



**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Financial Statements  
Year Ended March 31, 2006**

**Auditors' Report**

**Financial Statements**

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Driving growth

**BDO Dunwoody LLP**  
Chartered Accountants  
and Advisors

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## **AUDITORS' REPORT TO THE MEMBERS**

We have audited the statement of financial position of the First Nations Land Management Resource Centre Inc. as at March 31, 2006 and the statements of financial activity and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at March 31, 2006 and the results of its operations and the changes in its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*BDO Dunwoody LLP*

**CHARTERED ACCOUNTANTS**

**Kelowna, British Columbia**

**July 11, 2006**

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Financial Position**

**As at March 31, 2006**

	2006	2005
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 1,504,872	\$ -
Accounts receivable	1,512,345	2,199,625
Prepaid expenses	107,162	95,137
	3,124,379	2,294,762
<b>Capital assets (Note 4)</b>	357,907	387,297
	\$ 3,482,286	\$ 2,682,059
<b>LIABILITIES</b>		
<b>Current</b>		
Bank indebtedness	\$ -	\$ 24,630
Accounts payable and accrued liabilities	3,166,092	2,369,095
	3,166,092	2,393,725
<b>MEMBERS' EQUITY</b>		
<b>Deficit</b>	(41,713)	(98,963)
<b>Equity in capital assets (Note 5)</b>	357,907	387,297
	316,194	288,334
	\$ 3,482,286	\$ 2,682,059
<b>Contingent liabilities (Note 6)</b>		
<b>Commitments (Note 7)</b>		
 <b>Approved on behalf of the Finance Committee of the Board:</b>		
_____	Chief Austin Bear	
_____	Bill McCue	
_____	Rennie Goose	
_____	Barry Seymour	

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Financial Activity  
Year Ended March 31, 2006**

	Budget	2006	2005
<b>Revenue</b>			
Department of Indian Affairs and Northern Development	\$ 6,953,070	\$ 5,354,198	\$ 6,380,939
Interest	-	7,574	12,181
Relationship meeting	-	-	50,000
	6,953,070	5,361,772	6,443,120
<b>Expenditures</b>			
<b>I. FRAMEWORK AGREEMENT IMPLEMENTATION (FTP Funding)</b>			
<b>Lands Advisory Board</b>			
Annual general meeting	94,330	100,490	104,981
Strategic planning sessions	118,000	61,199	3,909
Presentations to parliament	41,000	55,986	-
Meetings with Canada	69,000	321,697	244,512
Meetings with private sector	27,075	11,582	25,872
First Nation - private sector - Canada			
Economic Development Conference	107,155	8,075	-
Workshops with Framework Agreement			
First Nations	117,000	27,421	213,036
Support to Developmental First Nations	88,000	149,154	170,343
Support to Operational First Nations	128,000	47,785	128,398
Model Support to First Nations	220,000	182,573	399,445
Support to new First Nations	21,440	51,413	-
	1,031,000	1,017,375	1,290,496
<b>Resource Centre</b>			
Board of directors meetings	22,000	31,880	-
Staff	1,250,000	1,195,218	1,189,681
Travel	263,000	241,163	269,683
Administration	469,000	498,769	504,668
	2,004,000	1,967,030	1,964,032
<b>Verification of Community Process</b>	180,000	126,770	60,001
<b>RMAF/RBAF</b>	-	54,149	145,182
	3,215,000	3,165,324	3,459,711
<b>II. COMMUNITY RATIFICATION PROCESS (Contribution Funding)</b>			
<b>Funding to Developmental First Nations</b>	3,738,070	2,139,198	2,500,571
<b>Capacity building</b>	-	-	465,368
	3,738,070	2,139,198	2,965,939
	6,953,070	5,304,522	6,425,650
<b>Excess of revenues over expenditures for the year</b>	-	57,250	17,470
<b>Deficit, beginning of year</b>	(98,963)	(98,963)	(116,433)
<b>Deficit, end of year</b>	\$ (98,963)	\$ (41,713)	\$ (98,963)

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Statement of Cash Flows  
Year Ended March 31, 2006**

	2006	2005
<b>Operating activities</b>		
Receipts from Indian Affairs and Northern Development	\$ 6,041,478	\$ 5,503,503
Interest income	7,574	12,181
Other operating payments	(4,410,904)	(5,677,816)
	1,638,148	(162,132)
<b>Investing activity</b>		
Purchase of capital assets	(79,256)	(68,135)
<b>Financing activity</b>		
Increase (decrease) in equity in capital assets	(29,390)	(38,156)
<b>Increase in cash</b>	1,529,502	(268,423)
<b>Cash (bank indebtedness), beginning of year</b>	(24,630)	243,793
<b>Cash (bank indebtedness), end of year</b>	\$ 1,504,872	\$ (24,630)

# FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.

## Notes to Financial Statements

Year Ended March 31, 2006

### 1. Operations

The First Nations Land Management Resource Centre Inc. is a band empowered entity created to facilitate the implementation of the *Framework Agreement on First Nation Land Management*. The Resource Centre is incorporated under Part 2 of the Canada Corporations Act. The company is a band empowered entity within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

### 2. Economic Dependence

The First Nations Land Management Resource Centre Inc. receives a substantial portion of its revenue pursuant to funding arrangements with Indian Affairs Canada.

### 3. Significant accounting policies

#### (a) Capital assets

Capital assets are recorded at cost as an addition to capital assets with a corresponding increase in equity in capital assets. These acquisitions which are not funded through capital financing are also charged as an expense to operations and matched with the applicable revenue source in the year of expenditure.

Amortization is recorded as a reduction of equity in capital assets and is based on the estimated useful life of the asset as follows:

Office equipment	- 20% diminishing balance basis
Leasehold improvements	- 5 year straight line basis

Amortization is provided for at one-half of the above rates in the year of acquisition.

#### (b) Revenue recognition

The First Nations Land Management Resource Centre Inc. receives its revenues pursuant to annual funding agreements with the Minister of Indian Affairs and Northern Development. Revenue is recognized as it becomes receivable under the terms of the funding agreements.

#### (c) Financial instruments

It is management's opinion that the company is not exposed to significant interest, currency or credit risks arising from its financial instruments unless otherwise noted. The fair values of the company's financial instruments approximate their carrying values, unless otherwise noted.

#### (d) Use of estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Financial Statements  
Year Ended March 31, 2006**

**4. Capital assets**

	Cost	Accumulated amortization	Net 2006	Net 2005
Office equipment	\$ 562,068	\$ 265,310	\$ 296,758	\$ 281,785
Leasehold improvements	221,808	160,659	61,149	105,512
	<b>\$ 783,876</b>	<b>\$ 425,969</b>	<b>\$ 357,907</b>	<b>\$ 387,297</b>

**5. Equity in capital assets**

	2006	2005
Balance, beginning of year	\$ 387,297	\$ 425,453
Asset additions funded from operations	79,256	68,135
Amortization	(108,646)	(106,291)
Balance, end of year	<b>\$ 357,907</b>	<b>\$ 387,297</b>

**6. Contingent liabilities**

The funding agreement between the First Nations Land Management Resource Centre Inc. and the Minister of Indian Affairs and Northern Development states that any surplus identified as part of the Flexible Transfer Payment (FTP) shall be retained by the Resource Centre. However, any surplus identified as part of the Contribution Funding is a debt due and payable and payable within 120 days of the fiscal year end. Surplus is defined as the amount by which funds, provided by the Minister, exceeds eligible expenditures for delivery of a service funded after all program terms and conditions have been fulfilled.

The Resource Centre has agreed to mediation to resolve a dispute with Indian Affairs and Northern Development related to the eligibility of \$305,771 of expenditures incurred directly by developmental and operational First Nations in prior years. Resource Centre management expect the dispute to be resolved in favour of the developmental and operational First Nations. Adjustments, if any that occur as a result of the mediation will be accounted for in the period that the dispute is resolved.

**7. Commitments**

The Resource Centre has entered into a lease for office premises in Ottawa at a minimum annual rent of \$53,652 per year with an expiry date of March 2007. In addition, the Resource Centre leases photocopiers for \$38,972 per year with an expiry date of March 2008.

**8. Comparative figures**

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.



**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Year Ended March 31, 2006**

**Auditor's Report on Schedules**

**Schedules of Expenditures**

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## AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

We have audited the financial statement of First Nations Land Management Resource Centre Inc. as at March 31, 2006.

The schedules of expenditures by class, staffing, travel, professional services and consultants fees, administration expenditures and funding to Developmental First Nations as required to be presented to the Indian and Northern Affairs pursuant to the funding agreement between Indian and Northern Affairs Canada and First Nations Land Management Resource Centre Inc. The schedules have been compiled by the management of First Nations Land Management Resource Centre Inc. from their records. For the purposes of understanding our involvement with these schedules, please note that:

- We have audited and separately reported on the financial statements;
- Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole;
- The attached schedules are presented for the purpose of forming an opinion for Indian and Northern Affairs Canada and does not form part of the financial statements; and
- The schedules have been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies in these schedules.

