



2013/2014  
**SQUAMISH**  
**NATION**

ANNUAL REPORT

HONOURING 90 YEARS OF AMALGAMATION



AT A GLANCE:

# FINANCIAL HIGHLIGHTS & MEMBERSHIP DATA

At Fiscal Year End on March 31<sup>st</sup>

► Our Financial Results

(in Millions of Dollars)

	2014	2013	2012	2011	2010
Revenue	\$ 67.1	\$ 59.9	\$ 57.9	\$ 60.4	\$ 64.8
Service and Program Costs	\$ 45.1	\$ 43.4	\$ 45.7	\$ 47.3	\$ 47.2
Surplus (Deficit)	\$ 10.7	\$ 4.1	(\$ 0.5)	(\$ 1.7)	\$ 5.9
Accumulated Surplus	\$ 64.7	\$ 53.9	\$ 49.8	\$ 51.4	\$ 53.1
Total Assets	\$ 125.0	\$ 116.7	\$ 118.7	\$ 103.5	\$ 99.7
Long-Term Debt	\$ 43.1	\$ 45.7	\$ 48.6	\$ 34.9	\$ 29.4

► Our People and Lands



Connecting with Membership:

**4** General Meetings

**50** Weekly Newsletters

**33** Notices and Update Letters

**673,200**

Hectares of Traditional Territory

► Membership Growth

	2014	2004	1994	1979
total # of Nation members	3,846	3,410	2,725	1,290



# MISSION STATEMENT

► The Skwxú7mesh Úxwumixw will protect the Amalgamation and enhance the Úxwumixw cultural values and traditions through respect, equality and harmony for all.



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## ACKNOWLEDGEMENT

Chiefs and Council would like to acknowledge the dedication of Sxwelhcháliya-t/Kwít'emtenat-t – the late Julie Baker (nee Newman) and Sxwalhkin-t/Skwii7ámeltn-t – the late Norman Natrall Sr. for their contribution to the SN Chiefs and Council during their terms. We thank them for sharing their historical knowledge which was a great benefit to our Nation as a whole. Our hands are up to you.

We would also like to recognize Chief Gibby Jacob KáKeltn Siyám, Chief Dale Harry – Pekultn Siyám, and Chief Bill Williams Telásemkin Siyám, for their many years on Council. Their hard work and dedication is truly appreciated.

Photo Left to Right, Front to Back: Danielle Mellish, Syexwáliya Ann Whonnock, Tiyaltenaat Veronica Baker, Kwitelut/Kwelaw'ikw Carla George, K'etximtn Alroy Baker, K'ána Deborah Baker, Skwetsi7meltxw Joshua Joseph, Ts'élkwílem Siyám Byron Joseph, Krisandra Jacobs, Syetáxtn Christopher Lewis, Wilson Williams, Tsetsímshtn Anthony Moody, xwechtàal Dennis Joseph, Kasalus Richard E. Baker, Xàlek/Sekyú Siyám Chief Ian Campbell. Missing from Photo: Chief Dick Williams and Glen Newman.



## MESSAGE FROM

# ELECTED LEADERSHIP

**We** are very pleased to provide Squamish Nation membership with this Annual Report for fiscal year 2013-14 (April 1, 2013 to March 31 2014), which allows us to share some of the exciting initiatives that took place in our communities and throughout our traditional territory in the past year.

This report is a consolidation of two documents that we have provided in the past (either through the annual Community Information Sessions or home delivery):

- 1) Departmental Summary
- 2) Consolidated Audited Financial Statements

This year we celebrated our 90th year together since Amalgamation. This is a major milestone for our Nation.

On April 4, 2013 Squamish Nation membership passed historic amendments to the Squamish Nation Membership Code and corrected historical wrongs. Through these amendments we have removed discriminatory sections of our code. We would like to hold our hands up to Monica Jacobs and her team for the incredible work they did on this important issue.

Another major event that took place in the 2013-14 fiscal year is the Reconciliation Canada week that we co-hosted along with our families from Musqueam and Tsleil-Waututh. Not only did we host the event, but we provided support to our Squamish Nation Residential School survivors, elders, families and community members.

In the 2013 fisheries year, we provided a food fish allocation to our members, although it is important to note that we received less than half of our annual Food, Social and Ceremonial allocation, in part because the run was very low. Of the fish we got, we distributed 85% to households (five fish per household on- and off-reserve) and the remainder was allocated for funerals and other important Nation events throughout the year.

Chiefs and Council have a responsibility to uphold and protect the Amalgamation and Aboriginal rights of the Squamish Nation, and we are of the view that our food fish allocation is unfair. Therefore we have taken legal action through a judicial review process to increase our annual

Food, Social and Ceremonial allocation, as well as secure access to the Fraser River. We were forced to take this action as negotiations with the Department of Fisheries and Oceans have not been successful.

In March 2014, we achieved a provincial crown lands accommodation agreement and an historic protocol with our neighbours - the Musqueam and Tsleil-Waututh Nations. The protocol was a long overdue agreement between our Nations. Our ability to work with each other has its roots in our shared history and also our joint work to welcome the world during the 2010 Olympic and Paralympic Winter Games. This collaboration led to such important negotiations as the discussions related to the Canada Post property in early 2013 and the provincial crown lands in 2014.

We want to take a moment to remember those we lost in 2013-14. Our hearts are heavy with this loss, and our most sincere sympathies are extended to all Squamish Nation families and friends that lost loved ones. There is nothing more important than our families, and we celebrate our loved ones who have enriched our lives and our Nation. We will all miss their steadfast commitment, knowledge, and wisdom they brought to our Nation.

We are also grateful for the babies born to the Nation in 2013-14. We promise to help them prosper and be proud of their Squamish teachings. They are truly the future of our Nation and they are so precious to us.

Finally, we hold our hands up to our members who have achieved important milestones in their education this year. Education is the key to our future, and we are proud of the high level of accomplishment in this area.

### CONSOLIDATED AUDITED FINANCIAL STATEMENTS

This year, because of an unanticipated one-time accommodation payment and managing resources responsibly, we have had very positive financial results. We hold our hands up to our strong management team who accomplished these results. In particular we would like to thank our Executive Operating Officers, KáKeltn Siyám Chief Gibby Jacob and Walter Schneider.

As a Nation, we take great pride in our approach to securing the future of our Nation. We are doing well, but must always work to improve our financial health and consider the interests of young members and of future generations when determining the best interests of the Nation as a whole.

Therefore, the Squamish Nation Chiefs and Council have determined that we must do what we can to create sustainable revenue for the future. As such, when the Squamish Nation receives one-time accommodation monies, Chiefs and Council decided that a significant portion should be directed towards strategic investments which will generate future revenues to support our growing membership needs.

44

Duly Held  
Council  
Meetings

72

Special/  
Other  
Meetings

64

Community  
or Invited  
Events

4

General  
Meetings

143

BCR's and  
Motions  
Passed

Our Nation continues to devote a high percentage of our ongoing Own Source Revenue to fund membership programs and services. Our Nation should take pride that our Own Source Revenue is sufficient to provide programs and services above and beyond those provided by any other level of government across Canada, as well as to provide distributions to all members.

### FINANCIAL STATEMENT AND SALARY DISCLOSURE – ELECTED OFFICIALS

The First Nations Financial Transparency Act came into effect on April 1, 2013, and applies to the 2013-14 fiscal year and beyond. The Act requires public disclosure of First Nations' audited consolidated financial statements and of salaries and expenses paid to elected officials.

However, we did not wait for the Act to come into force. Our Annual Financial Statements have always been available to our members, and for the past eight years we have mailed them to all households. In 2012, we took the progressive step of releasing information about the salary ranges and honoraria of elected officials and senior staff. This information is available to membership in the notes to the Consolidated Financial Statements.

The salaries of elected officials and most unelected senior officers are paid out of our Own Source Revenue. It is important to note that no federal funds support the salary and honoraria of elected

Squamish Nation officials. In some cases, senior management might be paid by federal funding (ie. Department Heads of Child and Family Services or Health), but generally Department Head salaries are not supported by federal funding.

The Squamish Nation Chiefs and Council are in the process of reviewing a governance and compensation policy for elected officials. This policy will establish clear guidelines for elected officials, and compensation will reflect similar compensation paid in other governments of similar size and scope.

### LOOKING FORWARD

The vision of the Squamish Nation Chiefs and Council and Administration is to maintain a steady course that will enhance the quality of life for all members. Part of this plan is developing strategies that will enhance or increase the Nation's ability to deliver sustainable, high quality programs and services to meet growing membership and community needs. We also want to break the cycle of dependency by providing opportunities for our people.

As a responsible government, we are continually seeking to establish administrative processes and controls that support effective management and stewardship of Squamish Nation resources. Our planning and budgeting process begins with priorities identified by membership, followed by policies approved by Chiefs and Council to address these priorities.

We must protect our ability to deliver programs and services and provide for the future needs and well-being of the Nation. We pledge to continue the work of those who have gone before us, for the benefit of those who will come after us. We uphold our sacred teachings in keeping with our mission statement: **“The Skwxwú7mesh Úxwumixw will protect the Amalgamation and enhance the Úxwumixw cultural values and traditions through respect, equality, and harmony for all.”**

We look forward to engaging in a dialogue with our membership about this report and our financial statements.

Chet kw'enmántumiyap

We thank you all,

SQUAMISH NATION

Chiefs & Council  
and  
Band Manager



## MESSAGE FROM EXECUTIVE OPERATING OFFICER

# INTERGOVERNMENTAL RELATIONS, NATURAL RESOURCES AND REVENUE

**We** have come a long way as a Nation since our Amalgamation in 1923, and accomplished many things together – from the Omnibus Trust to our Assertion of Aboriginal Title, the Xay Temíxw Land Use plan and the Shared Legacies Agreement. We are proud of these achievements and look forward to ongoing success based on the foundations that we have developed together.

The Squamish Nation Chiefs and Council and Administration have been following the path that our Membership set out through various planning processes such as:

- the Family Meeting process in 1994-1996 resulting in the Physical Development Plan (PDP);
- the Capilano Master Plan (2004);
- a survey completed at the time of the vote on the Settlement Trust in 2000;
- priorities identified in multiple surveys conducted by the Squamish Nation Trust (conducted every five years);
- the Community Development Plan, which was shared during the most recent Family Meetings in 2010-2012; and
- the Xay Temíxw - Sacred Land Use Plan

More recently, in 2013, Chiefs and Council approved a series of policies and procedures for the IRNR&R Department, to provide clear and consistent direction to management, employees, consultants and other individuals, groups or organizations who interact with IRNR&R, regarding key issues and management practices.

These policies will help to ensure that we carefully manage Squamish Nation financial resources, ensure the maintenance of strong internal controls within the department, and achieve success in development projects. These policies will also help us meet the commitment of the Squamish Nation Chiefs and Council to the principles of accountability and transparency.

Our future is bright. As we make investments for the future of our people, we build on the work of our ancestors and leaders who have gone before us. We acknowledge that our accomplishments today are only possible because of the planning processes of the past and the direction we have received from our membership.

KÁKELTN SIYÁM  
CHIEF GIBBY JACOB



I am extremely proud of my team, who delivered incredible results this year managing our business interests and protecting our lands and resources.

Since 2006 the Squamish Nation has been working collaboratively with the Tsleil-Waututh and Musqueam Nations to jointly negotiate economic benefits and business opportunities arising from crown land disposition (Federal, Provincial and their agencies such as Canada Post).

The three Nations have an historic Protocol Agreement based on mutual respect that has the potential to provide equal sharing of economic benefits arising

- ▶ **1977**  
**Omnibus Trust**  
legal action claiming numerous land parcels, including lands on Mission IR1, Capilano IR5, Stawamus IR24 & Kwum Kwum IR 28A.
- ▶ **1993**  
**Squamish Nation Assertion of Aboriginal Title**  
document setting out the geographic boundaries of the Squamish Nation traditional territory, the range of resources utilized by the Nation and the Nation's right to self-government and self-determination.
- ▶ **2001**  
**Xay Temíxw Land Use plan**  
the plan identifies four types of land use zones, including forest stewardship zones, sensitive areas, restoration areas and wild spirit places.
- ▶ **2010**  
**Shared Legacies Agreement**  
with BC and the 2010 Bid Corporation regarding benefits and opportunities from the 2010 Olympics, including: lands for economic development, skills and training, economic opportunities, naming and recognition, and the Squamish Lil'wat Cultural Centre.

from crown land sales in our shared territories. Because of the strong relationship we have developed with Musqueam and Tsleil-Waututh, in 2013-14, we were able to secure an accommodation agreement regarding provincial lands. These results demonstrate the benefits of working together.

I hold my hands up to my strong team in IRNR&R for the success we have achieved this year. We look forward to continuing to generate revenue to support the high level of programs and services that we enjoy as a people, and investing in our future.

KáKeltn Siyám  
Chief Gibby Jacob



Executive Operating Officer,  
Intergovernmental Relations,  
Natural Resources and Revenue  
(IRNR&R)





# MESSAGE FROM EXECUTIVE OPERATING OFFICER

## SERVICE DELIVERY



WALTER SCHNEIDER

**On** behalf of Squamish Nation Administration, I am proud of the achievements presented in this annual report as it shows how Chiefs and Council's vision and priorities translate into action by our staff and results in benefits to our membership and our communities.

The level of programs and services for members has increased in the last 10 years. We have been successful at achieving high quality standards in the delivery of all programs and services in spite of increasing population and prices and decreasing per-capita government funding.

Our commitment to programs and services is demonstrated by the high amount of own source revenue that we allocate to maintain these services for our membership. In 2013-14, this allocation represents more than \$25 million dollars, an investment in our people that has been consistent for many years. Our own source revenue allows us to subsidize essential services and deliver programs that ensure a healthy and engaged community such as our recreation and Elder programs which receive no government funding.

Similarly, the cost of membership services, communication and engagement (such as membership meetings, newsletters and funeral support) is funded by own source revenue, as is a significant portion of the costs of community operations – many on-reserve home repairs and renovations are funded through this program.

