice, services, and funding. Recipients include both new and established Nisga'a enterprises with promising products or services targeted at a variety of market sectors. Funds are provided for business support and capacity building, feasibility studies and development costs, and capital investments for business infrastructure, and are intended to help applicants leverage funds from lending institutions and other equity programs. Tourism projects, retail and home-based businesses, small industry development, and corporate projects have all received investments. During the reporting period, five new projects were approved creating 32 employment positions (funding total \$81,200).

NISGA'A COMMERCIAL GROUP OF COMPANIES

To ensure the separation between commercial interests and government programs and services, the Nisga'a Nation created Nisga'a corporations to fulfill specific needs, such as marketing fish (Nisga'a Fisheries Ltd.), managing forest resources (Lisims Forest Resources), building a telecommunications infrastructure (enTel), and promoting tourism (NCG Tourism). These businesses are managed through the Nisga'a Commercial Group of Companies (NCG), with a mission to improve and sustain the economic wealth and well-being of the Nisga'a Nation and its citizens by being well managed, profitable, and having a reputation for excellence. NCG is wholly owned by the Nisga'a Nation, but professionally managed by an independent Board of Directors made up of leading members of the business community who provide a wealth of experience and candid advice.

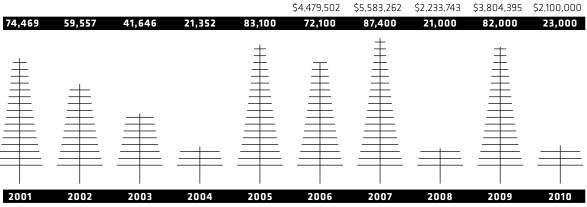
DEPARTMENT OF FOREST RESOURCES

NLG manages Nisga'a forests to protect this natural inheritance and to provide employment for Nisga'a people. Ecological sustainability is a prime consideration in the development and approval of all operations within Nisga'a Lands, and the *Nisga'a Forest Act* sets high standards to maintain biodiversity. NLG also manages all land and forest resources on Nisga'a Lands, including non-timber resources. Pine mushrooms, a popular delicacy in Asia, are a valuable resource found in Nisga'a forests and are harvested seasonally.

During the reporting period, the department worked toward the redetermination of the annual allowable cut (AAC) for Nisga'a Lands and an inventory of timber resources is underway. Upon completion of the inventory, a timber analysis will reestablish an AAC for Nisga'a Lands. Since the Effective Date, the accumulated undercut is substantial. Until the new AAC is set, current and future harvests will be allocated to available harvest within the undercut.

NLG collects a silviculture levy to ensure reforestation of cut-blocks on Nisga'a Lands is funded over the long term. The current fund is approximately \$1 million.

Cubic Metres of Timber Harvested Since 2000



^{*}Dollar value of timber sales reported beginning in 2006.

PROVINCIAL FUNDING

In 2003, following the bankruptcy of New Skeena Forest Products, British Columbia assumed responsibility for completing unfulfilled treaty obligations. The work involved re-planting cut-blocks, maintaining roads, and decommissioning two abandoned work sites. During the reporting period, British Columbia undertook the following work on Nisga'a Lands, which was generally related to obligations associated with Skeena Cellulose TFL 1 / Forest License A64298. Site preparation:

- Fulmar Creek area, 2 hectares (\$1,684).
- Tree planting: Fulmar Creek and Hoodoo areas, 17,820 trees (\$15,145).

- Silviculture surveys: throughout Nisga'a Lands (old Skeena Cellulose cutblocks), 348 hectares (\$22,283).
- Road brushing and deactivation: to remove abandoned logging equipment in Ansadagen drainage (\$11,622).
- Mountain Pine Beetle detection overview flights: Tseax/Lava/Big Cedar valley corridor and areas of Nisga'a Land near New Aiyansh (\$6,385).
- Mountain Pine Beetle mitigation: "attack rating" fieldwork 10 days (\$3,000); office compilation work — 5 days (\$1,500).

DEPARTMENT OF RESOURCE ENFORCEMENT

The Department of Resource Enforcement, Directorate of Fisheries and Wildlife, and the Directorate of Lands and Resources work together to enforce Nisga'a procedures, policies, and laws under the Fisheries and Wildlife Act, Nisga'a Forest Act, and Nisga'a Offence Act. Altogether, six personnel are committed to the Department of Resource Enforcement team.

With the goal of protecting and preserving the region's natural resources, NLG's Department of Resource Enforcement works with Canada's Department of Fisheries and Oceans (DFO) and British Columbia's Conservation Service to ensure that all Nisga'a, provincial, and federal laws are enforced on Nisga'a Lands. Federal Fisheries Officers have been instrumental in providing guidance and assistance in the compliance of Nisga'a Fisheries legislation. During the reporting period, several joint Nisga'a/DFO patrols were conducted in the Nass Area. A coordinated and increased enforcement presence is being seen on Nisga'a Lands, including consistent uniforms and logos, as well as enforcement policies, procedures, and standards. Constant communication is maintained between enforcement departments and agencies.

NISGA'A FISHERIES MANAGEMENT PROGRAM

One of the healthiest river systems in the world, K'alii Aksim Lisims (the Nass) is the spawning grounds of five species of wild salmon, steelhead, and oolichan. NLG and Canada manage the Nass River salmon fishery to preserve the resource, provide for Nisga'a citizens, and support a modern, sustainable fishing industry.