This report has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants.

*BDO Dunwoody LLP*

**Chartered Accountants**  
**Kelowna, British Columbia**  
**July 11, 2006**

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 - Budget by Recipient**

**Appendix 1- Administration**

**Year Ended March 31, 2006**

	<b>Budget 2006</b>	<b>Total 2006</b>	<b>Balance Remaining</b>
1. Salaries			
(a) First Nations	\$ 1,461,400	\$ 1,256,232	\$ 205,168
(b) Resource Centre	1,250,000	1,195,218	54,782
2. Travel			
(a) LAB	244,920	214,120	30,800
(b) Resource Centre	263,000	261,043	1,957
3. Consultation			
(a) First Nations	860,084	340,705	519,379
(b) LAB	376,500	495,180	(118,680)
4. Legal Services			
(a) First Nations	746,250	100,244	646,006
(b) LAB	86,625	72,289	14,336
5. Professional Services			
(a) First Nations	169,200	66,457	102,743
(b) LAB and Resource Centre	510,000	414,393	95,607
6. Administration			
(a) First Nations	501,136	375,560	125,576
(b) LAB and Resource Centre	483,955	513,081	(29,126)
	<b>\$ 6,953,070</b>	<b>\$ 5,304,522</b>	<b>\$ 1,648,548</b>

**SUMMARY**

**Contribution Funding (funding to First Nations, or "non-core")**

1. Salaries	\$ 1,461,400	\$ 1,256,232	\$ 205,168
3. Consultation	860,084	340,705	519,379
4. Legal Services	746,250	100,244	646,006
5. Professional Services	169,200	66,457	102,743
6. Administration	501,136	375,560	125,576
	<b>\$ 3,738,070</b>	<b>\$ 2,139,198</b>	<b>\$ 1,598,872</b>

**Flexible Transfer Payment (funding to the LAB & Resource Centre, or "core")**

1. Salaries	\$ 1,250,000	\$ 1,195,218	\$ 54,782
2. Travel	507,920	475,163	32,757
3. Consultation	376,500	495,180	(118,680)
4. Legal Services	86,625	72,289	14,336
5. Professional Services	510,000	414,393	95,607
6. Administration	483,955	513,081	(29,126)
	<b>\$ 3,215,000</b>	<b>\$ 3,165,324</b>	<b>\$ 49,676</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 Schedule - Budget by Recipient**

**(a) Schedule - Salaries, Travel**

**(b) Schedule - Per Diems, Honorariums, Professional Services, Consultants Fees**

**Year Ended March 31, 2006**

	<b>Per Diem Range</b>	<b>Consult. Time</b>	<b>Travel</b>	<b>Admin.</b>	<b>Legal Services (Time &amp; Travel)</b>	<b>Prof. Services (Time &amp; Travel)</b>	<b>Salaries</b>	<b>Total 2006</b>	<b>Budget 2006</b>
<b>1. Lands Advisory Board</b>									
<b>A. Annual General Meeting</b>									
Chiefs and Board of Directors	\$750	60,563	27,516	4,072	-	-	-	92,151	67,830
Legal Advisors	1,200	-	-	-	7,664	-	-	7,664	16,850
Financial Advisors	800-1,600	-	-	-	-	675	-	675	9,650
<b>Total</b>								<b>100,490</b>	<b>94,330</b>
<b>B. Strategic Planning Sessions</b>									
Chiefs and Board of Directors	750	39,750	18,959	-	-	-	-	58,709	77,650
Legal Advisors	1,200	-	-	-	2,400	-	-	2,400	12,050
Financial Advisors	800-1,600	-	-	-	-	90	-	90	28,300
<b>Total</b>								<b>61,199</b>	<b>118,000</b>
<b>C. Presentations to Parliament</b>									
Chiefs and Board of Directors	750	33,000	19,737	-	-	-	-	52,737	34,550
Legal Advisors	1,200	-	-	-	3,249	-	-	3,249	6,450
<b>Total</b>								<b>55,986</b>	<b>41,000</b>
<b>D. Meetings with Canada</b>									
Chiefs and Board of Directors	750	118,313	92,724	4,022	-	-	-	215,059	53,150
Legal Advisors	1,200	-	-	-	45,781	-	-	45,781	6,250
Financial Advisors	800-1,600	-	-	-	-	60,857	-	60,857	9,600
<b>Total</b>								<b>321,697</b>	<b>69,000</b>
<b>E. Meetings with Private Sector</b>									
Chiefs and Board of Directors	750	8,625	2,957	-	-	-	-	11,582	17,850
Legal Advisors	1,200	-	-	-	-	-	-	-	4,425
Financial Advisors	800-1,600	-	-	-	-	-	-	-	4,800
<b>Total</b>								<b>11,582</b>	<b>27,075</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 Schedule - Budget by Recipient**