While we receive government funding for programs such as education, social assistance and child and family services, we supplement these programs and services with our Own Source Revenue because we do not receive sufficient funding to deliver the programs at a standard considered necessary to meet the needs of our membership. As a Nation,

we place a high priority on education, including the study and teaching of the Squamish language and preserving our culture, and therefore provide additional programming in these areas beyond what is covered by government funding. With respect to social assistance, we provide additional counselling support to ensure that we can provide the highest quality advisory services to our members.

With that backdrop, I encourage membership to read this annual report which truly reflects our commitment and passion to deliver the best programs and Services. We believe this report will provide a better understanding, and more insight into how we use Nation funds for the benefit of our membership and for enhancing the health and wellness of our community as a whole.

Walter Schneider

A handwritten signature in black ink that reads "Walter".

Executive Operating Officer,  
Service Delivery

## REPORT BY DEPARTMENT:

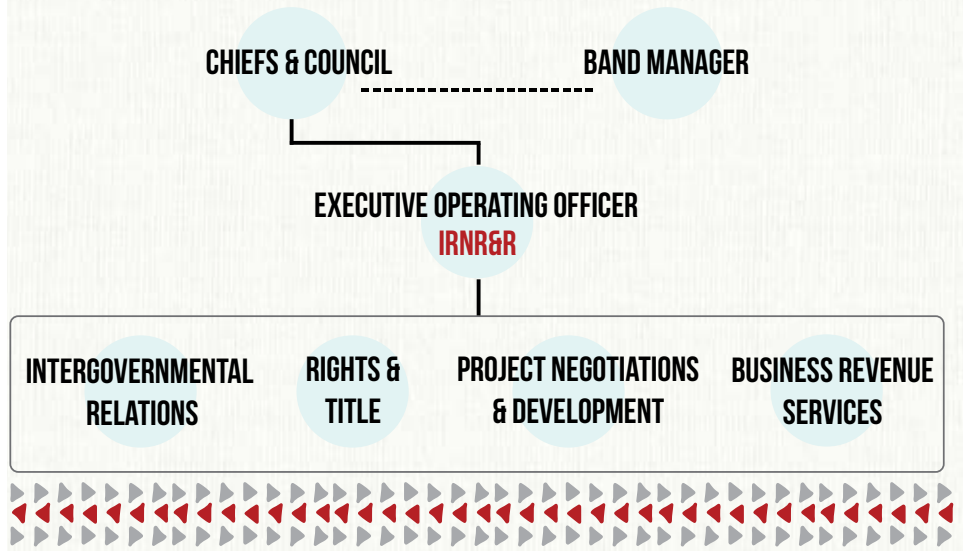
# INTERGOVERNMENTAL RELATIONS, NATURAL RESOURCES AND REVENUE

**The** Squamish Nation Intergovernmental Relations, Natural Resources and Revenue (IRNR&R) Department is focused on building our Nation’s economy and protecting our land and resources. We support the needs of our people by creating opportunities for our membership and generating revenue. We improve the lives of our people through economic development, and by protecting and asserting Aboriginal Rights and Title.

### We are committed to:

- Ensuring transparency through honesty and accountability;
- Being guided by the principles of respect, honour and integrity in order to create prosperity and a brighter future for Squamish Nation membership;
- Using our teachings and shared cultural values to create a healthy community through economic vitality;
- Being respectful, fiscally responsible and committed to the highest possible standards of due diligence; and
- Serving the interests of Squamish Nation membership and upholding their trust, as dedicated professionals.

### IRNR&R ORGANIZATIONAL STRUCTURE



In addition, the IRNR&R team has a council mandate to handle legal cases related to our department.

The 2013-14 Fiscal Year was a very busy year for our team. In addition to our ongoing work, we have focused on strategic planning and the development of long term initiatives which will provide revenues and career opportunities for our members for decades to come.

### STRATEGIC PLANNING

In 2013-14, our team has been working on the elements of a strategic plan, including financial forecasting, and a human resources plan to better reflect the needs and priorities of IRNR&R and the Nation.

We are working with Chen Chen Stway Human Resources to develop new job descriptions and ensure that we have appropriate development expertise on the IRNR&R team. Our vision is to hire qualified Nation members if available, and build capacity in house.

This year we also continued our research into models for the creation of an Economic Development Corporation to manage the very large and complex development projects over the long term, and thereby separate government and economic development.

# INTERGOVERNMENTAL RELATIONS, RIGHTS AND TITLE



JUSTIN GEORGE, FORMER CHIEF OF TSLEIL-WAUTUTH NATION AND CHIEF GIBBY JACOB, EOO, IRNR&R, SQUAMISH NATION

## OVERLAP AND SHARED TERRITORY ISSUES

Since 2009, the Squamish Nation has been working collaboratively with the Tsleil-Waututh and Musqueam Nations to jointly negotiate economic benefits and business opportunities arising from crown land dispositions (federal, provincial and their crown agencies such as Canada Post) within agreed-upon areas, based on the territorial overlap of each Nation's Statement of Intent.

The three Nations signed an historic Protocol Agreement based on equal sharing and mutual respect that recognizes and ensures each Nation's autonomy while strengthening each Nation's

rights and title over a shared territory area.

## PROVINCIAL LAND DISPOSITIONS (SALES) – LIQUOR DISTRIBUTION BRANCH JOINT VENTURE AND ACCOMMODATION

Through the assertion of rights and title, the Squamish Nation ensures that properties deemed surplus by the Federal or Provincial governments are subject to a stringent consultation process. This process supports strong accommodation and negotiated agreements.

The Crown has a duty to consult with and, if required, accommodate us for any potential impacts a project may have on our

Aboriginal rights and title interests. Consultation includes a reciprocal duty that requires that we engage in the consultation process.

In April 2013, the Provincial government notified the Nation of the disposal of 26 properties throughout the areas of intent of the Musqueam, Squamish and Tsleil-Waututh Nations. These properties had a disposal deadline within the 2013-14 fiscal year. The department reviewed the properties and conducted due diligence on environmental issues, assessed and appraised values, development potential, and negotiation value of the properties. The department presented options to Chiefs and Council, and presented a joint venture agreement to membership.

In early 2014, the province and the three First Nations finalized an accommodation offer, and the three Nations jointly agreed to reinvest the accommodation proceeds into the most favourable long term property investment. The Nations engaged an independent real estate advisor to conduct a review of the properties and to make recommendations on the most favourable long term investments. From this process, it was determined that the Squamish Nation would participate in an investment in the Liquor



Distribution Branch Warehouse, located at 3200 East Broadway, Vancouver (a 9.21 acre parcel). The property will be owned by an equal partnership between the three Nations and a development partner. This property has a land value of approximately \$40 million and has the potential to provide significant revenues in the future.

It is important to note that the money secured through shared territory opportunities is one-time money, and based on unique crown land dispositions. It is the view of Chiefs and Council that one time revenue is best invested into businesses and projects that will yield ongoing revenues for the future of the Nation. Working together, the Nations have been able to secure ownership equity in several significant parcels of land in our shared territories. The majority of the accommodation money has been earmarked for these investments, which represent opportunities for generations to come.

As a Nation, we are committed to the principles of accountability and transparency, however we must always be careful to balance this commitment with our legal obligations in our ongoing negotiations. Often, confidentiality agreements prohibit us from releasing specific details about the agreement. Confidentiality protects the Nations interests in future negotiations and ensures that on-going negotiations are not subject to political interference by other Governments or stakeholders.

### **RIGHTS AND TITLE CURRENT CONSULTATION REFERRALS**

We uphold the Nation's constitutionally protected, unextinguished Aboriginal title and rights by engaging with Government and industry through a consultation and engagement framework. Through this framework, we conduct due diligence on proposals that may have an impact on our interests.

### **WOODFIBRE LIQUEFIED NATURAL GAS (LNG) AND FORTIS BC PIPELINE**

The province has proposed that British Columbia would become active in the energy sector through Liquefied Natural Gas plants. Four proposed plants have been targeted for implementation by 2017, including one in Howe Sound at the former Swiyat (Woodfibre) site in our territory. Our department began discussions to ensure that the rights and

title of the Nation are protected throughout the consultation process and to ensure that all due diligence is carried out related to this proposal. At this time, the proposal is in the consultation phase which includes: studies, Environmental Assessment review, impacts and benefits, impacts to Aboriginal rights and title, and community engagement. Once this due diligence is completed the department will be presenting the results and recommendations to Chiefs and Council for their consideration.

### **NATIONAL ENERGY BOARD (NEB) AND KINDER MORGAN**

Kinder Morgan is seeking to expand the capacity of their existing pipeline which terminates at the Kinder Morgan Burnaby plant in the Inner Harbour, by the Seymour reserve in the area of Lheklhukwayten. The end of the pipeline and the terminal is located within our traditional territory. Due to the possibility of catastrophic impacts on our reserve lands, the traditional territory of the Nation and our businesses, we have been working with Tsleil-Waututh and other Coast Salish tribes on a Collaboration Agreement opposing the expansion.

### **RESORT MUNICIPALITY OF WHISTLER (RMOW) OFFICIAL COMMUNITY PLAN (OCP) COURT CASE**

The RMOW is within the shared territory of the Squamish and Lil'wat Nations. In 2011, the RMOW enacted a restrictive Official



Community Plan (OCP) which would encompass large areas of crown land and restrict future development of fee simple lands. This was not beneficial to the interests of the Squamish Nation off-reserve development lands in the area. At the same time, the Province entered into negotiations to renew the Whistler Blackcomb Master Development Agreement which would see the renewal of the lease on Whistler Blackcomb extended for another 60 years. As the Nations were not consulted on the implementation of Whistler Blackcomb at its inception, we are in on-going consultation discussions regarding the impacts and accommodation that will result from the renewal of this lease for another 60 years.

Due to the restrictive nature of the OCP and the fact that First Nations were not included in the OCP process, the Squamish and Lil'wat Nations sought a Judicial Review in the BC Supreme Court. We are very pleased to report that we were successful in the review, which

took place in the fall of 2013. This is a precedent setting case that ensures the protection of our rights and title and protection for other First Nations across Canada.

**Mr. Justice Grezell of the BC Supreme Court found that “the decision to approve the OCP was a land use planning decision that had the potential to infringe the Squamish and Lil’wat Nations title claims.” The Court found that both Nations had a “strong” claim of aboriginal title to Crown lands within Whistler, and that lands held pursuant to aboriginal title “have an inescapable economic component.”**



# PROJECT NEGOTIATION AND DEVELOPMENT

Project Negotiation and Development is guided by the mission statement: **“To instigate business planning & implementation of business projects that will enable the department to effectively identify, develop and initiate projects that align with the current strategic direction of the community.”**

## LONG TERM INITIATIVES

One of our priorities has been, and continues to be, long term development projects. As the Squamish Nation develops its land and expands its business opportunities, more revenue can be generated to provide additional support for programs (such as housing and education) and service delivery to membership. More development can also provide new employment opportunities for members.

Membership has provided us with a mandate to develop certain properties such as Senákw, Ch'kw'elhp and Ch'ích'elxwi7kw. However, in order to proceed with development, we have to undertake preparatory work, including:

- Achieving service agreement negotiations with various municipalities;

- determining highest and best use, to maximize revenues for our Nation, for the short and long-term;
- seeking experienced development partners so as to achieve development goals while mitigating risks to the Nation; and
- coming back to Membership regarding the business terms for the development.

Service Agreements provide municipal-type services such as water, sanitary sewer service, fire and police protection and are necessary in order to realize the economic development potential on our reserves.

In 2013-14, negotiations have been ongoing with six municipalities and three regional districts, and we are happy to report that we have significantly advanced our discussions. As a result, we are close to concluding service agreements with the Districts of West and North Vancouver, upon which future agreements can be modeled.

In addition to on-reserve development, we continue to advance off-reserve developments and acquisition of new lands, such as the Cheekeye Fan Lands, and the Liquor Distribution Branch Warehouse. Developing off-reserve is strategic as we have

limited lands for development on-reserve.

## ANTI-WHISTLING IMPROVEMENTS AT MARINA ACCESS ROAD

For our residents on reserves close to the railroad tracks, train whistles are a major irritant. As a result of discussions and agreements between Squamish Nation, the City of North Vancouver, Port Metro Vancouver, and CN Rail, the cluster of crossings at Chesterfield/Forbes/Marina Access has been upgraded with anti-whistling installations. With these installations, prior to the arrival of a train, the bells and gates will be activated and the train will not be required to whistle. However, train whistling will continue to whistle in the interest of public safety if, for example, there are people and/or animals on the tracks.

## GREENWAY/SPIRIT TRAIL CONNECTION AT MOSQUITO CREEK

In the interest of health and wellness, many of our members walk regularly. Expansion of the Spirit Trail at the Mosquito Creek Marina will create a beautiful oceanside trail for the enjoyment of our members. The City of North Vancouver in cooperation with the Nation is providing a link westward from the Mosquito Creek Marina office to Bewicke Avenue. As part

of the project, a new boat lift will be constructed allowing the marina to capture a larger boat market, a portion of Mosquito Creek habitat will be restored, and artworks by Siñámkin Jody Broomfield and Xwalacktun Rick Harry will be installed, based on a call for Squamish artists for submissions.

### **FORBES AVENUE IMPROVEMENTS AND PROPOSED THIRD STREET IMPROVEMENTS**

Following a door-to-door consultation with residents along Forbes Avenue, the Squamish Nation supported the City of North Vancouver's efforts to undertake pedestrian, cycling and safety improvements along Forbes Avenue, adjacent to the Mission reserve boundary. These improvements included: an eastbound bus stop, a pedestrian activated mid-block crossing at 1st Street, widened sidewalk, and multiuse pathway. A second phase of this work is proposed for Third Street and it is anticipated that a similar approach will be taken.

### **REDEVELOPMENT AT PARK ROYAL MALL**

Increased commercial and retail development at Park Royal means increased lease and taxation revenue to the Nation. Park Royal Shopping Centre has been redeveloping and reinventing the South Mall. To further enhance the shopping and lifestyle experience, Squamish Nation has recently approved Park Royal's development application for a new building at Park Royal South on the former Extra Foods site.