Facilitated through the Joint Fisheries Management Committee (comprised of representatives from Canada, British Columbia, and NLG) the Nisga'a Fisheries Management Program utilizes fish wheels and other technologies on the Nass River for salmon monitoring, tagging, and data collection, and conducts stock assessments on a variety of species throughout the Nass Area. NLG works with British Columbia to manage the non-salmon sport fishery.

The signing of a renegotiated Fiscal Financing Agreement in 2010, combined with the continued stability of the Lisims Trust, has resulted in long-term certainty for the fisheries management and stock assessment activities conducted by Nisga'a Fisheries. During the reporting period, several projects for which funds were only intermittently available prior to 2010 resumed full operation. Nisga'a Fisheries successfully implemented 23 separate projects, including: catch monitoring, stock assessment, research, and capacity building. These efforts ensure the present and future health of the Nass River and the continued ability of the Nass Area to provide for the needs of the Nisga'a people.

Escapement goals for Chinook, Sockeye, Coho and Pink Salmon returning to the Nass River were all achieved during the reporting period. However, the low abundance of Chum returning to the Nass Area remains a concern. Nisga'a Fisheries has encouraged DFO to manage North Coast fisheries to minimize impacts on Nass Area Chum so that the stocks can rebuild. Nisga'a Fisheries is currently working with DFO to develop a full rebuilding strategy for Nass Area Chum.

Salmon Harvested in Individual and Communal Sale Fisheries

	SOCKEYE1	COHO1	PINK ¹	CHUM1	CHINOOK1	REVENUE ²
2001	51,427	12,068	75,820	1,078	-	\$637,000
2002	108,814	6,800	-	-	-	\$1,177,000
2003	114,572	13,672	14,075	23	-	\$1,326,000
2004	116,671	17,170	8,983	-	-	\$1,619,000
2005	82,679	12,585	2,361	577	857	\$956,000
2006	64,253	5,249	3,042	948	1,946	\$671,000
2007	33,624	6,372	3,688	697	2,435	\$484,000
2008	17,728	793	3,438	276	-	\$206,126
2009	45,542	10,406	20,895	-	1,597	\$624,000
2010	33,818	7,768	1,338	1	28	\$440,000

¹ Individual fish caught. Estimated catch in Individual and Communal Sale fisheries.

A CERTIFIED SUSTAINABLE FISHERY

The health of the Nass River has garnered international acclaim. Nisga'a Fisheries continues to have the support of the Sierra Club of Canada for its management of Nass River fisheries. During the reporting period, Nass Sockeye were certified by the Marine Stewardship Council (MSC) as a sustainable fishery. Achieving this highly respected certification is a testament to the management of Nass salmon stocks under the framework of the Nisga'a Final Agreement.

NASS RETAINS CHINOOK "SENTINEL STOCK" STATUS

During the reporting period, the upper Nass River Chinook stock continued to be recognized by the Pacific Salmon Commission as a "Sentinel Stock" critical to the Pacific Salmon Treaty between Canada and the United States. Through this recognition, the Nisga'a Fisheries Program was awarded the second annual installment of five years of funding (totaling approximately \$487,000) to enhance its ability to estimate the abundance of these critical Chinook populations. Part of the funding will help improve efforts at counting Chinook at key spawning locations (including Meziadin, Kwinageese, and Damdochax).

COHO RESEARCH

Nisga'a Fisheries conducted a number of Coho research projects during the reporting period to improve Coho assessment in the Nass Area. The Ksi Ts'oohl Ts'ap (Zolzap Creek) Coho assessment program was resumed after a hiatus of seven years. During the reporting period, out-migrating smolt were tagged. This program provides important information on survival and harvest of Nass River Coho in all British Columbia and Alaska fisheries. Escapement surveys of Lower Nass tributaries were also conducted to provide data used to calculate Coho abundance in the entire Lower and Coastal Nass Areas. The final year of a three-year study of Middle and Upper Nass Coho utilized a video weir on Ksi Sgasginist (Seaskinnish Creek) to record Coho recovery data. Funding for the final year of this project was provided by the Pacific Salmon Commission Northern Fund (\$75,000) and the Fiscal Finance Agreement (\$20,000).

NASS RIVER STEELHEAD RESEARCH

During the reporting period, Nisga'a Fisheries collaborated with British Columbia to conduct a large-scale study of Nass River Summer Steelhead. Funding for this project was provided by British Columbia (\$85,000) and NLG (\$15,000). The results of this study will complement 20 years of collaborative work and contribute to upcoming reports on the status of Nass River Summer Steelhead being prepared by Nisga'a Fisheries and British Columbia.

² Estimated Revenue to local economy. Estimated value based on annual average weight and price per pound for each species in Area 3 commercial fisheries.

LISIMS FISHERIES CONSERVATION TRUST

The Nisga'a Fisheries Management Program applies the highest standards in the areas of conservation and environmental protection to ensure a healthy, productive aquatic ecosystem for the benefit of present and future generations. This commitment is ensured, in part, by the Lisims Fisheries Conservation Trust. Trustees appointed by NLG and Canada administer the trust, and recommendations from the Joint Fisheries Management Committee are taken into account in sponsoring projects, programs, and activities that are in keeping with the trust's objectives. The trust promotes conservation and protection of Nass Area fish species, facilitates sustainable management, and supports Nisga'a participation in fishery stewardship for the benefit of all Canadians.