**(a) Schedule - Salaries, Travel**

**(b) Schedule - Per Diems, Honorariums, Professional Services, Consultants Fees  
Year Ended March 31, 2006**

	Per Diem Range	Consult. Time	Travel	Admin.	Legal Services (Time & Travel)	Prof. Services (Time & Travel)	Salaries	Total 2006	Budget 2006
<b>F. First Nation-Private Sector-Canada</b>									
<b>Economic Development Conference</b>									
Chiefs and Board of Directors	750	7,500	575	-	-	-	-	8,075	61,055
Legal Advisors	1,200	-	-	-	-	-	-	-	11,650
Financial Advisors	800-1,600	-	-	-	-	-	-	-	34,450
<b>Total</b>								<b>8,075</b>	<b>107,155</b>
<b>G. Workshops with Framework Agreement First Nations</b>									
Chiefs and Board of Directors	750	13,313	14,108	-	-	-	-	27,421	105,350
Legal Advisors	1,200	-	-	-	-	-	-	-	11,650
<b>Total</b>								<b>27,421</b>	<b>117,000</b>
<b>H. Support to Developmental First Nations</b>									
Chiefs and Board of Directors	750	116,879	23,845	-	-	-	-	140,724	76,550
Legal Advisors	1,200	-	-	-	8,430	-	-	8,430	6,250
Financial Advisors	800-1,600	-	-	-	-	-	-	-	5,200
<b>Total</b>								<b>149,154</b>	<b>88,000</b>
<b>I. Support to Operational First Nations</b>									
Chiefs and Boar of Directors	750	36,161	3,463	4,746	-	-	-	44,370	116,950
Legal Advisors	1,200	-	-	-	3,415	-	-	3,415	11,050
<b>Total</b>								<b>47,785</b>	<b>128,000</b>
<b>J. Model Support to First Nations</b>									
Professional Advisors	800-1,600	1,500	73	1,472	-	179,528	-	182,573	220,000
<b>K. Support to New First Nations</b>									
Chiefs and Board of Directors	750	42,326	8,647	-	-	440	-	51,413	21,440
		477,930	212,604	14,312	70,939	241,590	-	1,017,375	1,031,000

FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.

Part D-3 Schedule - Budget by Recipient

(a) Schedule - Salaries, Travel

(b) Schedule - Per Diems, Honorariums, Professional Services, Consultants Fees

Year Ended March 31, 2006

	Per Diem Range	Consult. Time	Travel	Admin.	Legal Services (Time & Travel)	Prof. Services (Time & Travel)	Salaries	Total 2006	Budget 2006
<b>2. Resource Centre</b>									
<b>A. Board of Directors Meetings</b>									
Chief and Board of Directors	750	12,000	19,880	-	-	-	-	31,880	22,000
<b>B. Staff</b>									
	<b>Salary Range</b>	-	-	-	-	-	1,195,218	1,195,218	1,250,000
Executive Director	111,700 - 131,500								
Director Operational Support	99,700 - 117,400								
Land Mang't & Train'g Support	71,573 - 82,706								
Environmental Support	52,634 - 61,096								
Director Developmental	89,000 - 104,800								
Communications Coordinator	65,801 - 71,140								
Developmental Support (SK)	52,634 - 61,096								
Developmental Support (SK)	52,634 - 61,096								
Developmental Support (ON)	52,634 - 61,096								
Developmental Support (ON)	52,634 - 61,096								
Developmental Support (BC)	52,634 - 61,096								
Developmental Support (BC)	52,634 - 61,096								
Developmental Support (BC)	52,634 - 61,096								
Developmental Support (BC)	52,634 - 61,096								
Manager Financial Services	64,466 - 72,609								
Financial Assistant	47,075-50,720								
Senior Policy Analyst	75,151 - 86,147								
Administrative Assistant	34,483 - 37,195								
Administrative Assistant	28,009 - 30,946								
Reception	28,009 - 30,946								
Health Expenses	53,000								
Payroll Expenses	25,000								