PUBLIC ART BY SIÑÁMKIN JODY BROOMFIELD, SQUAMISH ARTIST, FEATURED AT PARK ROYAL SHOPPING CENTRE

We have worked with Park Royal Shopping Centre to create opportunities to provide a forum for Squamish cultural identity, and late in 2013, two Squamish art installations were commissioned by Park Royal, following a public call to Squamish artists, and placed in significant locations within the new Village east area.

### **LIONS GATE WASTEWATER TREATMENT PLANT - RELOCATION**

Foul odors from the wastewater treatment plant have long been a major annoyance to Squamish membership living on the Capilano reserve. Metro Vancouver is planning to relocate the plant, and to do so, a number of outstanding issues must be resolved. Chiefs and Council approved a Memorandum of Understanding with Metro Vancouver in an effort to resolve outstanding issues with respect to the existing plant and discuss implications concerning the relocation of the plant. This work includes due diligence to determine any geotechnical, environmental or archeological

issues and impacts, and to ensure that the land is remediated to pre-plant state. It is in the best interests of the Nation to cooperate with Metro Vancouver to determine if there is contamination, and if so what it is, and how will they clean it up. Therefore, investigative work will be undertaken in the fall of 2014 at the existing plant and along the utility corridor between the existing and proposed plant location.

### **EXTENSION OF THE LOW LEVEL ROAD**

In 2014, the province commissioned a feasibility study of the western extension of the Low Level Road, to determine the viability of the project and the potential costs. Squamish Nation has been participating in the study to ensure that the study team has a clear understanding of Nation lands, and future plans for Capilano as outlined in the Capilano Master Plan, adopted by Chiefs and Council in 2004. We will continue to monitor study progress and ensure that the Nation's interests are protected.

# BUSINESS REVENUE

## SERVICES

The purpose of the Business Revenue & Services department (BRS) is to ensure that existing Squamish Nation Commercial and Taxation operations are run efficiently, effectively and obtain maximum profitability. The department administers property management and property taxation for commercial and residential properties located on Squamish Nation reserves, and manages the following businesses:

- Lynnwood Marina LP
- Marina Grill
- Mosquito Creek Marina LP and Fuel Wharf
- North Vancouver Smoke Shop at Mosquito Creek
- Squamish Valley Gas LP
- Superstore Gas Bar - Superstore owned, Squamish Nation managed
- Capilano River RV Park

### LEASE REVENUE

Over half of the Nation's annual lease revenue comes from the Department of the Environment Lease with the Federal Government, Park Royal Shopping Centre and residential towers, the Superstore in Seymour and Capilano River RV Park. Other significant leases are the International Plaza and the electronic signage on-reserve.

Part of the increase in lease revenue this year was a result of a rent review increase at the Sewage Treatment plant on the Capilano Reserve and a rent increase at the Superstore on Seymour Reserve. Squamish Nation also received more percentage rent from Park Royal Shopping Centre as a result of modifications and additions made on their leased land. There were several general small increases in permit fees that also contributed to the increase.

### CIGARETTE AND GAS REVENUE

Volume sales of tobacco products sold at the North Vancouver Smoke Shop were down from the previous year, likely due to people choosing healthier lifestyles and to regulations that restrict smoking. Pumping fees the Nation receives from the sale of fuel at the North Vancouver Superstore Gas Bar were down as well, due to the decrease in volume sales. The decrease is likely attributable to the high gas price per litre which has caused commuters to drive their cars less and use alternative transportation that is more economical as well as a result of making an adjustment for an overpayment in fuel tax rebates that were paid to the Squamish Nation. Volume of fuel sales at the Mosquito Creek Marina Fuel Wharf also decreased from the prior year.

### ► REVENUE COMPARISON



Item	2014 (in millions)			2013 (net profit in millions)
	Revenue	Related Expenditures	Net Profit to the Nation	
Leases	\$ 20.3	\$ 1.9	\$ 18.4	\$ 17.1
Cigarettes and Gas	\$ 3.9	\$ 2.9	\$ 1.0	\$ 1.9
Taxation	\$ 8.4	\$ 3.0	\$ 5.4	\$ 5.0
Mosquito Creek Marina	\$ 4.2	\$ 3.3	\$ .9	\$ .9
Lynwood Marina	\$ 6.9	\$ 5.8	\$ 1.1	\$ .9
Marinaside Grill	\$ 1.7	\$ 1.8	(\$ 0.1)	\$ .07
Northwest Squamish Forestry Limited	\$ .88	\$ .75	\$ .13	(\$ .4)



## TAXATION REVENUE

Taxation revenue has increased due to slight increases in property taxes levied by the Nation over the prior year. The largest increase was from the Park Royal Shopping Centre where there has been some significant expansion to the shopping mall. As development increases on-reserve, taxation revenue will continue to increase.

## MOSQUITO CREEK MARINA

Total revenue was down slightly as a result of reduced demand for dry storage. Revenues from electricity charges and straddle lift were also slightly lower than the previous year. Similarly, total marina expenditures over the past year were also reduced, largely as a result of managing staff levels. The continued expansion of the float home business segment has increased profit at both the Mosquito Creek and the Lynnwood marinas. The additional float homes have the additional benefit of increasing property tax revenue.

## LYNNWOOD MARINA

Profit at the marina is up, largely due to the continued construction of float homes and boat sheds built at the marina. Many of the completed boat sheds and all of the float homes have been relocated to the Mosquito Creek Marina which has assisted in filling in vacant moorage while adding to profit at both marinas. There is no vacancy for moorage at the Lynnwood and the warehousing

that is rented to small businesses is also full. Plans to determine a higher and better use of the currently underutilized Lynnwood lands east of the bridge are still being assessed.

## MARINASIDE GRILL LTD.

Profit from normal business operations at the Marinaside Grill was \$84,002 prior to an accounting adjustment for goodwill impairment, which resulted in a net loss of \$76,995.

Food sales revenue year over year remained relatively unchanged while the cost of food and other expenses were down marginally. Some newer restaurants have recently opened up in the North Vancouver area which has increased competition for customer base. Squamish Nation band members are entitled to a 15% discount on the food bill upon presentation of their status card. No discount is provided on alcoholic beverages.

## NORTHWEST SQUAMISH FORESTRY

Harvesting some of the Squamish Nation private lands in the last couple of winter seasons has given a boost to our forestry revenue by providing some service business in an otherwise idle season. Signing of the Community Forest agreement with the District of Squamish will provide service revenue in the off-season on a long-term sustainable basis.

Our forestry company was challenged by an extended dry fire season in which we lost approximately six weeks of production from an already constrained harvesting window. 2015 should start to see a real increase in world demand and the first opportunity in several years to harvest more of the Annual Allowable Cut at profitable levels.

## LOOKING FORWARD

The IRNR&R team will continue to contribute by generating Own Source Revenue to support programs and services for membership, and by ensuring ongoing protection of our rights and title. We will continue to support decisions made by Chiefs and Council as they determine the order and timing of development projects. As such, we will continue our analytical work on projects and other groundwork such as service agreements, and put the tools in place to support development.

As Squamish Nation develops its land and expands business opportunities on its reserves, more revenue can be generated to support programs and service delivery to membership. Further, as more development occurs on our reserves, there will be the potential for more businesses to open and provide employment opportunities for members.



# REPORT BY DEPARTMENT: SERVICE DELIVERY

Service Delivery’s primary objective is to provide programs and services to support the quality of life of our membership and to enhance the health and well-being of our communities. These programs and services take on a variety of forms and functions and are delivered primarily through 12 Service Delivery departmental areas.

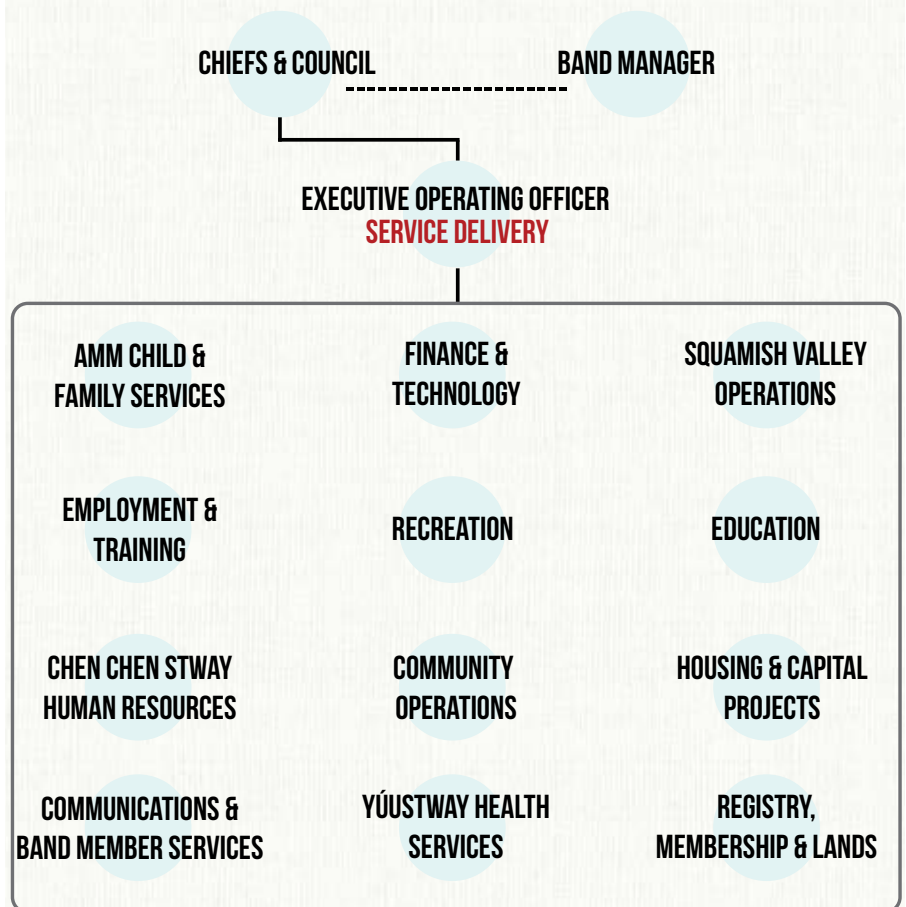
**Our Vision:**

**Squamish Nation strives to provide a safe and livable community where all members have access to fair, effective and quality programs and services that protect and enhance the well being of our people while promoting cultural sustainability, social unity, respect, fiscal accountability and administrative efficiency.**

2013-14 was a challenging year in that the Nation received less government funding per capita and faced continually rising costs in delivering programs and services. Despite these challenges, the Service Delivery departments continued to provide high quality essential services while maintaining fiscal control. The performance highlights below reflect our commitment to serving membership and continuing to support a vibrant and prosperous community.



**SERVICE DELIVERY STRUCTURE**



# AYAS MEN MEN

## CHILD AND FAMILY SERVICES

Ayas Men Men (AYMM) provides various programs and services to equip children and their parents with life skills, education, and guidance that will enable the best opportunities for children to reach their full potential while ensuring their care, well-being and safety. All programs and services are guided on the principle of developing in children a respect for themselves through Squamish Nation teachings and a strong appreciation of Squamish Nation language, culture, and traditions.

AYMM delivers all its programs and services through 4 divisions:

- 1) Youth & Prevention Services / Youth Centre – Programs dedicated to providing an outlet for youth to receive support, advice, and opportunities to participate in cultural and traditional activities such as cultural camps, canoeing, and food harvesting.
- 2) Family Programs – Services dedicated to providing programs and support services during every stage of child development such as pre/post natal care education, infant and childhood development, nutrition, pre-school, Aboriginal Head start program, day care, Pre-school, and speech and language services.
- 3) Nexwniwitway Family Circle Program – Services dedicated to providing individuals and families access to education and healing that supports the spiritual, emotional, physical, and intellectual development of children, youth and families in need. The program is committed to building on the strength of Squamish Nation children, youth, and their families in a holistic way.
- 4) Case Management/ Family Therapy – Services dedicated to providing Squamish Nation membership with delegated child & family services (Family support services, guardianship and resource care homes) pursuant to the BC Child, Family & Community Service Act. The program also provides preventative, proactive services to support families in need. We provide these supports within the community for families to survive crises without having to put children into care, and for the entire family to lead healthy, productive lives. This involves leading an outreach team, developing educational programs, educating the community on awareness and warning signs, as well as advising members of support systems available and where to turn in times of crisis.

**213** case management files

**135** children receiving prevention/ family support

**78** children in care (guardianship)

**23** youth and community support programs hosted with

**1,416** participants

**186** children and families participating in the family programs of Mother Bear, SoSahLatch and Ayas Lam

**3** new transportation vans acquired

**4** foster homes on-reserve (oversight and rental) so children can stay in their community

**(AYAS MEN MEN CONT.)****UNDERSTANDING THE PROCESS:**

Child Protection – if a child is at risk, the BC Ministry of Child & Family Development (MCFD) by law, must investigate it and if necessary, after the investigation remove the child from a home. Any protection situation decisions are made only by MCFD.

Guardianship – Under the delegated Agreement between MCFD and Squamish Nation (AYMM), if a child protection situation occurs with a Squamish Nation child, AYMM becomes the legal guardian. As guardians of the child, AYMM must ensure their safety, well-being, and protection by ensuring that they are placed in nurturing homes, inform the child of their rights while in care, and develop a culturally comprehensive plan of care. Preserving a child's cultural identity and connection to Squamish Nation is a paramount factor in all guardianship decisions.



# COMMUNITY OPERATIONS

The Community Operations Department is comprised of 5 divisions: **Field Repair (formerly known as Public Works), Building Services, Animal Control, Security and Renovations.**

The Field Repair Division oversees all projects and services relating to the maintenance and repair of Squamish Nation owned facilities and grounds on Squamish Valley and North Vancouver reserves. The Building Services Division is responsible for safe, clean, well maintained buildings and associated grounds. The Security Division exists to ensure the ongoing security of the Mosquito Creek Marina, Administration Office, Capilano Complex and all yards buildings and docks, 24 hours a day, seven days a week. The Renovations Program receives requests from Nation members to replace roofs, decks, bathrooms, flooring, and kitchens.