Investment Status of Lisims Trust

YEAR	NET ASSET VALUE ¹	DISBURSEMENT
2001	\$13,720,000	\$0
2002	\$12,300,000	\$0
2003	\$12,210,000	\$0
2004	\$13,370,000	\$313,000
2005	\$14,860,000	\$600,000
2006	\$15,590,000	\$600,000
2007	\$15,650,000	\$550,000
2008	\$12,230,000	\$0
2009	\$14,390,000	\$550,000
2010	\$15,428,380	\$550,000

¹ Approximate Net Asset Value (on Dec. 31).

WILDLIFE MANAGEMENT

As a member of the tripartite Nass Wildlife Committee, NLG co-manages wildlife in the 16,101 km² Nass Wildlife Area. Under the Treaty, moose, mountain goat, and grizzly bear have been identified as designated species for which there are specific Nisga'a allocations. The committee reviews available data annually and makes recommendations regarding total allowable harvests and Nisga'a allocations for these species. British Columbia uses this information to establish allowable harvests and approve the annual Nass Wildlife Management Plan. Through the Fiscal Financing Agreement, British Columbia provides \$20,000 annually to NLG for wildlife management.

NLG has implemented a permit system to manage the harvest of designated species by Nisga'a citizens. Hunting and trapping of non-designated species continues in accordance with traditional practices and as set out in the Nisga'a Fish and Wildlife Act and associated regulations.

[&]quot;WE MUST TAKE CARE OF THIS EARTH — ALL THE ANIMALS, EVERY STREAM IN THE VALLEY — AND THIS LAND on which you and I LIVE." - Ayuukhl Nisga'a

INFRASTRUCTURE

During the reporting period, the following infrastructure projects were undertaken on Nisga'a Land:

LAXGALTS'AP ROAD UPGRADE PROJECT: In 2006, the Capital Finance Commission provided funding to the Village Government to upgrade several kilometres of road which included ditching/drainage, sub-grade work, and paving. The community successfully carried out the project and submitted a funding proposal to Canada, which eventually reimbursed the majority of the \$1.3 million (approximate) additional cost.

by fire and the village government worked with the insurance company to resolve the financial and community impact of the loss. In collaboration with the Capital Finance Commission, construction of a new hall began and was substantially complete in January, 2011. The new facility is a valuable asset of the community and will continue to provide a modern multi-purpose building for decades to come. Project total: approx. \$13 million.

LAXGALTS'AP COMMUNITY HALL: Following a comprehensive structural assessment in 2005, it was determined that this community hall was no longer suitable for public use. The village government undertook a community consultation process and embarked on a building program. With the Capital Finance Commission providing the majority of the \$10 million budget, construction began in 2010 and continued throughout the reporting period.

NISCA'A MUSEUM: Construction on the landmark facility began in 2009 and was substantially complete by the end of the reporting period. The Capital Finance Commission provided funding for design and construction for this highly ambitious project. The result is a modern and dramatic venue for the preservation and celebration of Nisga'a art, artifacts, culture, and heritage.

In addition, British Columbia began discussions with NLG regarding future upgrades to the sewage treatment system at Laxgalts'ap to accommodate expansion with the new Greenville Creek Subdivision.

HIGHWAY WEBCAM

During the reporting period, a new highway web camera became operational near Laxgalts'ap to let drivers see current road and weather conditions before travelling. Funded by British Columbia, the webcam is located on Nisga'a Highway 113, facing east from the Greenville Bridge in Laxgalts'ap — an area often hit by major winter storms and is subject to numerous freeze/thaw cycles. The first highway webcam in the Nass Valley, it allows both residents and commercial suppliers real time road conditions, allowing them to make more informed and safer driving decisions, especially during winter.

NASS AREA STRATEGY WORKING GROUP

NLG's Nass Area Strategy Working Group (NASWG) reviews and prepares responses for various environmental referrals and processes. During the reporting period, NASWG reviewed many dozens of referrals from British Columbia and Canada regarding mineral exploration projects, land tenures, forest tenures, environmental permits, etc. NLG's participation in various external Environmental Assessment processes is also managed by NASWG, including the Kitsault Mine Project, KSM Project, Syntaris Kinskuch Hydro Project, NTL Environmental Assessment Working Groups, and British Columbia's Northwest Regional Mine Development Review Committee (Red Chris Mine) and Major Project Office Committee (Kitsault Mine Project).

NORTHWEST TRANSMISSION LINE

During the previous period, a working group was established to develop a plan for Employment, Training, and Procurement for the Northwest Transmission Line project — a 335-km, 287 kV transmission line between Skeena Substation (near Terrace) and a new substation to be built near Bob Quinn Lake. During the current reporting period, British Columbia Hydro and Power Authority (BC Hydro) received an environmental assessment certificate for the proposed Northwest Transmission Line project, which crosses Nisga'a Land. British Columbia granted the environmental assessment certificate after considering the environmental review led by the province's Environmental Assessment Office (EAO).