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 Schedule - Budget by Recipient**

**(a) Schedule - Salaries, Travel**

**(b) Schedule - Per Diems, Honorariums, Professional Services, Consultants Fees  
Year Ended March 31, 2006**

	Per Diem Range	Consult. Time	Travel	Admin.	Legal Services (Time & Travel)	Prof. Services (Time & Travel)	Salaries	Total 2006	Budget 2006
<b>C. Travel</b>		-	241,163	-	-	-		241,163	263,000
<b>D. Administration (Appendix 1)</b>		-	-	498,769	-	-	-	498,769	469,000
		12,000	261,043	498,769	-	-	1,195,218	1,967,030	2,004,000
<b>3. Verification of Community Process</b>	800-1,000	-	-	-	-	126,770	-	126,770	180,000
<b>4. RMAF/RBAF</b>									
Chiefs and Board of Directors	750	5,250	1,516	-	-	-	-	6,766	-
Legal Advisors	1,200	-	-	-	1,350	-	-	1,350	-
Financial Advisors	800-1,600	-	-	-	-	46,033	-	46,033	-
		5,250	1,516	-	1,350	46,033	-	54,149	-
<b>Total Flexible Transfer Payment Expenditures</b>		\$ 495,180	\$ 475,163	\$ 513,081	\$ 72,289	\$ 414,393	\$ 1,195,218	\$ 3,165,324	\$ 3,215,000

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 - Budget by Recipient**

**Appendix 1- Administration**

**Year Ended March 31, 2006**

	<b>Budget</b>	<b>Total 2006</b>	<b>Balance Remaining</b>
Automation	\$ 15,000	\$ 17,849	\$ (2,849)
Bank charges and interest	9,700	11,501	(1,801)
Communications	59,000	85,345	(26,345)
Equipment and furniture	50,000	79,256	(29,256)
Equipment leasing and maintenance	80,300	73,405	6,895
Insurance	3,500	3,493	7
Office	29,000	30,611	(1,611)
Professional fees	44,500	53,186	(8,686)
Rent and occupancy	173,000	144,123	28,877
Translation	5,000	-	5,000
	<b>\$ 469,000</b>	<b>\$ 498,769</b>	<b>\$ (29,769)</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3 - Budget by Recipient  
(c) Schedule - Developmental First Nations  
Year Ended March 31, 2006**

<b>Province</b>	<b>First Nation</b>	<b>Budget 2006</b>	<b>Total 2006</b>	<b>Balance Remaining</b>
<b>BC</b>				
1	Tsawout	\$ 138,203	\$ 142,213	\$ (4,010)
2	Songhees	91,228	79,422	11,806
3	Skeetchestn	102,937	70,667	32,270
4	Tsliel-Waututh	112,842	73,841	39,001
5	Musqueam	138,360	-	138,360
6	Squamish	460,348	188,235	272,113
7	Osoyoos	146,768	101,701	45,067
8	Kitselas	104,970	67,342	37,628
9	Tsouke	96,334	104,763	(8,429)
10	Leqamel	171,769	103,029	68,740
11	Shxwha:y Village	104,875	104,373	502
12	Tzeachten	76,408	10,944	65,464
13	Seabird Island	79,217	9,423	69,794
14	Matsqui	75,379	60,536	14,843
15	Cape Mudge	81,941	44,565	37,376
16	Squiala	74,966	46,633	28,333
<b>AB</b>				
17	Fort McKay	88,508	-	88,508
<b>SK</b>				
18	Flying Dust	186,520	143,750	42,770
19	Cowessess	-	-	-
20	Muskeg Lake	-	43,546	(43,546)
21	Pasqua	60,456	12,579	47,877
<b>MB</b>				
22	Swan Lake	178,597	175,896	2,701
23	Norway House	137,752	-	137,752
<b>ON</b>				
24	Mnjikaning	142,695	-	142,695
25	Garden River	149,503	144,815	4,688
26	Moose Deer Point	113,025	28,568	84,457
27	Mississauga	105,026	59,296	45,730
28	Whitefish Lake	110,811	74,302	36,509
29	Kettle & Stony	149,225	27,115	122,110
30	Dokis	115,945	89,828	26,117
31	Henvey Inlet	34,674	13,089	21,585
<b>NB</b>				
32	Kingsclear	108,788	118,727	(9,939)
<b>Balance, end of year</b>		<b>\$ 3,738,070</b>	<b>\$ 2,139,198</b>	<b>1,598,872</b>