**2,110** work orders completed (i.e. public works, repairs, plumbing etc.)

**385,000** kilograms of junk removal (that's as much as 55 elephants)

**168** mattresses removed

**43** renovations to members homes

**45** dangerous trees removed

**2** handicap ramps installed

**1** Shaker Church renovation in Squamish

# COMMUNICATIONS AND BAND MEMBER SERVICES

The Communications team develops materials to keep membership informed, on behalf of Squamish Nation Chiefs and Council and Administration. The department also develops strategies and communication products to provide information to other interested parties such as the media.

The Band Member Services team provides assistance to individuals and the community in a host of emergency and non-emergency capacities.

Band Member Services also coordinates community events and supports Tribal Marine Resources.

**Tribal Marine Resources serves to preserve and protect existing salmon stocks and marine resources belonging to the Squamish Nation.** As part of that process, members and non-members are educated about key fishery issues to help ensure that our salmon stocks and other forms of seafood are sustained for future generations. The Squamish Nation Fisheries Guardian Program monitors and patrols our current fishing sites on the Capilano and Squamish rivers. As our Nation members are asserting our aboriginal rights to fish for food, social and ceremonial (FSC) purposes, the Fish Guardians ensure that our Fisheries Bylaw is adhered to and our Nation members are allowed to fish without being disturbed by any other fishers. We rely

**1,016**  
emergency support payments for basic needs

**1,419**  
member intakes for emergency support

**2,769**  
utility payments made on behalf of Elders

**3,285**  
calls for assistance/emergency support services

**10**  
community events funded

**25**  
funerals - arrangements & materials

**33**  
community notices/letters to members

**50**  
weekly newsletters on-reserve & online

**80**  
Squamish Youth in the snowboard program

**198**  
Christmas Hampers delivered

**292**  
members supported for sports and cultural funding

**10,308**  
food fish distributed

upon our cultural teachings and taking care of our Rivers. The Fish Guardians presence at the Rivers emphasize the importance of our FSC and is a strategic part of our negotiations in the increase of our FSC. Our team also works with the Capilano Hatchery on an ESSR fisheries (Excess to Salmon Spawning Requirements). ESSR fisheries occur when there is a demonstrated abundance of salmon excess to spawning requirements at Capilano hatchery. When such is the case, arrangements are often made with our Fisheries Guardians to harvest for FSC or Economic purposes.

Further our internal fisheries team attends local and province-wide First Nations Fisheries meeting to build relationships with other First Nations communities on common issues such as FSC needs and ensuring we are protecting our right to fish for all our aquatic resources. We also meet with the Department of Fisheries and Oceans (DFO) to ensure we have access and allocation to our fisheries (salmon, crab, prawn and shrimp). As you know, our team is challenging the current salmon allocation numbers and access to the Fraser River.

# EDUCATION



The Squamish Nation Education Department (SNED) is guided by their mission statement:

**“Education is an inherent right; it is lifelong and holistic. Education is central to our growth as a prosperous, healthy and self-governing Nation.”**

The department offers K-4 – post secondary supports to facilitate lifelong learning for qualifying Nation members. Such supports are based on availability of funding.

SNED offers Squamish Language instruction. The department also operates the Xwemelch’stn Esimxwawtxw (Capilano Little Ones School) which has a mandate to guide students’ learning in a way that includes our language, culture, and traditions. The department provides an Elementary Home School Counsellor (EHSC) that supports and advocates for Squamish students in Grades K5-7, as well as programs and services to assist secondary school students in a variety of areas, with a focus on preparing for the future. Finally, the SNED Post Secondary office supports Squamish Nation members by providing academic advisement and mentoring.

We know that education is central to our future as a Nation, and we are proud to provide programs and supports for our hardworking students at all levels. We hold up our hands to our elders who help preserve our language and culture.

**476**

K to 12  
students supported

**39**

students graduated  
from high school

**20**

special needs  
students supported

**SD#48**

enhancement, protocol  
and copyright  
agreements

**27**

members graduated  
with post-secondary  
certificates, diplomas  
and degrees

**139**

members received  
post-secondary  
funding



**CONTINUED ELEMENTARY AND  
SECONDARY SCHOOL GRADUATE NIGHT  
CELEBRATIONS TO HONOUR THE SUCCESS  
OF OUR FUTURE LEADERS**

# EMPLOYMENT AND TRAINING

**49** clients obtained work

**107** clients accessed short-term training

**26** clients participated in employment services

**41** clients in public and private training

**125** clients supported with bus tickets

**55** clients supported with work gear

**20** clients in adult education

**44** students enrolled in Adult or Youth Dogwood diploma program

**53** students enrolled in the Arrow Might Literacy diploma program

**357** members receiving income assistance

**403** members met with income assistance coordinators

**108** clients participated in trades training

The Employment and Training mission statement is: **“We offer a safe and holistic environment where our First Nations clients can take their first steps towards education, training and employment while maintaining their traditional values.”**

The department offers a variety of services to both Squamish Valley and North Vancouver community members that include training programs, financial assistance and personal and professional development, in a safe and respectful environment. The Department delivers services through:

- Income Assistance
- EsIha7an Learning Centre and Employment Services
- Squamish Nation Trades Centre

Our purpose is to evaluate the training needs of membership on an ongoing basis, and to continually develop and implement training programs that move clients into post secondary training or employment opportunities.



# FINANCE, ACCOUNTING AND TECHNOLOGY

807

member tax  
returns prepared  
and filed

846

band-owned  
homes & buildings  
insured

36

insurance  
claims  
filed

48,851

payments/  
transactions  
processed



**The mandate of the department is to help maintain the financial and technological integrity of the Nation's government.** The department's primary role is to assist Council in strengthening the effectiveness, efficiency and accountability of our overall operations. The department also provides support and advice to other departments in the areas of finance and technology and provides support to individual Nation members in the areas of taxation, insurance and technology support.

Following are the services we provide:

- preparation of tax returns for elders and members on Income Assistance;
- management of the Nation's insurance portfolio;
- assistance for Nation members with their insurance claims;
- production of over 4,000 payments per month for members, vendors and employees;
- management of the Nation's technical infrastructure in North Vancouver and Squamish;
- help to Nation members who need minor repairs to their personal computers;
- provision of a financial planning function through the annual budgeting process;
- regular meetings with Council and department heads to review and identify areas of financial concern;
- regular financial reporting;
- invoicing, collection and recording of all revenues owed to the Nation;
- and provision of a variety of services to related companies, partnerships, societies and other nonprofit organizations, including accounting, revenue collection, payment, reporting & audit.





# YÚUSTWAY

## HEALTH SERVICES

**The Yúustway Health Services Department strives to improve the health and wellness of Squamish Nation membership through the provision of community health services and the promotion and support for access to all health services.** The department provides members with the best possible public and preventative health services as well as advocacy and support to access government and community health programs and services, through three divisions:

Community Health and Wellness (CH&W) Division – provides members with mental, emotional, physical and spiritual support and health services. Our Primary Health Care services include mental wellness and addictions counselling, naturopathic doctor, community nursing and physician services as well as traditional and alternative healing and wellness.

Health Benefits Advocacy and Promotion (HBAP) Division - works to identify and build community

specific health promotion and disease prevention programs and resources, provide advocacy and support to community members seeking to access health services, provide leadership in community engagement in health and advocate for policy change and health service transformation to improve overall health and access to funding for First Nations Peoples.

Home and Community Care (H&CC) Division - assists clients with daily activities, including personal care tasks and homemaking. The division also ensures that advanced medical/nursing care is provided by hospitals/long term care facilities as required. The goal of the division is to promote maximum independence and enhanced quality of life for care recipients by providing service that supplements and complements (but that does not replace) the care provided by families, friends and the community.

**82** members received home and community care service

**1,506** client visits at Squamish Nation health services incl. medical clinic, nursing, mental health, addictions counselling, alternative healing, etc.

**871** payments to assist members with uninsured Health Benefits

**481** members completed the Squamish Nation Community Health Survey 2013

**92** workshops and community events were held related to Mental Health, Addictions, Diabetes, Cancer, Fitness and more (approximately 25% of these were directly related to Mental Health and Addictions)

**1,187** active client files are maintained



# HOUSING & CAPITAL PROJECTS

The Housing and Capital Projects Department is responsible for management and administration of member housing construction on-reserve. The Department is also responsible for the **planning, design, construction, and replacement of community infrastructure and band owned facilities on-reserve.**

Since 1992, the Housing Department has managed the development of 254 serviceable housing lots on-reserve and is continuing feasibility, design, and funding options on approximately 200 other potential lots.

The Capital Projects division is currently managing the submission and discussion with Aboriginal Affairs and Northern Development Canada (AANDC) on 5 major infrastructure projects including the **1) Capilano IR#5 Phase 5 Subdivision 2) Stawamus IR#24 Infrastructure upgrade 3) Capilano IR#5 Infrastructure replacement 4) Mission IR #1 Drainage works and 5) Cheakamus IR#11 Flood protection works.**

7

new home  
construction  
projects  
started

5

new homes  
completed

\$18 M

infrastructure  
proposals  
submitted to  
AANDC

# CHEN CHEN STWAY HUMAN RESOURCES

The Chen Chen Stway Human Resources department works to promote fairness and equity in the workplace for all Squamish Nation employees by enhancing Úxwumixw cultural values and traditions through respect, equality and harmony for all.

Chen Chen Stway Human Resource Department provides HR Services and programs for all Squamish Nation departments, including staff recruitment and selection, employee benefits, occupational health and safety, salary administration, performance management, growth and development of staff, organizational change, training, job design, career development and new learning.

The department undertakes research and reviews what other organizations are doing in regards to Human Resource programs and functions. Chen Chen



Stway also updates the Squamish Nation's Human Resource programs as needed, to ensure we are in compliance with current legislation and regulations, such as meeting Occupational Safety requirements and labour laws.

BC/Yukon Region of the Canadian Society of Safety Engineers (CSSE) awarded the Squamish Nation with the 2014 CSSE Achievement Recognition Award in the category 51-500 Employees. We also received the 2014 NAOSH Week Regional Government-Regional Districts/ Nations Award - Honourable Mention.

**27** vacant  
positions  
filled and hired

**74%** employees  
are Squamish  
Nation members

**12%** employees  
are First Nations

**14%** employees  
are Non-Status

# REGISTRY LANDS & MEMBERSHIP

The Registry Department is guided by our Mission Statement, which is “to serve our membership through the application of codes, policies and procedure. It is of paramount importance that our department treats members in a fair and equitable manner, always mindful of our customs and traditions.”

The department is responsible for providing government and member services in the areas of maintaining membership registration, Estates, Land Registry, housing lot allocations, eligible voters list, and researching family history and assisting members with obtaining status cards. The department is comprised of two divisions: 1) Membership and Estates and 2) Land Registry and Housing Office.

**3,846** total # of members

**1,657** members on-reserve  
on the North Shore

**413** members on-reserve  
in the Squamish Valley

**1,776** members off-reserve

**3** new playgrounds built  
(Chief Joe Mathias Centre,  
Stawamus and Cheakamus)

- Membership Code referendum and Membership Code revision
- Family Tree Documents completed
- Hosted Open Air Cinema night



## RECREATION

Recreation programs are provided based on the mission statement to: “provide fun, recreational programs for Squamish Nation members.” Programs are delivered at the Chief Joe Mathias Centre (CJMC) and Totem Hall which provide facilities for recreation, meetings, workshops and conferences. In North Vancouver, the Recreation Department also manages the elder’s facility on Capilano and Xwmélch’s ten Park field.

**13,102**

# of participants in  
recreational programs

**376**

# members receiving  
program subsidies

**74**

Elder Lunches

**36**

Elder supported to  
attend Elders Gathering

**5,015**

total Elder participation  
in programs

**1**

new school bus  
acquired\*

**2**

facility upgrades:  
Kitchen and Fitness Centre\*

\* Funded by Squamish Nation Trust





# SQUAMISH VALLEY OPERATIONS

Squamish Valley Operations functions as a regional office that is responsible for the day to day delivery of programs and services for the Squamish Valley members. The offices serve as the first point of contact for the Squamish Nation and if applicable for service provision, for Squamish Nation members, outside agencies and the general public in the Squamish Valley.

Squamish Valley Operations also facilitates for and/or supports various Departments based in North Vancouver in addition to administering services directly to members. The various programs that are a part of Squamish Valley Operations also serve to connect members with Non Nation organizations and services providers.

## PROGRAMS OFFERED

Education, Recreation, Elders, Community Operations, Health Services, Child and Family Services, Band Manager Services, Finance and Administration and Building Services.

**PLEASE NOTE:** Some of these performance stats are already included in other departmental figures.

- 90** Squamish Nation Students receiving support services in Public schools
- 11** High school graduates in Squamish Valley (100% graduation rate)
- 27** participants in the Welh Tima Kexwusem Dance Group (Education)
- 23** average daycare/preschool attendance
- 790** Total attendance for the Teen Centre
- 3103** participants in Recreation programs
- 790** member visits supported through various health and wellness programs
- 50** Elder Luncheons
- 875** Community Operations work orders handled
- 23,000** kgs of junk removal
- 20** dangerous trees removed
- 16** member home renovations
- 1** new home constructed
- 175** Band Member Emergencies supported
- 75** Tax returns for members completed
- 12** Community Engagement meetings
- OVER 5000** accounting transactions processed.



# LOOKING FORWARD



Our communities are at the heart of what makes a vibrant and great Nation. Our Communities are where we live, where some work, where children play and where we gather for important social and community events. In this context, Service Delivery will continue to focus on delivering programs and services that will create and improve Squamish Nation communities in harmony with the needs of the people. We all want membership to be proud of the our services and to be confident in that the Nation is well managed, forward-looking and responsible.

Looking ahead, we will continue the development of key processes, policies, and procedures that ensure consistency, stability, and accountability in the way we deliver programs and services. The view is that having stronger policies and protocols will add greater integrity and respect to the decision-making model of all our programs and Services.