Local and provincial taxes generated over the lifespan of the project are estimated at \$97 million, including: provincial commodity taxes (\$10.9 million), personal taxes (\$9.6 million), corporate taxes (\$1.7 million), and property taxes (\$75 million) paid to local government. The three-year construction phase is expected to generate an average of 860 person-years of full-time direct employment, while the operational phase is expected to generate more than 36 person-years of employment over the life of the project.

The EAO assessment report concluded the project is not likely to have significant adverse effects, based on the mitigation measures and commitments included as conditions of the environmental assessment certificate. The provincial environmental assessment certificate contains 71 commitments the proponent must implement throughout various stages of the project. Key commitments include the following:

- BC Hydro, in consultation with NLG, other First Nations, and DFO, must develop and implement a fish habitat compensation plan and a wetland compensation plan.
- During the boundary-marking exercise for the final alignment, BC Hydro must ensure that surveys are conducted to identify game trails, bear wallows, mineral licks, watercourses, swamps, wetlands, and red and blue listed plant communities.
- BC Hydro will contribute to ground-based moose surveys and aerial moose and goat surveys.
- BC Hydro must develop and implement an environmental monitoring program.
- BC Hydro will provide NLG and other First Nations with an opportunity to provide a cultural monitor and/or site-specific cultural information for areas to be excavated.

The project also triggered an environmental assessment under the Canadian Environmental Assessment Act. Under the Canada-British Columbia Environmental Delegation Agreement, the federal environmental assessment was delegated to the EAO pursuant to subsection 17(1) of the Canadian Environmental Assessment Act. The EAO prepared a joint assessment/screening report for decision-makers. Based on this report, the EAO has concluded that effects from the project are not significant, subject to implementation of mitigation measures and commitments agreed to by the proponent. However, before the project can proceed, the proponent will still need to obtain the necessary provincial licences, leases, and other approvals.

ENVIRONMENTAL ASSESSMENT

Canada and British Columbia undertake environmental assessments of projects that may impact Nisga'a Lands or interests and consult NLG in this process. NLG actively participates in these assessments. During the reporting period, environmental assessments were undertaken, or were underway on numerous proposed projects, including the: Kitsault Mine, Syntaris Hydropower project, Kerr-Sulphurets Mitchell Mine, and Northwest Transmission Line (NTL). For each of these proposals, Nisga'a Lands and Resources staff, along with Nisga'a Fish and Wildlife staff, participated in technical working groups tasked with evaluating the environmental and socio-economic impacts to Nisga'a citizens and treaty interests. The environmental assessment process for several of these projects has resulted in differing interpretations of applicable sections of the Treaty by British Columbia and NLG. The Parties remain committed to continuing dialogue to resolve outstanding issues.

During the reporting period, the NTL project completed its environmental assessment and received its certificate in February, 2011. NLG continues to review the various plans and permits required by the proponent as the project is developed.

NISGA'A INDIVIDUAL LAND HOLDING PROJECT

Holding the title to one's own land offers the potential to generate capital for economic development. Developing nations and their citizens are crippled by their inability to use the title to their lands as a means of raising capital. No longer bound by the *Indian Act*, this should not be the case for the Nisga'a Nation or its citizens. Yet Nisga'a citizens have been unable to benefit from the equity in their homes and Nisga'a Villages have been unable to capitalize on their assets. The Nisga'a Individual Land Holding Project aims to change this.

Unrestricted fee simple ownership will allow Nisga'a citizens, as property owners, to approach lending institutions for a mortgage without requiring a guarantee from the Nisga'a Nation. Providing Nisga'a citizens with the ability to use their residential properties to raise capital — like other Canadians — will unlock an important resource for supporting economic growth, investment, and increase prosperity for Nisga'a citizens. In support of this initiative, Canada provided NLG with \$577,000 in targeted funding.

During the reporting period, NLG continued to develop legislation that will provide individual Nisga'a landholders with the option of ownership of fee simple estates, registered in the Nisga'a land title system, with unrestricted transferability. The following legislation was completed during the reporting period:

- Nisqa'a Land Title Act
- Nisga'a Property Law Act
- Nisga'a Law and Equity Act
- Nisga'a Partition of Property Act, and
- Nisga'a Community Planning and Zoning Enabling Act.

NLG identified the need to support Nisga'a Villages in the zoning work that each Village must complete before it can take advantage of the provisions of the *Nisga'a Landholding Transition Act*. To that end, a model Zoning Law was drafted to assist Nisga'a Villages in developing appropriate zoning laws, and planning began on a comprehensive training and support program for Village Government staff.

In addition, NLG identified the need for the development of new land title database architecture and administrative systems to support the safe and marketable title to residential Nisga'a Lands. A contract was signed with International Land Systems to support this work.

NISGA'A LAND TITLE OFFICE

The Nisga'a Nation has the only Torrens Land Title system operated by a First Nation in North America — and perhaps in the world. NLG's Nisga'a Land Title system maintains all records related to interests in fee simple Nisga'a Lands, and is considered to be the best practices model for the development of new land management regimes for other First Nations, both in Canada and internationally.

COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS



Simutkws nuum, ii sgihl axyookskw loom, wil adigwil nidixdidakdim

We inspire trust and understanding through effective communication

The Communications and Intergovernmental Relations Directorate of Nisga'a Lisims Government works to improve the way government members communicate with each other, Nisga'a citizens, its Treaty partners, and the wider world.

"COMMUNICATING — LISTENING TO ONE ANOTHER — IS WHAT WILL ENSURE WE SURVIVE AS NISGA'A PEOPLE.

WE DO THIS THROUGH OUR SONGS, OUR STORIES, OUR LAWS, OUR WAY OF LIFE." — Ayuukhl Nisga'a

COMMUNICATING WITH CITIZENS

NLG is committed to maintaining open, honest, and effective channels of communication. Special Assemblies are held every two years, where government members report (both in person and in a printed report) on all areas of governance and public programs. Every Nisga'a citizen has the right to attend and speak at Special Assemblies and the proceedings are webcast to ensure all Nisga'a citizens are able to participate. During the reporting period, the 2010 Nisga'a Nation Special Assembly saw the introduction of highly successful "break out" sessions for participants, which enabled Nisga'a citizens to engage in dialogue and identify concerns in a more personalized setting.

In addition to biennial special assemblies, the directorate:

- publishes NLG's monthly newsletter
- maintains and enhances the community website (www.nisgaanation.ca)
- develops and maintains websites for major events
- webcasts important events
- broadcasts Nisga'a news and information to Nisga'a Villages, Urban Locals, and Nisga'a institutions, and
- compiles and maintains a photo gallery of significant events.

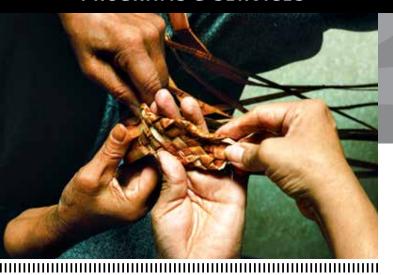
During the reporting period, the department took a leading role in the planning, management, and promotion leading up to the opening of both the Nisga'a Museum and the 10th Anniversary Celebration of the Nisga'a Final Agreement (May 11, 2011).

REACHING THE WIDER WORLD

The Nisga'a Nation does not exist in a vacuum. While some issues and initiatives are specific to Nisga'a citizens, others may have regional, provincial, or national implications. The Nisga'a Final Agreement is a groundbreaking treaty and its implementation is being closely watched. Fostering a broad understanding of the Treaty is the goal of the directorate's public relations efforts. This goal is achieved through the production and distribution of information packages, videos, media alerts, press releases, interviews, and collaborating with Treaty partners (Canada and British Columbia) in the production of this report.

EMERGENCY PLANNING & RESPONSE

The Communications and Intergovernmental Relations Directorate is also responsible for emergency planning and response. In 2005, a National Emergency Response and Recovery Plan was completed. During the reporting period, NLG applied to British Columbia's Joint Emergency Preparedness Program (JEPP) for funding to produce an up-to-date Emergency Management Plan to increase the Nisga'a Nation's preparedness to respond to various emergencies. This application was approved and NLG developed a draft plan for approval by NLG executive. Total funding for the project was \$25,214.55 (\$15,000 cost-shared funding between British Columbia and Canada with the balance contributed by NLG.)



Dimt hugaxam diyeem t an de'entgum

Our governance and services evolve to meet our people's needs

Guided by Nisga'a culture and best practices from around the world, Nisga'a Lisims Government works to improve the lives of Nisga'a people. In partnership with the four Nisga'a Village Governments, NLG delivers a wide range of culturally appropriate programs and services in the areas of health, education, social development, local services, and access to justice.

"IT IS OUR RESPONSIBILITY TO ENSURE QUALITY, HEALTHY LIVING IN OUR MIDST. THIS IS ACHIEVED BY HELPING EACH OTHER AND SHOWING KINDNESS TO EACH OTHER." — Ayuukhi Nisga'a

NISGA'A VALLEY HEALTH AUTHORITY

Nisga'a Government manages the delivery of healthcare in Nisga'a communities through the Nisga'a Valley Health Authority (NVHA). Registered under the *Societies Act*, the elected body includes representatives from the four Nisga'a Villages and an elected representative from the non-Nisga'a community. Responsible for creating and maintaining facilities and promoting medical and public healthcare programs, NVHA operates a diagnostic centre in New Aiyansh and satellite clinics in the other Nisga'a Villages, providing physician services, home care, cultural community health representatives, and the administration of non-insured health benefits. Nisga'a citizens report a high level of satisfaction with health services on Nisga'a Lands and consider NVHA one of Canada's most progressive, efficient, and effective First Nations healthcare organizations. NVHA is funded with an annual \$1.3 million investment from Canada. During the reporting period, British Columbia contributed a total of \$952,690.

NISGA'A CHILD & FAMILY SERVICES

With funding from British Columbia (\$2.2 million) and Canada (\$4.4 million), NLG provides service options to ensure the protection and well-being of Nisga'a children consistent with both the Ayuukhl Nisga'a and British Columbia statutes and policies. This is achieved through Nisga'a Child and Family Services (NCFS), which works to support Nisga'a families through the promotion and utilization of the Ayuuk. With offices located in New Aiyansh, Terrace, and Prince Rupert, NCFS provides both statutory services (an extension of the child welfare law) and non-statutory services (volunteer community services). NCFS offers support services for families, which promote sound parenting practices and respite care. Voluntary care agreements allow parents to place their children in a safe, approved home during medical treatment or training. Special Needs Agreements ensure the safe care of children with special needs. NCFS also distributes support payments to families for providing foster care for Nisga'a children in Nisga'a family care homes. Other services include:

- Family Group Conference Program, which provides a venue for alternative family dispute resolution
- Infant Development Program, which benefits children from o-3 years of age by providing support and education for parents, and
- Supported Child Care Development Program, which supports and provides advocacy for children with special needs.