The end goal is to establish sustainable programs and services so we're not just planning for today, but for the years to come.

## ► Squamish Nation Program Expenditures per Member

Historical Overview

	2014	2004	1994	1979
Program Expenditures	\$ 45.1M	\$ 36.7M	\$ 18.8M	\$ 1.9M
<b>Number of Members</b>	<b>3,846</b>	<b>3,410</b>	<b>2,725</b>	<b>1,290</b>
Amount Spent on Programming per Member	\$ 11,740	\$ 10,750	\$ 6,900	\$ 1,480

# FINANCIAL HIGHLIGHTS 2013-2014

► In the 2013-14 Fiscal Year, the Nation achieved historic revenues of \$67 million, which include one-time \$8 million revenues from government accommodation. This is more revenue than the Nation has ever made in a year.

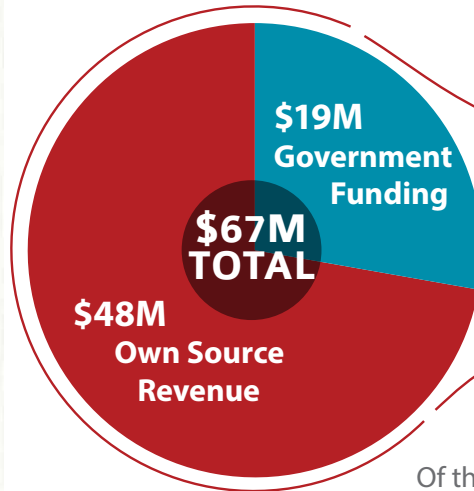
For comparison, 35 years ago, our revenues were only \$2.5 million. We would like to acknowledge our ancestors and previous leadership for their foresight and vision – their patience and discipline has left us with vast assets that are generating the revenues we see today: Of the \$67 million, only \$19 million came from government sources. The remaining \$48 million is Own Source Revenue. Leases continue to be, by far, one of the largest generators of income for the Nation, as long-term leasing results in long-term development at the highest value.

Through our success we have been able to significantly increase our contributions to programs and services. We provide more than 190 programs and services to our membership. Our expenditures for 2013-14 were just over \$56 million dollars, of which \$45 million was spent on programs and services.

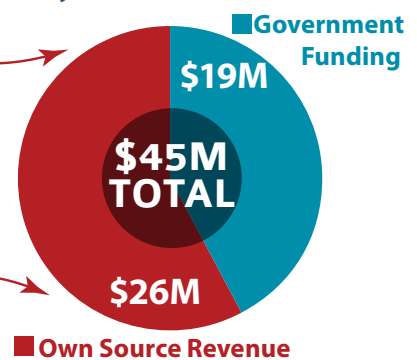
This year, we have a balance of more than \$10 million dollars.

**In keeping with the vision of our ancestors to ensure that we plan for our children and grandchildren, Chiefs and Council have provided direction to invest the majority of the remaining balance in projects that will result in future revenues.**

**Squamish Nation Revenues by Source (in Millions)**

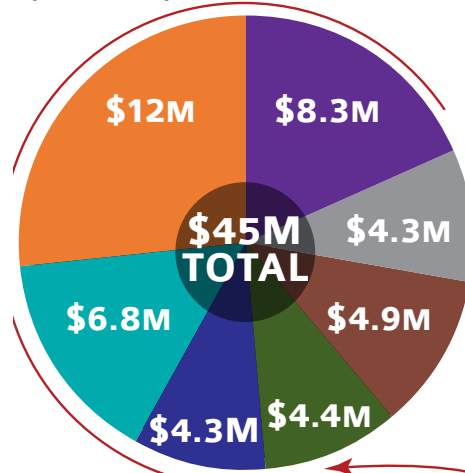


**Squamish Nation Revenues for Community Programming by Source (in Millions)**



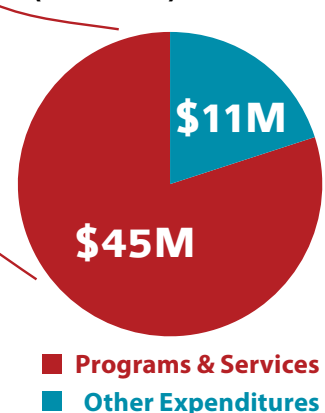
Of the \$45 million spent on programs and services, more than half (\$26 million) came from the Nation's Own Source Revenue and only \$19 million was covered by government funding.

**Squamish Nation Program Expenditures by Department (in Millions)**



- Admin/Bank, Financial, Insurance
- Band Council and Manager Services
- Education
- Distribution
- Comm Ops and Capital Projects/Renos
- Child and Family Services
- Other

**Squamish Nation Total Expenditures (in Millions)**



- Programs & Services
- Other Expenditures



Consolidated Financial Statements of

# Squamish Nation

March 31, 2014

# Squamish Nation

March 31, 2014

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## Management's responsibility for financial reporting

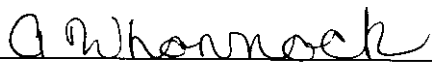
The accompanying consolidated financial statements ("financial statements") of the Squamish Nation (the "Nation") as at March 31, 2014 and for the year then ended are the responsibility of management. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

Management maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Nation's assets are appropriately accounted for and adequately safeguarded.

The Squamish Nation Council ("Council") is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

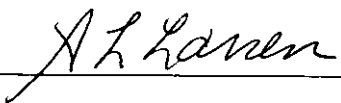
Council reviews the financial statements and approves them. Council meets periodically with management, as well as the external auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the independent auditor's report. Council considers its findings when approving the financial statements for issuance to the Members.

The financial statements have been approved by Council. In addition, these financial statements have been audited by Deloitte LLP in accordance with Canadian generally accepted auditing standards on behalf of the Members. Deloitte LLP has full access to Council.



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Ann Whonnock, Acting Co-Chair of Council



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Audrey L. Larsen  
Dept. Head, Finance, Accounting & Technology



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## Independent Auditor's Report

To the Members of  
the Squamish Nation

We have audited the accompanying consolidated financial statements of Squamish Nation, which comprise the consolidated statement of financial position as at March 31, 2014, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and the notes to the consolidated financial statements.

### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for Qualified Opinion**

Squamish Nation's Program Costs, for the program Band Manager Services (Schedule 2), include payments for the delivery of services to members of Squamish Nation. We were unable to obtain sufficient appropriate audit evidence about the validity of certain payments, in an amount not exceeding \$212,000, that were made during the year ended March 31, 2014. Consequently, we were unable to determine whether any adjustments to the classification of expenditures, and related disclosures, were necessary.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the consolidated financial statements present fairly, in all material respects, the financial position of Squamish Nation as at March 31, 2014, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Deloitte LLP*

Chartered Accountants  
July 24, 2014  
Vancouver, British Columbia

# Squamish Nation

## Consolidated statement of operations and accumulated surplus year ended March 31, 2014

	Budget	2014	2013
	\$	\$	\$
<b>Revenue (Notes 8 and 9)</b>			
Leases	19,581,023	<b>20,342,660</b>	18,973,538
Aboriginal Affairs and Northern Development Canada	11,351,334	<b>11,301,249</b>	11,247,439
Other income	10,680,271	<b>10,125,400</b>	9,586,675
Taxation	8,067,700	<b>8,444,227</b>	7,965,992
Cigarettes and gasoline	4,249,268	<b>3,908,725</b>	4,142,837
Lands and resources accommodation	1,479,069	<b>9,749,601</b>	5,087,363
Committed funds from prior year	1,049,320	<b>1,693,820</b>	1,663,315
Interest and other	70,800	<b>241,927</b>	155,961
Forestry revenue	-	<b>603,267</b>	412,305
Equity earnings, Squamish Valley Gas Limited Partnership	192,000	<b>224,665</b>	179,431
Equity earnings, Mosquito Creek Marina Limited Partnership	960,000	<b>904,276</b>	906,469
Equity earnings, Lynnwood Marina	500,000	<b>1,125,046</b>	893,538
Equity earnings, Newhaven Projects Limited Partnership	-	<b>52,914</b>	49,119
Equity earnings, Northwest Squamish Forestry Limited Partnership	-	<b>13,671</b>	-
Equity earnings, The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)	-	-	71,330
Interest and timber dues	-	<b>50,989</b>	316,692
Committed funds to next year	(255,268)	<b>(1,630,065)</b>	(1,693,820)
	<b>57,925,517</b>	<b>67,152,372</b>	<b>59,958,184</b>
<b>Expenditures (Note 12)</b>			
Program costs (Schedule 2)	44,928,802	<b>45,149,173</b>	43,475,638
Taxation	2,867,400	<b>3,027,482</b>	2,954,242
Cigarettes and gasoline	3,123,400	<b>2,969,145</b>	3,148,976
Interest and other expense (Note 8)	2,183,515	<b>2,204,639</b>	2,421,278
Leases	1,958,579	<b>1,924,103</b>	1,848,588
Project negotiation expenses	539,398	<b>396,257</b>	1,026,929
Lands and resources accommodation	726,470	<b>654,922</b>	562,153
Equity loss, The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)	-	<b>76,995</b>	-
Equity loss, Northwest Squamish Forestry Limited Partnership	-	-	429,108
	<b>56,327,564</b>	<b>56,402,716</b>	<b>55,866,912</b>
Excess of revenue over expenditures for the year	1,597,953	<b>10,749,656</b>	4,091,272
Accumulated surplus, beginning of year		<b>53,936,747</b>	49,845,475
<b>Accumulated surplus, end of year</b>		<b>64,686,403</b>	<b>53,936,747</b>

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

# Squamish Nation

## Consolidated statement of changes in net debt year ended March 31, 2014

	2014	2013
	\$	\$
<b>Excess of revenue over expenditures</b>	<b>10,749,656</b>	4,091,272
Amortization of tangible capital assets	4,123,046	4,217,605
Acquisition of tangible capital assets	(1,469,160)	(2,527,063)
Acquisition of property under development	(120,308)	(143,055)
Acquisition of land held for resale	(1,197,350)	-
Change in prepaid expenses	(314,712)	8,741
Amortization of deferred lease costs	114,410	114,410
Decrease in net debt	11,885,582	5,761,910
Net debt, beginning of year	(28,583,402)	(34,345,312)
<b>Net debt, end of year</b>	<b>(16,697,820)</b>	(28,583,402)

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

# Squamish Nation

## Consolidated statement of financial position as at March 31, 2014

	2014	2013
	\$	\$
<b>Financial assets</b>		
Cash on hand	13,957,358	-
Restricted cash (Note 2)	612,804	244,333
Accounts receivable (Note 8(d))	6,424,590	9,832,141
Deposit	275,000	-
Inventory held for resale	231,142	224,398
Funds held by the Government of Canada	879,714	2,137,224
Investments and advances (Note 3)	21,227,411	21,705,312
	<b>43,608,019</b>	<b>34,143,408</b>
<b>Liabilities</b>		
Cheques in excess of funds on hand	-	892,045
Accounts payable and accrued liabilities (Notes 8(e) and 9)	9,835,131	9,628,365
Committed program funds	1,630,065	1,693,820
Deferred revenue	5,708,477	4,819,300
Loans payable (Note 6)	43,132,166	45,693,280
	<b>60,305,839</b>	<b>62,726,810</b>
Net debt	<b>(16,697,820)</b>	<b>(28,583,402)</b>
Commitments and contingent liabilities (Notes 3(c), 7 and 9)		
<b>Non-financial assets</b>		
Tangible capital assets (Schedule 1)	73,001,003	75,654,889
Property under development	3,705,920	3,585,612
Land held for resale	1,197,350	-
Prepaid expenses	818,832	504,120
Deferred lease costs (Note 4)	2,661,118	2,775,528
	<b>81,384,223</b>	<b>82,520,149</b>
<b>Accumulated surplus</b>	<b>64,686,403</b>	<b>53,936,747</b>

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

# Squamish Nation

## Consolidated statement of cash flows

### year ended March 31, 2014

	2014	2013
	\$	\$
<b>Operating activities</b>		
Excess of revenue over expenditures for the year	10,749,656	4,091,272
Items not involving cash		
Amortization of tangible capital assets	4,123,046	4,217,605
Equity earnings from government business enterprises, net	(2,243,577)	(1,670,779)
Amortization of deferred lease costs	114,410	114,410
Program commitments brought forward from prior year	(1,693,820)	(1,663,315)
Program commitments carried forward to next year	1,630,065	1,693,820
	<b>12,679,780</b>	<b>6,783,013</b>
Change in operating working capital (Note 11)	3,907,038	(603,475)
	<b>16,586,818</b>	<b>6,179,538</b>
<b>Capital activity</b>		
Acquisition of tangible capital assets, net	(1,469,160)	(2,527,063)
<b>Investing activities</b>		
(Increase) decrease in restricted cash	(368,471)	94,733
Increase (decrease) in funds held by the Government of Canada	1,257,510	(1,625,192)
Decrease in investments and advances	2,721,478	1,924,250
Acquisition of land for resale	(1,197,350)	-
Acquisition of property under development	(120,308)	(143,055)
	<b>2,292,859</b>	<b>250,736</b>
<b>Financing activities</b>		
Decrease in bank indebtedness	-	(1,200,000)
Repayment of loans	(2,561,114)	(2,957,765)
	<b>(2,561,114)</b>	<b>(4,157,765)</b>
Increase (decrease) in cash during the year	14,849,403	(254,554)
Cheques in excess of funds on hand, beginning of year	(892,045)	(637,491)
<b>Cash (cheques in excess of funds on hand), end of year</b>	<b>13,957,358</b>	<b>(892,045)</b>
<b>Supplementary cash flow information</b>		
Interest paid	2,332,635	2,400,979

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

# Squamish Nation

Approval of the consolidated financial statements  
year ended March 31, 2014

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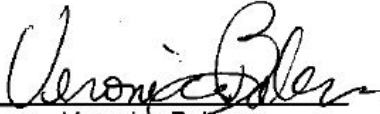


Alroy Baker  
K'etxim'tn

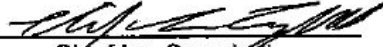
Deborah Baker  
K'ána



Richard E. Baker  
Kasalus



Veronica Baker  
Tiyaltenaat



Chief Ian Campbell  
Xálek/Sekyú Siyám

Carla George  
Kwitelut Kwelaw'ikw

Krisandra Jacobs

Byron Joseph  
Tséلكw'lem

Dennis Joseph  
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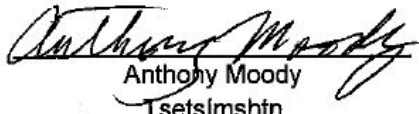
Joshua Joseph  
Skwetsi7mekw



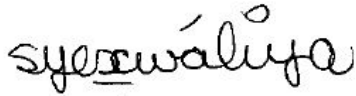
Christopher Lewis  
Syetáxtn



Danielle Mellish



Anthony Moody  
Tsetsimshtn



Ann Whonnock  
Syexwáliya

Chief Richard Williams  
Xwéxwelacha siyám

Wilson Williams



# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

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### 1. Summary of significant accounting policies

These consolidated financial statements, which represent the operations of the Squamish Indian Band, operating as the Squamish Nation (the "Nation") as represented by its Band council, have been prepared in accordance with Canadian public sector accounting standards. The significant accounting policies are as follows:

#### (a) Basis of presentation

The consolidated financial statements include the accounts of the Nation and organizations controlled by the Nation. Government partnerships, other than government business partnerships, are accounted for using the proportionate consolidation method. Under this method, the Nation includes its pro rata share of the assets, liabilities, revenues and expenses that are subject to shared control on a line-by-line basis with similar items in its financial statements. At March 31, 2014, the Nation shared control (50%) of Spo7ez Cultural Centre and Community Society ("Spo7ez") with Lil'wat Nation. Government business partnerships are accounted for using the modified equity method.