In addition, NCFS surplus funds provide resources for the following NLG programs:

Youth Worker Program

Community Workshops, and

Recreation Program

Family Support Services.

NISGA'A SUSTAINABLE EMPLOYMENT PLAN

During the reporting period, NLG received \$277,000 from British Columbia to create a labour plan specific to the Nisga'a Nation. This plan will include identifying priorities that will form a baseline for policy development, and offer education and training to help Nisga'a citizens prepare for participation in meaningful employment and economic activities.

NEW DAYCARE CENTRE OPENS

During the reporting period, the residents of Gingolx celebrated the opening of Gingolx Headstart Daycare Centre, a new, 24-space childcare centre which integrates traditional culture into its program and encourages community involvement with parents, chiefs, and elders. The two-storey facility has an infant-toddler program (eight licensed spaces) and a 30-months-to-school-aged program (16 licensed spaces). The centre also promotes good nutrition through healthy food choices. Funded by both British Columbia (\$500,000) and Gingolx Village Government (\$274,000), the new centre introduces Nisga'a culture into the everyday life of children at an age when they are eager to learn. The second phase of the project will include the building of a new outdoor playground, which will be funded by Gingolx Village Government.

FISCAL FINANCING AGREEMENT

The Treaty requires the Parties to enter into a Fiscal Financing Agreement describing the financial relationship among the Parties. The FFA sets out funding amounts from Canada and British Columbia to NLG for supporting agreed-upon government programs and services, and for supporting treaty implementation activities. The FFA also sets out terms, conditions, and reporting requirements for transfer payments. Canada pays approximately \$60.3 million each year as a block-fund for federally-supported programs and services, including: education, social development, health, physical works, local government, and non-commercial fisheries. British Columbia pays \$4,439,538. All federal and provincial transfers were completed on time. Canada and British Columbia may also provide additional program or project funding to NLG to support specific initiatives; these funding amounts are indicated in relevant sections of this report.

The current Nisga'a Nation Fiscal Financing Agreement was signed by the Parties on February 26, 2010, with effective dates of April 1, 2009 to March 31, 2015.

SOCIAL DEVELOPMENT SERVICES

NLG is committed to supporting healthy and economically prosperous Nisga'a communities where children, youth, and adults have hope and opportunities, and access to social programs that support a healthy living standard. This is accomplished by developing individual and family strengths and by providing access to social services that will enhance their self-sufficiency. As social policies are continuously evolving, NLG keeps apprised of any provincial changes and ensures NLG's policies and services are reasonably comparable to those available to residents elsewhere in British Columbia. The following programs are funded through the FFA:

- Basic Needs
- Training Employment Support
- Special Needs
- Family Violence Prevention
- Guardian Financial Assistance

- Community Support Services
- Adult In-Home Care
- National Child Benefit Reinvestment
- Employment Initiatives, and
- Community Preventative Services.

During the reporting period, the December supplementary allowance was doubled for all social assistance clients. An isolation benefit was created in the amount of \$75 per file, per month, to assist clients in offsetting travel expenses (to Terrace) to access goods and services to meet basic needs.

ACCESS TO JUSTICE

NLG's Access to Justice Department works to involve every Nisga'a citizen in promoting safety by building on the strengths of individuals, families, and communities. The Justice Department supports the prevention and resolution of conflicts by increasing awareness of the Nisga'a Ayuuk and Canadian laws through the following programs.

- The Aboriginal Justice Program assists the Justice System in improving its relevance and effectiveness in Nisga'a communities; encourages the revival of traditional Nisga'a practices in resolving conflict; develops alternative programming to deal with deterrence and prevention, diversion, sentencing, rehabilitation, and incarceration; and encourages crime prevention through information, education, and community development programming with Nisga'a communities. (Funded \$74,718 annually from British Columbia.)
- The Yuuhlimk'askw Program and Youth Justice Program provide culturally appropriate alternative justice solutions and help Nisga'a communities effectively respond to youth justice issues/needs. (Funded \$87,890 annually from Canada.)
- The Nass Valley Victim Services Program provides emotional support to victims of crime during their recovery and involvement with the justice process. (Funded \$35,000 annually by British Columbia.)

NISGA'A REGISTRY OF LAWS

The Nisga'a Registry of laws is housed in NLG's offices and is available to the public. Updated on a regular basis, the Registry consists of 180 laws, regulations, and amendments currently in force, which are now available on the NLG website at: www.nisgaanation.ca. During the reporting period, WSN amended and/or reenacted the following legislation:

Nisga'a Forest Amendment Act, 2010

Nisga'a Community Planning and Zoning Enabling Act In Force

Nisga'a Owner Application Procedures Regulation

Nisqa'a Land Title Act

Nisga'a Law and Equity Act

Nisga'a Partition of Property Act

Nisqa'a Property Law Act

Nisga'a Financial Administration Amendment Act, 2011

CONSUMER TAXATION

In accordance with the Nisga'a Final Agreement, relief from consumption taxes — in the form of remission orders — expired, on June 1, 2008, for all persons within Nisga'a Lands and for Nisga'a citizens anywhere in Canada. Governments levy taxes within their jurisdictions to provide services and enhance the quality of life for their citizens. During the reporting period, an outstanding issue regarding federal consumption tax revenue and the application of Own Source Revenue tax remained under discussion between NLG and Canada.