All controlled entities are fully consolidated on a line-by-line basis except for the commercial enterprises which meet the definition of a government business enterprise, which are included in the consolidated financial statements on a modified equity basis. Inter-organizational balances and transactions are eliminated upon consolidation.

#### (b) Principles of consolidation

Organizations consolidated in the Nation's financial statements include:

- Spo7ez Cultural Centre and Community Society (proportionately consolidated)
- Lynnwood Industrial Estates Holding Company (formerly 0826395 B.C. Ltd.)
- SN Produce Limited Partnership
- 0973774 B.C. Ltd.
- Various other inactive entities

Investments in the following commercial enterprises are accounted for by the modified equity method and, as such, the accounting policies of these entities are not adjusted to conform with those of the Nation:

- Newhaven Projects Limited Partnership
- Mosquito Creek Marina Limited Partnership
- Lynnwood Industrial Estates Ltd. and Lynnwood Marina Limited Partnership
- Northwest Squamish Forestry Limited Partnership
- Squamish Valley Gas Limited Partnership
- The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)

#### (c) Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services and may be consumed in normal operations. Non-financial assets include tangible capital assets, land held for resale, property under development, prepaid expenses and deferred lease costs. Intangible assets, and items inherited by right of the Crown, are not recognized in the financial statements.

#### (d) Inventory held for resale

Inventory consists of goods purchased for resale and is recorded at the lower of cost and net realizable value with cost being determined on a first-in-first-out basis. Net realizable value is the estimated selling price less the estimated costs necessary to make the sale.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

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### 1. Summary of significant accounting policies (continued)

#### (e) *Non-financial assets*

##### (i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the assets. The cost, less residual value of the capital assets, is amortized on a straight-line basis over their estimated useful lives as follows:

Housing and schools	20 years
Buildings, prefab structures, townhouses, recreation and driving range facilities, lot	10-35 years
Infrastructure	30 years
Computer hardware and software	5-15 years
Vehicles	5 years
Equipment	5 years
Squamish Lil'wat Cultural Centre	3-60 year

Annual amortization is charged in the year of acquisition and in the year of disposal.

When conditions indicate that a tangible capital asset no longer contributes to the ability to provide goods or services, or that the value of future economic benefits is less than its book value, the carrying value of the asset is reduced to reflect the decline in value.

##### (ii) Property under development

Property under development is recorded at cost and is not amortized until complete.

##### (iii) Land held for resale

Land held for resale is recorded at cost.

##### (iv) Deferred lease costs

Deferred lease costs include initial direct costs incurred to secure operating leases, which are deferred and amortized over the term of the leases, ranging from 20 to 30 years.

#### (f) *Revenue recognition*

Government transfers from the federal and provincial governments that do not include stipulations are recognized as revenue when the transfers have been authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. Government transfers with stipulations are recognized as revenue in the period the transfers are authorized, and eligibility criteria and stipulations are met.

Revenue from leases is recognized on a straight-line basis as it is earned based on the lease agreements and when collectability is reasonable assured. Revenues from lands and resource accommodation, interest and timber dues, forestry revenue and other income are recognized as they are earned and collectability is reasonably assured. Revenues from sales of cigarettes and gasoline are recognized upon delivery of the products. Amounts received but not yet earned are recorded as deferred revenue.

Taxation revenues are recognized when authorized by Council, the taxable event has occurred, and the definition of an asset is met.

Restricted contributions received under terms of agreements are recognized as revenue in the year in which the related expenses are incurred. Unexpended restricted contributions are deferred as committed program funds. Unrestricted contributions are recognized as revenue when received.

Committed program funds represent unspent funds from funded programs. The use of these funds is subject to the restrictions imposed by the external funders.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 1. Summary of significant accounting policies (continued)

#### (g) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the allowance for doubtful accounts, estimated useful lives of tangible capital assets, impairment of tangible capital assets, recoverability of investments and advances, accrued liabilities and contingent liabilities. Actual results could differ from those estimates.

### 2. Restricted cash

Restricted cash consists of funds received for the option to purchase certain lands, carving and construction of a welcome figure, carrying out environmental studies and the Nation's 50% share of the cash held by Spo7ez.

### 3. Investments and advances

(a) Investments and advances consist of the following:

	2014	2013
	\$	\$
Newhaven Projects Limited Partnership, 50% enterprise investment		
Units, at cost	50	50
Advances	150,000	150,000
Cumulative share of earnings, net of withdrawals	1,026,572	973,658
	<b>1,176,622</b>	<b>1,123,708</b>
Mosquito Creek Marina Limited Partnership, 100% enterprise investment		
Units, at cost	1	1
Cumulative shares of earnings	5,162,720	4,258,444
Drawings	(2,189,999)	(1,167,689)
	<b>2,972,722</b>	<b>3,090,756</b>
587267 B.C. Ltd., 100% enterprise investment Shares, at cost	1	1
688368 B.C. Ltd., 100% enterprise investment Shares, at cost	1	1
Lynnwood Industrial Estates Ltd. and Lynnwood Marina Limited Partnership, 100% enterprise investment		
Investment	11,379,552	11,379,552
Accumulated amortization of purchase premium and fair value increments	(4,191,339)	(3,588,666)
Cumulative share of earnings	7,334,311	5,606,590
Drawings	(4,207,582)	(2,607,582)
	<b>10,314,942</b>	<b>10,789,894</b>
Balance carried forward	<b>14,464,288</b>	<b>15,004,360</b>

# Squamish Nation

Notes to the consolidated financial statements

March 31, 2014

## 3. Investments and advances (continued)

(a) (continued)

	2014	2013
	\$	\$
Balance brought forward	14,464,288	15,004,360
Northwest Squamish Forestry Limited Partnership ("NSFLP"), 100% enterprise investment		
Units, at cost	100	100
Advances	3,514,311	3,376,801
Cumulative share of earnings	1,375,986	1,362,315
	<b>4,890,397</b>	<b>4,739,216</b>
SN Forestry Operations Limited Partnership ("SNFOLP"), 100% enterprise investment		
Advances	9,267	9,603
Cheekeye River Developments Limited Partnership, 50% enterprise investment		
Units, at cost	100	100
Squamish Valley Gas Limited Partnership, 100% enterprise investment		
Units, at cost	1	1
Advances	1,743,164	2,051,998
Cumulative share of earnings	462,216	237,551
	<b>2,205,381</b>	<b>2,289,550</b>
Heritage Vale Limited Partnership, 25% enterprise investment		
Units, at cost	-	10
The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.), 100% enterprise investment		
Shares, at cost	10	10
Advances	72,500	-
Cumulative share of loss	(414,532)	(337,537)
	<b>(342,022)</b>	<b>(337,527)</b>
	<b>21,227,411</b>	<b>21,705,312</b>
Advances are unsecured, have no fixed terms of repayment and do not bear interest. Interest was incurred by the Nation on corresponding loans and was charged to these partnerships as follows:		
	2014	2013
	\$	\$
Northwest Squamish Forestry Limited Partnership	106,550	119,912
Squamish Valley Gas Limited Partnership	65,164	68,882

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 3. Investments and advances (continued)

(b) Financial information for the Nation's equity interest in government business enterprises and government business partnerships are as follows:

						2014
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income
	\$	\$	\$	\$	\$	(loss)
Newhaven Projects						
Limited Partnership	1,229,958	204,692	1,025,266	351,908	298,994	52,914
Mosquito Creek Marina						
Limited Partnership	7,261,972	3,627,934	3,634,038	4,203,573	3,299,297	904,276
Lynnwood Industrial						
Estates Ltd. and Lynnwood						
Marina Limited Partnership	8,735,469	6,841,995	1,893,474	6,892,763	5,767,717	1,125,046
Northwest Squamish Forestry						
Limited Partnership	7,886,741	6,579,310	1,307,431	88,973	75,302	13,671
Squamish Valley Gas						
Limited Partnership	2,617,729	2,056,614	561,115	6,170,625	5,945,960	224,665
The Marinaside Grill Ltd. (formerly						
0895692 B.C. Ltd.)	642,648	1,057,170	(414,522)	1,696,728	1,773,723	(76,995)
	<b>28,374,517</b>	<b>20,367,715</b>	<b>8,006,802</b>	<b>19,404,570</b>	<b>17,160,993</b>	<b>2,243,577</b>

						2013
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income
	\$	\$	\$	\$	\$	(loss)
Newhaven Projects						
Limited Partnership	1,193,750	221,398	972,352	563,073	513,954	49,119
Mosquito Creek Marina						
Limited Partnership	7,458,936	3,975,777	3,483,159	4,322,094	3,415,625	906,469
Lynnwood Industrial						
Estates Ltd. and Lynnwood						
Marina Limited Partnership	8,810,974	6,648,951	2,162,023	7,135,980	6,242,442	893,538
Northwest Squamish Forestry						
Limited Partnership	8,079,654	6,785,894	1,293,760	(57,151)	371,957	(429,108)
Squamish Valley Gas						
Limited Partnership	2,668,795	2,324,389	344,406	6,019,058	5,839,627	179,431
The Marinaside Grill Ltd. (formerly						
0895692 B.C. Ltd.)	775,394	1,112,921	(337,527)	1,739,045	1,667,715	71,330
	<b>28,987,503</b>	<b>21,069,330</b>	<b>7,918,173</b>	<b>19,722,099</b>	<b>18,051,320</b>	<b>1,670,779</b>

(c) The Nation's share of commitments and contingencies of its government business enterprises are as follows:

(i) Due to the nature of the operations of Lynnwood Marina Limited Partnership and Lynnwood Industrial Estates Ltd. (collectively "Lynnwood"), Lynnwood may be exposed to costs in the future as a result of environmental remediation. The extent of such losses, and any related government funding, is not determinable.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 3. Investments and advances (continued)

(d) The Nation's 50% share of assets, liabilities, revenues and expenses of Spo7ez, prior to the elimination of any inter-entity transactions, are as follows:

	2014	2013
	\$	\$
<b>Assets</b>		
Restricted cash	198,762	188,482
Accounts receivable	52,210	107,937
Prepaid expenses	4,764	9,433
Inventory	81,593	89,429
	<b>337,329</b>	<b>395,281</b>
Tangible capital assets	<b>9,285,381</b>	9,550,496
	<b>9,622,710</b>	9,945,777
<b>Liabilities</b>		
Accounts payable and accrued liabilities	118,202	100,380
Deferred revenue	299,209	305,968
Long-term debt	232,698	254,850
	<b>650,109</b>	661,198
Accumulated surplus	<b>8,972,601</b>	9,284,579
Revenue	1,176,540	1,012,002
Expenditures	1,279,668	1,536,884
Deficiency of revenue over expenditures	<b>(103,128)</b>	(524,882)

### 4. Deferred lease costs

	2014	2013		
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Deferred lease costs	3,141,701	480,583	2,661,118	2,775,528

### 5. Operating line of credit

The Nation has an operating line of credit with a maximum authorized limit of \$4,000,000, bearing interest at the bank prime rate. No amounts have been drawn on this line.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 6. Loans payable

	2014	2013
	\$	\$
Bank of Montreal, (Stawamus Land) demand loan repayable at \$20,784 per month plus interest at prime plus 1% p.a., secured by an assignment of rents and a charge on land, maturing on August 31, 2017	840,076	1,110,267
Bank of Montreal, (TFL) demand loan repayable at \$28,367 per month, interest at prime plus 1% p.a., secured by an assignment of rents and a charge on a tree farm licence	2,479,317	2,848,094
Bank of Montreal, demand loan repayable at \$550 per month, interest at 7.49% p.a., due March 31, 2015, secured by the related vehicle	5,256	11,216
Bank of Montreal, (NV: Railway Ave) demand loan at prime plus 1% p.a., repayable at \$23,716 per month principal plus interest, secured by an assignment of rents, maturing March 1, 2015	260,876	569,184
Bank of Montreal, (Squamish Valley Gas Limited Partnership) demand loan at prime plus 1% p.a., repayable at \$16,200 per month principal plus interest, secured by an assignment of rents, maturing April 1, 2017	1,576,796	1,681,380
Royal Bank of Canada, interest at 4.58% p.a., due on August 21, 2017, secured by all personal property of Spo7ez	232,698	254,850
Royal Bank of Canada, (Lynnwood Marina) non-revolving term loan facility, repayable in monthly payments of \$69,010, interest at 3.79% p.a., secured by all personal property of Lynnwood Industrial Estates Holding Company (formerly 0826395 B.C. Ltd.), a pledge of all shares of Lynnwood Industrial Estates Ltd., and a mortgage of lease in Lynnwood Industrial Estates Ltd.'s leasehold interest in a property in North Vancouver, maturing on September 30, 2015	7,735,640	8,259,770
Royal Bank of Canada, (Chekwelp and Senákw) non-revolving term loan facility, repayable in monthly principal payments of \$16,700, plus interest at prime plus 0.55% p.a., secured by personal property and assignment of leases, due on January 31, 2015	2,966,600	3,000,000
Royal Bank of Canada, (Lynnwood Lease) non-revolving term loan facility, repayable in monthly principal payments of \$22,547, plus interest at prime plus 0.55% p.a., secured by all personal property and assignment of leases, maturing on November 30, 2014	3,156,485	3,421,718
Balance carried forward	<b>19,253,744</b>	<b>21,156,479</b>

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 6. Loans payable (continued)

	2014	2013
	\$	\$
Balance brought forward	19,253,744	21,156,479
Royal Bank of Canada, (Lynnwood Marina) non-revolving term loan facility, repayable in monthly payments of \$16,010, interest at 3.79% p.a., secured by all personal property of Lynnwood Industrial Estates Holding Company (formerly 0826395 B.C. Ltd.), a pledge of all shares of Lynnwood Industrial Estates Ltd., and a mortgage of lease in Lynnwood Industrial Estates Ltd.'s leasehold interest in a property in North Vancouver, maturing on September 30, 2015	1,087,815	1,235,780
Royal Bank of Canada, (SN Produce Limited Partnership) term loan facility, interest at prime plus 1.15% p.a., monthly payments of \$7,783 guaranteed by Squamish Nation, due on demand	408,691	480,655
Government of Canada negotiation loan, payable at the earlier of successful treaty negotiations as a first charge against benefits negotiated and February 7, 2017 with interest charged thereafter at the CRF lending rate charged to Crown corporations, secured by a promissory note	1,197,778	1,197,778
Canada Mortgage and Housing Corporation, (NV Townhouses) 7.875% p.a. mortgage, repayable at \$5,145 per month principal and interest, secured by townhouse units, maturing December 2021	361,176	393,935
All Nations Trust, 2.23% p.a. mortgage, repayable at \$1,485 per month principal and interest, secured by social housing (T'Kaya units) units, maturing November 2014	11,792	29,168
Government of Canada, 7.25% p.a. loan, repayable at \$320,089 per annum principal and interest, secured by assignment of lease, maturing in 2046	3,910,883	3,944,962
Squamish Nation Trust, 4.5% p.a. loan, secured by an assignment of rents, a charge on land and any proceeds under the DOE lease, due on July 6, 2017 (Note 9)	16,600,000	16,600,000
Capital lease obligation, interest at 9.05% p.a., repayable at \$7,657 per month, final payment due October 1, 2014, secured by the related equipment	32,158	60,732
Capital lease obligation, interest at 8.86% p.a., repayable at \$10,058 per month, final payment due April 30, 2016, secured by the related equipment	214,457	311,439
Capital lease obligation, interest at 6.89% p.a., repayable at \$631 per month, final payment due November 30, 2015, secured by the related vehicle	11,882	18,385
<b>Balance carried forward</b>	<b>43,090,376</b>	<b>45,429,313</b>



# Squamish Nation

Notes to the consolidated financial statements

March 31, 2014

## 6. Loans payable (continued)

	2014	2013
	\$	\$
Balance brought forward	43,090,376	45,429,313
Capital lease obligation, interest at 7.25% p.a., repayable at \$325 per month, final payment due on June 28, 2015, secured by the related vehicle	16,634	19,230
Capital lease obligation, repayable in monthly payments of \$1,223, interest at 5% p.a., final payment due on October 27, 2014, secured by the related equipment	8,188	22,866
Capital lease obligation, repayable in monthly payments of \$1,116, interest at 5% p.a., final payment due on October 27, 2014, secured by the related equipment	7,438	20,831
Capital lease obligation, interest at 4.9% p.a., repayable at \$617 per month, final payment due on July 12, 2015, secured by the related vehicle	9,530	16,282
Bank of Montreal, 5.85% p.a. mortgage repayable at \$2,650 per month principal and interest, secured by social housing (So-Sah-Latch) units, maturing April 1, 2013	-	2,477
Bank of Montreal, 5.85% p.a. mortgage repayable at \$2,770 per month principal and interest, secured by social housing units (2nd 5-Plex), maturing May 1, 2013	-	5,381
Bank of Montreal, 5.95% p.a. mortgage repayable at \$4,140 per month principal and interest, secured by social housing units (1st 5-Plex), maturing July 1, 2013	-	16,187
Bank of Montreal, (SV Totem Hall) demand loan at prime plus 1% p.a., repayable at \$19,230 per month, secured by an assignment of rents, maturing on August 31, 2028	-	96,270
Bank of Montreal, (Superstore Infrastructure) demand loan repayable at \$4,444 per month plus interest at prime plus 1% p.a., secured by an assignment of rents, maturing on March 31, 2013	-	4,443
Bank of Montreal, (Smithrite Lease) demand loan repayable at \$10,000 per month plus interest at prime plus 1% p.a., secured by an assignment of rents, maturing on September 30, 2013	-	60,000
	<b>43,132,166</b>	<b>45,693,280</b>

The total amount of the loans due on demand is \$5,571,012 (2013 - \$9,861,509).

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

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### 6. Loans payable (continued)

Principal instalments on loans payable based on repayment terms specified in the individual loan agreements in each of the next five years and thereafter are as follows. Loans due on demand have been included in the estimated repayments for fiscal 2015.

	\$
2015	8,483,824
2016	9,202,646
2017	768,791
2018	18,408,228
2019	436,028
2020 and thereafter	5,832,649
	<u>43,132,166</u>

### 7. Commitments and contingent liabilities

- (a) The Nation has commitments of \$186,684 (2013 - \$187,512) related to the completion of housing under construction.
- (b) The Nation's share of commitments under leases and service agreements related to Spo7ez for the next three years and thereafter are as follows:

	\$
2015	12,824
2016	6,051
2017	3,968
Thereafter	2,788

- (c) The Nation has outstanding letters of credit for \$150,000 (2013 - \$150,000) relating to guarantees in respect of building construction by Newhaven Projects Limited Partnership, \$100,000 (2013 - \$100,000) relating to a guarantee to petroleum products supply and purchase agreement by Squamish Valley Gas Limited Partnership, \$150,000 (2013 - \$150,000) relating to a guarantee in connection with the operation of a gas station and \$35,000 (2013 - \$35,000) relating to a guarantee with the operation of Westfair Foods Ltd.
- (d) Under an Indemnity and Dispute Resolution Agreement between the Nation, Lil'wat Nation and Spo7ez, dated July 1, 2005, the Nations have agreed to contribute, or cause to be contributed, \$500,000 to an investment trust fund from income realized from certain economic development opportunities, to be used as an operations endowment fund.
- (e) Under a contribution agreement between the Nation and Squamish Nation Trust (the "Trust"), an amount of \$500,000, plus interest, is repayable to the Trust if certain land acquired by the Nation in 2006 does not attain the status of Squamish Nation Reserve Land.
- (f) The Nation has provided an unlimited guarantee to International Forest Products Limited ("IFPL") for any damages IFPL may suffer as a result of the operation of Tree Farm Licence #38 by Northwest Squamish Forestry Limited Partnership.
- (g) The Nation has indemnified the Nation member Trustees of the Trust against any claims or liabilities made against the Trustees arising from their activities as a Nation Trustee of the Trust.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

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### 7. Commitments and contingent liabilities (continued)

- (h) The Nation has, in conjunction with Lil'wat Nation, guaranteed a bank loan undertaken by Spo7ez for the purpose of financing the construction of the Squamish Lil'wat Cultural Centre. At March 31, 2014, Lil'wat Nation's share of the loan amount was \$232,698 (2013 - \$254,850). The Nation has also guaranteed all present and future liabilities of Spo7ez to a commercial bank, up to \$2,500,000 together with interest thereon, and also assigned to the bank present and future indebtedness of Spo7ez to the Nation as collateral security for a letter of credit.
- (i) The Nation collects lease revenue from certain tenants where the title to the land under lease is held by the Government of Canada ("Canada"). The Nation has indemnified certain lessees against any losses claimed by Canada in respect of rent and fee payments made to the Nation rather than to Canada.
- (j) The Nation has guaranteed the bank loan of a government business enterprise. The amount outstanding on this loan as at March 31, 2014 is as follows:

\$

<u>The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)</u>	<u>643,328</u>
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The Nation has pledged all of its shares in the above-noted company to its lender.

- (k) Certain legal actions have been commenced against the Nation in connection with various matters arising during the normal course of business activities. Management is of the opinion that the cost of settling and defending such actions will not be significant and, accordingly, no provision for losses has been reflected in these financial statements.

### 8. Related party transactions

During the year, the Nation entered into the following transactions with related parties:

- (a) Paid the Trust \$793,357 in interest for the loan (2013 - \$921,300) (Note 9);
- (b) Received \$2,512,853 (2013 - \$2,569,683) from the Trust being the allocation of net income paid by the Trust. In accordance with the Trust agreement, this amount was loaned back to the Trust (Note 9);
- (c) Received administrative fee income of \$45,000 (2013 - \$45,000) from the Trust;
- (d) Included in accounts receivable is \$127,855 (2013 - \$147,147) due from band members;
- (e) Received funds from Four Host First Nations Society (the "Society") to pay expenses of the Society on their behalf. At March 31, 2014, the Nation held an unexpended amount of \$Nil (2013 - \$70,168) which is included in accounts payable and accrued liabilities;
- (f) Received \$380,000 (2013 - \$380,000) in rents, and \$131,820 (2013 - \$140,634) in property taxes from Lynnwood Marina Limited Partnership;
- (g) Received \$85,000 (2013 - \$85,000) in management fees from Lynnwood Industrial Estates Ltd.; and
- (h) Received \$603,267 (2013 - \$412,305) in royalties and sublicense fees from Sqomish Forestry Limited Partnership.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 9. Squamish Nation Trust

On May 11, 2000, the Government of Canada ("Canada") signed a Settlement Agreement (the "Agreement") with the Nation to settle a series of claims first commenced by the late Chief Joe Mathias on June 30, 1977. Nation members ratified the terms of the Agreement. As compensation for this settlement, Canada paid the sum of \$92,500,000 into a trust account governed by a Trust Agreement.

Under the terms of the Agreement, the Trust has been established to hold the compensation and any income from the settlement for the benefit of current and future generations of members of the Nation. Trustees are appointed by the Council of the Nation to serve a two-year term. No members of Council are eligible to serve as a Trustee. The Trustees have appointed an independent Trust Corporation as a fifth Trustee which, in addition to its Trustee duties, will administer the Trust and maintain the records. Trustees are to administer the Trust in accordance with the Trust Agreement and the Comprehensive Plan which has been approved by membership, and an established Investment Policy.

To assist with the administration of the Trust, the Nation pays certain expenses on the Trust's behalf and is subsequently reimbursed. As at March 31, 2014, the Nation had an amount payable to the Trust of \$8,364 (2013 - payable of \$4,635) representing the excess of repayments received over the amount of such expenses.

From time to time, the Nation may receive amounts to be applied to designated programs as determined by the Trustees in accordance with the approved Comprehensive Plan. These amounts are included in the operations of the Nation. Revenues for community programs received from the Trust during the year were as follows:

	2014	2013
	\$	\$
Education	180,080	267,897
Elders	-	6,200
Housing	180,000	140,000
Member economic development	177,224	224,279
Recreation	257,825	30,000
Social programs and health	214,956	251,960
Squamish language and culture	25,208	86,932
	<b>1,035,293</b>	<b>1,007,268</b>

The Nation does not include the assets, liabilities, income or expenses of the Trust in its financial statements. Under the terms of the Trust Agreement, the annual net income (anticipated to be investment income less administrative expenses) of the Trust will be paid to the Nation and immediately loaned back in full to the Trust. This will result in separate annual loans receivable, without interest, payable to the Nation no sooner than 10 years from issuance, with any future repayment not to exceed 50% of the income of the Trust in that year. The effect of these transactions will result in no net assets or net income recorded in the financial statements of the Nation until, if and when, the loans are repaid. The Nation acquired the right to demand repayment of \$1,054,315 in 2011, \$3,154,422 in 2012 and \$2,633,282 in 2013. However, the Nation has agreed not to demand repayment of the loans, or a portion thereof, until such time as the Trust's loan to the Nation is repaid. As at March 31, 2014, cumulative loans receivable of \$33,357,406 (2013 - \$30,844,553) have been provided for in full.

The Nation is contingently liable under the Agreement to indemnify Canada from any loss or damage resulting from any proceedings against Canada by any parties in respect of the subject matter of the Agreement, implementation of the Agreement and dealings with the Trust Agreement, to a maximum amount of \$92,500,000. As at March 31, 2014, management is not aware of any such proceedings, and considers any such contingent loss to be unlikely to occur.

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

### 9. Squamish Nation Trust (continued)

In 2012, the Nation received a loan from the Trust in the principal amount of \$16.6 million for the acquisition of land. The loan was advanced in two tranches as follows: the first tranche of \$1 million on July 7, 2011 and the second tranche of \$15.6 million on November 2, 2011. The Nation signed an extension for the loan on July 6, 2013 with the terms as follows:

- interest charged at 4.5% per annum and payable monthly in arrears;
- principal due on July 6, 2017, with earlier repayment in respect of the receipt of any prepaid rent and other proceeds or income with respect to the development of real estate on Capilano Indian Reserve No. 5, any proceeds with respect to a buy-out of the Department of Environment ("DOE") lease, and any rent and other proceeds or income under the DOE lease or the land acquired;
- security provided by the Nation primarily in the form of a general security agreement in favour of the trustees, a mortgage over the land, an assignment of any prepaid rent and other proceeds from the development of real estate on Capilano Indian Reserve No. 5 and an assignment of any proceeds with respect to the buy-out of the DOE lease; and
- until the loan and interest thereon are repaid in full, the Trustees may set off such outstanding amounts against the amounts due by the Trust to the Nation.