A further outstanding issue related to British Columbia's implementation of the Harmonized Sales Tax, which required a renegotiation of taxation agreements between NLG and British Columbia that reference the former Social Services Tax. During the reporting period, NLG did not receive refunds for the provincial portion of the HST paid by NLG and Nisga'a Village Governments since the implementation of HST on July 1, 2010, while revenue sharing payments ceased on March 31, 2011.

PROPERTY TAXATION

Property taxation will begin on Nisga'a Lands January 1, 2013. A preliminary review of property taxation and its effects on Nisga'a citizens has been completed. If the *Provincial Property Taxation Act* is mirrored by NLG (i.e. utilizing the same taxation rates and making available the same home owners grants), and if the assessed value of homes is less than \$125,000, many Nisga'a homeowners will only be liable for minimum taxation (\$350 for the average homeowner and \$100 for elders aged 65 or older). NLG has yet to determine whether it will administer its own property tax or if British Columbia will administer it. A more comprehensive financial review of the property taxation system is needed — one which includes precise estimates of revenues compared with the cost of implementing a property tax system, plus the annual costs of administration and collection.

During the reporting period, representatives of NLG and British Columbia met to review British Columbia's Real Property Tax Coordination Agreement model as well as the underlying policy surrounding property tax and assessments. NLG was of the opinion that the model British Columbia developed for other First Nations better suits urban areas and may not be fully applicable to the Nisga'a Nation. NLG expects to present a proposed rural property tax model to British Columbia in the next reporting period. Once an agreement in principle is complete, it will be presented to WSN after which implementation of the property tax system will commence.

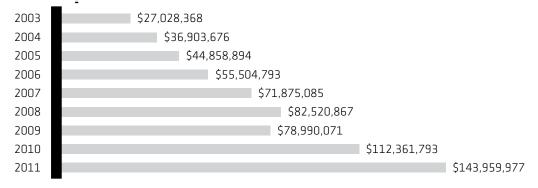
INCOME TAXATION

As with consumer and property tax, Nisga'a citizens will no longer be exempt from income tax effective January 1, 2013. During the reporting period, NLG — in conjunction with the Canada Revenue Agency (CRA) — continued to provide income tax preparation courses to help educate Nisga'a citizens. The program taught participants the process of completing basic tax returns and the various rebates and credits available for low-income individuals.

NISGA'A SETTLEMENT TRUST

Under the Treaty, the capital transfer to the Nisga'a Nation is paid over 14 years. NLG has developed a risk budgeting framework for these funds, known as the Nisga'a Settlement Trust. Where other elected administrations routinely plan four to five years into the future, the primary goal of the Nisga'a Settlement Trust is to provide financial stability to the Nisga'a Nation through the seventh generation.

Annual Nisga'a Settlement Trust fund value (on March 31)



YOUTH IN GOVERNMENT

From time immemorial, Nisga'a elders have selected youth and trained them to become leaders of their respective wilps (houses). In keeping with this tradition, Nisga'a Government continues to engage and train the leaders of tomorrow. NLG is committed to improving access for Nisga'a youth to programs and services by involving them in the social and economic decision-making of government. This is accomplished through the Nisga'a Youth Advisory Council (NYAC). Each Nisga'a Village and each Nisga'a Urban Local has its own Youth Council, which sends a representative to the seven-member NYAC.

In addition to taking an active role in government, during the reporting period Nisga'a Youth Councils helped facilitate youth involvement in the following initiatives:

- Northern Leadership Development Camp (in partnership with the Nisga'a Valley Health Association and Laxgalts'ap Village Government)
- "Gathering Strength" Reunion Dinner
- Treaty Training program at Kitsault
- Labour Market Employment Strategy
- Log Home Building Training Project (funded by Service Canada through Skeena Native Development), and
- Northwest Transmission Line employment/training programs.

NISGA'A LISIMS GOVERNMENT — TRANSPARENCY & ACCOUNTABILITY

A pillar in the foundation of good governance is a government's ability to maintain transparency and accountability in its day-to-day operation. The *Constitution of the Nisga'a Nation* (Nisga'a Constitution) came into effect on May 11, 2000, and provides for the establishment of Nisga'a Lisims Government, each of the four Nisga'a Village Governments, and the three Nisga'a Urban Locals. The Nisga'a Constitution further called for the establishment of Nisga'a Laws, which, among other things, contain provisions for transparency and accountability in government decision-making and financial administration.

One of 180 laws enacted since the Effective Date, the *Nisga'a Government Act* stipulates requirements for the frequency of meetings of various bodies, such as Wilp Si'ayuukhl Nisga'a (WSN), the NLG Executive, the Council of Elders, and all other House committees of Nisga'a Government. The *Nisga'a Government Act* also enforces the Members' Code of Conduct, which specifies requirements with respect to the conduct of each elected and appointed Nisga'a representative while serving in their official capacity.

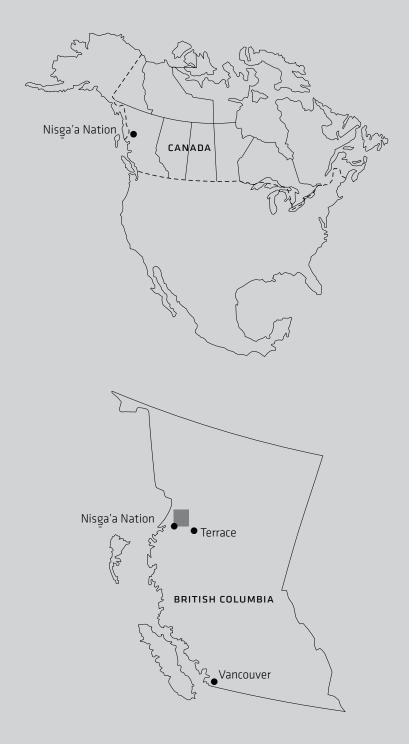
The Nisga'a Government's standards of financial administration are comparable to standards generally accepted for governments in Canada. There are requirements in Nisga'a Laws for budgets, quarterly reports, annual reports, and audits of the financial activities of Nisga'a Government and Nisga'a Public Institutions. The Nisga'a Financial Administration Act stipulates details for oversight, management and control of all financial matters of the Nisga'a Nation, Nisga'a Government, and Nisga'a Public Institutions. Under the Nisga'a Financial Administration Act there must be an annual independent audit of financial statements of Nisga'a Government and Nisga'a Public Institutions which is made available for inspection by Nisga'a citizens and is available on the Nisga'a Lisims Government website: www.nisgaanation.ca.

The Nisga'a Nation is also accountable to the governments of Canada and British Columbia for the funding provided by those governments and fulfills this obligation by submitting reports and audits, annually or as required.

NISÇA'A LISIMS GOVERNMENT — SUMMARY FINANCIAL INFORMATION

All amounts are included in the audited, consolidated financial statements of Nisga'a Lisims Government (March 31, 2011), or have been calculated from those financial statements. These statements are available to all Nisga'a citizens by appointment or on www.nisgaanation.ca. $\label{eq:condition}$

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FINANCIAL ASSETS	2011	2010
Cash and other current assets	\$ 30,898,133	\$ 45,056,693
Other long-term receivables	439,381	417,953
Nisga'a Financial Agreement receivable	60,887,403	79,230,331
Capital Finance Commission receivable	10,843,902	14,458,536
Designated cash	19,058,617	21,126,140
Designated trust funds	127,204,918	108,512,583
Investments in other entities	2,084,591	2,269,564
Total financial assets	251,416,945	271,071,800
LIABILITIES		
Bank indebtedness and other current liabilities	21,174,602	26,262,743
Silviculture liability	1,033,984	973,170
Due to other entities	2,415,621	1,805,560
Capital Finance Commission deferred revenue	33,244,207	38,711,965
Treaty debt payable	27,628,891	36,624,943
Long-term debt	4,150,040	2,897,388
Total liabilities	89,647,345	107,275,769
Total natificies	05,047,543	107,273,703
Net financial assets	161,769,600	163,796,031
Non-financial assets		
Tangible capital assets	24,706,017	16,480,218
Other non-financial assets	368,962	481,309
Accumulated surplus	186,844,579	180,757,558
SUMMARIZED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS		
REVENUES		
Fiscal Financing Agreement and related funding	\$ 53,372,228	\$ 56,835,390
Other revenues	13,096,655	11,641,239
Interest income on Final Agreement	4,294,900	5,233,336
Targeted Funding — AANDC	2,408,545	4,399,613
Total	73,172,328	78,109,578
Operating Expenses	21,631,586	20,850,983
Transfers and operating grants		
Nisga'a Village Governments	21,142,756	21,326,739
Nisga'a Valley Health Authority	14,153,681	13,067,611
Nisga'a School Board #92	7,391,169	8,094,544
Nisga'a Urban Locals	1,990,434	1,669,569
Wilp Wilxo'oskwhl Nisga'a	775,681	604,752
Total	45,453,721	44,763,215
Total expenses	67,085,307	65,614,198
Excess revenues over expenses	6,087,021	12,495,380
Accumulated surplus, beginning of year	180,757,558	168,262,178
Accumulated surplus, end of year	186,844,579	180,757,558



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- Nisga'a Lisims Government at 250-633-3000 or www.nisgaanation.ca

QS-6312-000-EE-A1 ISSN: 1927-6796 (Online) Catalogue: R1-17/2011E-PDF

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Cette publication est aussi disponible en français sous le titre : Accord définitif Nisga'a — Rapport de mise en œuvre 2010-11

PUBLISHED UNDER THE AUTHORITY OF:



Nisga'a Lisims Government New Aiyansh, British Columbia www.nisgaanation.ca



Province of British Columbia Victoria, British Columbia www.gov.bc.ca



Government of Canada Ottawa, Ontario www.aadnc-aandc.gc.ca 1-800-567-9604 TTY only 1-866-553-0554