### 10. Defined contribution plan

The Nation participates in individual defined contribution pension plans (the "Plans") for its permanent employees. Permanent employees who elect to participate in a plan are required to contribute 5% of their earnings. An additional voluntary contribution of 3% of earnings is permitted. The Nation contributes amounts equal to the employees' contributions. The Nation contributed \$906,283 to the Plans during the year (2013 - \$936,401).

### 11. Change in operating working capital

	2014	2013
	\$	\$
Accounts receivable	3,407,551	1,640,246
Deposit	(275,000)	
Prepaid expenses	(314,712)	8,741
Inventory held for resale	(6,744)	(25,660)
Accounts payable and accrued liabilities	206,766	1,216,831
Deferred revenue	889,177	(3,443,633)
	<b>3,907,038</b>	<b>(603,475)</b>

### 12. Expenditures by object

	2014	2013
	\$	\$
Salaries and benefits	15,773,246	15,935,391
Interest	2,332,635	2,400,979
Amortization	4,123,046	4,217,605
Program costs	29,617,075	27,674,466
Taxation and commercial ventures	4,479,719	5,209,363
Equity losses	76,995	429,108
	<b>56,402,716</b>	<b>55,866,912</b>

# Squamish Nation

## Notes to the consolidated financial statements

March 31, 2014

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### 13. Remuneration of elected officials and senior staff

#### *Senior staff compensation*

The Squamish Nation Salary Index and Performance Management Plan ("Salary Plan") is a compensation plan which applies to all Nation employees, and is designed to attract, retain and motivate the calibre of employee needed to support the achievement of the Nation's goals of providing the best service to the Nation members. The Salary Plan has been approved by Chiefs and Council. All employees, including the Nation's Executive Operating Officers and all Department Heads, are paid in accordance with the Salary Plan. For the year ended March 31 2014, compensation for senior staff ranged from \$43,530 to \$150,040 per staff member.

#### *Elected official compensation*

Certain elected officials are paid an honorarium for their services. For the year ended March 31, 2014, Councillors receiving such honoraria received amounts ranging from \$8,361 to \$80,307 per Councillor. Other elected officials also serve as employees of the Nation and their employee compensation is based on the Salary Plan. Councillors who are paid as employees may also receive honoraria for evening and weekend work; however they are not allowed to receive both a salary and an honorarium for the same work. Earnings for these elected officials/employees for the year ended March 31, 2014 ranged from \$17,813 to \$114,870 per elected official.

#### *Travel*

Local travel - Nation employees, including senior staff and Councillors, who use their personal vehicles for work-related purposes receive a monthly travel allowance.

Out of town travel - All business related out-of-town travel by Councillors and senior employees is pre-approved, either by Council or by an Executive Operating Officer. Like many other governments, Nation employees and Councillors receive a daily stipend of \$250 or \$300 to cover meals, lodging and incidental costs when travelling on Nation business. When necessary, transportation costs are also paid. Daily stipend amounts are determined by policy.

#### *Pension and benefits*

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for all employees who meet eligibility requirements as defined by policy. Councillors who are employees and senior employees receive these benefits under the same conditions and eligibility requirements as other employees. Five councillors who are not employees do not receive these benefits.

#### *Other*

The Nation provides an annual distribution to each member and as well as a wide range of services to members and their families, like education, health, housing and recreation services. Councillors and senior employees and their families may receive such services under the same conditions and eligibility requirements as other members.

# Squamish Nation

## Consolidated schedule of tangible capital assets - Schedule 1 year ended March 31, 2014

	Balance beginning of year	Additions during the year	Disposals and write-downs during the year	Balance, end of year
	\$	\$	\$	\$
<b>Cost</b>				
Housing	55,849,298	847,599	-	56,696,897
Land	20,470,377	-	-	20,470,377
Townhouses	780,000	-	-	780,000
Recreation facilities	5,391,341	-	-	5,391,341
Driving range facilities	2,603,120	-	-	2,603,120
Other buildings and lot	4,798,090	96,208	-	4,894,298
Prefab structures	2,406,065	-	-	2,406,065
Infrastructure	21,157,753	228,270	-	21,386,023
Office building and school	3,610,229	-	-	3,610,229
Computer hardware and software	6,029,543	74,881	-	6,104,424
Vehicles	1,004,084	169,103	47,553	1,125,635
Equipment	104,690	-	-	104,690
Squamish Lil'wat Cultural Centre	10,098,809	53,099	-	10,151,908
	134,303,399	1,469,160	47,553	135,725,006
<b>Accumulated amortization</b>				
Housing	34,391,650	1,763,554	-	36,155,204
Townhouses	780,000	-	-	780,000
Recreation facilities	2,671,789	154,038	-	2,825,827
Driving range facilities	1,978,375	104,125	-	2,082,500
Other buildings and lot	1,874,984	297,612	-	2,172,596
Prefab structures	1,248,759	182,736	-	1,431,495
Infrastructure	7,656,981	697,631	-	8,354,612
Office building and school	1,146,578	106,759	-	1,253,337
Computer hardware and software	4,785,479	376,371	-	5,161,850
Vehicles	742,918	126,333	47,553	821,699
Squamish Lil'wat Cultural Centre	1,370,996	313,888	-	1,684,884
	58,648,509	4,123,047	47,553	62,724,003
<b>Net book value</b>				
Housing	21,457,648	(915,955)	-	20,541,693
Land	20,470,377	-	-	20,470,377
Recreation facilities	2,719,552	(154,038)	-	2,565,514
Driving range facilities	624,745	(104,125)	-	520,620
Other buildings and lot	2,923,106	(201,403)	-	2,721,703
Prefab structures	1,157,306	(182,736)	-	974,570
Infrastructure	13,500,772	(469,361)	-	13,031,411
Office building and school	2,463,651	(106,759)	-	2,356,892
Computer hardware and software	1,244,064	(301,490)	-	942,574
Vehicles	261,166	42,770	-	303,936
Equipment	104,690	-	-	104,690
Squamish Lil'wat Cultural Centre	8,727,813	(260,789)	-	8,467,024
	75,654,889	(2,653,886)	-	73,001,003

# Squamish Nation

## Consolidated schedule of tangible capital assets - Schedule 1 (continued) year ended March 31, 2013

	Balance beginning of year	Additions during the year	Disposals and write-downs during the year	Balance, end of year
	\$	\$	\$	\$
<b>Cost</b>				
Housing	54,090,629	1,758,669	-	55,849,298
Land	20,470,377	-	-	20,470,377
Townhouses	780,000	-	-	780,000
Recreation facilities	5,391,341	-	-	5,391,341
Driving range facilities	2,603,120	-	-	2,603,120
Other buildings and lot	4,658,455	139,635	-	4,798,090
Prefab structures	2,406,065	-	-	2,406,065
Infrastructure	20,928,533	229,220	-	21,157,753
Office building and school	3,592,363	17,866	-	3,610,229
Computer hardware and software	5,801,132	228,411	-	6,029,543
Vehicles	1,006,646	45,281	47,843	1,004,084
Equipment	104,690	-	-	104,690
Squamish Lil'wat Cultural Centre	9,991,821	111,957	4,969	10,098,809
	131,825,172	2,531,038	52,812	134,303,399
<b>Accumulated amortization</b>				
Housing	32,601,657	1,789,993	-	34,391,650
Townhouses	780,000	-	-	780,000
Recreation facilities	2,517,751	154,038	-	2,671,789
Driving range facilities	1,874,250	104,125	-	1,978,375
Other buildings and lot	1,546,712	328,272	-	1,874,984
Prefab structures	1,063,525	185,234	-	1,248,759
Infrastructure	6,958,884	698,097	-	7,656,981
Office building and school	1,040,074	106,504	-	1,146,578
Computer hardware and software	4,400,508	384,971	-	4,785,479
Vehicles	662,342	128,419	47,843	742,918
Equipment	-	-	-	-
Squamish Lil'wat Cultural Centre	1,034,038	337,952	994	1,370,996
	54,479,741	4,217,605	48,837	58,648,509
<b>Net book value</b>				
Housing	21,488,972	(31,324)	-	21,457,648
Land	20,470,377	-	-	20,470,377
Townhouses	-	-	-	-
Recreation facilities	2,873,590	(154,038)	-	2,719,552
Driving range facilities	728,870	(104,125)	-	624,745
Other buildings and lot	3,111,743	(188,637)	-	2,923,106
Prefab structures	1,342,540	(185,234)	-	1,157,306
Infrastructure	13,969,649	(468,877)	-	13,500,772
Office building and school	2,552,289	(88,638)	-	2,463,651
Computer hardware and software	1,400,624	(156,560)	-	1,244,064
Vehicles	344,304	(83,138)	-	261,166
Equipment	104,690	-	-	104,690
Squamish Lil'wat Cultural Centre	8,957,783	(225,995)	3,975	8,727,813
	77,345,431	(1,686,566)	3,975	75,654,889



# Squamish Nation

## Consolidated schedules of segment disclosure - Schedule 2 year ended March 31, 2014

	Commercial operations	Community services	Government business enterprises and partnerships	2014 consolidated
	\$	\$	\$	\$
<b>Revenue</b>				
Leases	20,342,660	-	-	20,342,660
Aboriginal Affairs and Northern Development Canada	-	11,301,249	-	11,301,249
Other income	2,249,161	7,876,239	-	10,125,400
Taxation	8,444,227	-	-	8,444,227
Cigarettes and gasoline	3,908,725	-	-	3,908,725
Lands and resources accommodation	9,749,601	-	-	9,749,601
Committed funds from prior year	-	1,693,820	-	1,693,820
Forestry revenue	603,267	-	-	603,267
Interest and other	241,927	-	-	241,927
Equity earnings, Squamish Valley Gas Limited Partnership	-	-	224,665	224,665
Equity earnings, Mosquito Creek Marina Limited Partnership	-	-	904,276	904,276
Equity earnings, Lynnwood Marina	-	-	1,125,046	1,125,046
Equity earnings, Newhaven Projects Limited Partnership	-	-	52,914	52,914
Equity earnings, Northwest Squamish Forestry Limited Partnership	-	-	13,671	13,671
Interest and timber dues	50,989	-	-	50,989
Committed funds to next year	-	(1,630,065)	-	(1,630,065)
	<b>45,590,557</b>	<b>19,241,243</b>	<b>2,320,572</b>	<b>67,152,372</b>
<b>Expenditures</b>				
Program costs	-	45,149,173	-	45,149,173
Taxation	3,027,482	-	-	3,027,482
Cigarettes and gasoline	2,969,145	-	-	2,969,145
Interest and other expense	2,204,639	-	-	2,204,639
Leases	1,924,103	-	-	1,924,103
Lands and resources accommodation	654,922	-	-	654,922
Project negotiation expenses	396,257	-	-	396,257
Equity loss, The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)	-	-	76,995	76,995
	<b>11,176,548</b>	<b>45,149,173</b>	<b>76,995</b>	<b>56,402,716</b>
<b>Excess (deficiency) of revenue over expenditures for the year</b>	<b>34,414,009</b>	<b>(25,907,930)</b>	<b>2,243,577</b>	<b>10,749,656</b>

# Squamish Nation

## Consolidated schedules of segment disclosure - Schedule 2 (continued)

### year ended March 31, 2014

Community programs	AANDC	Other income	Committed funds from prior year	Committed funds to next year	Revenue		Expenditures		Excess (deficiency) of revenues over expenditures for the year
					Total	Program costs	Total	Program costs	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	734,304	740	-	-	735,044	2,366,354	(1,631,310)		
Administration Squamish Valley	52,520	144,503	30,044	(26,516)	200,551	1,761,708	(1,561,157)		
Bank, financial and insurance	-	-	-	-	-	4,280,465	(4,280,465)		
Band manager services	-	193,700	11,981	(5,838)	199,843	2,475,627	(2,275,784)		
Band council	-	6,540	1,872	(1,872)	6,540	1,988,162	(1,981,622)		
Distribution	-	-	-	-	-	4,432,627	(4,432,627)		
Registry	40,821	104,375	12,148	-	157,344	540,599	(383,255)		
Project negotiation and development - Commercial projects	58,136	-	14,920	(14,790)	58,266	58,745	(479)		
Project negotiation and development - Land code	-	-	129,895	(129,895)	-	-	-		
Project negotiation and development - Natural resources/environment	-	190,000	11,548	(1,306)	200,242	295,243	(95,001)		
Project negotiation and development - Community projects	106,089	23,983	-	(225)	129,847	132,564	(2,717)		
Business revenue and services	-	-	62,268	(62,268)	-	-	-		
Social housing	-	20,702	-	-	20,702	70,673	(49,971)		
House construction	-	-	-	-	-	-	-		
House construction	162,552	(27,940)	220,794	(90,279)	265,127	513,333	(248,206)		
House construction costs capitalized to tangible capital assets	-	-	-	-	-	(510,683)	510,683		
Community operations	587,507	13,158	-	-	600,665	2,476,444	(1,875,779)		
Capital projects	-	-	-	-	-	-	-		
Capital projects	244,765	(179,791)	-	(7,167)	57,807	1,399,051	(1,341,244)		
Capital projects costs capitalized to tangible capital assets	-	-	-	-	-	(697,631)	697,631		
Renovations	8,000	180,000	73,071	(71,966)	189,105	521,105	(332,000)		
Human resources	124,920	-	-	-	124,920	776,197	(651,277)		
Employment and training	99,573	448,747	90,188	(50,348)	588,160	1,195,948	(607,788)		
Child and family services	3,138,393	2,237,708	72,894	(62,786)	5,386,209	6,881,186	(1,494,977)		
Social assistance	2,360,504	35,806	-	-	2,396,310	2,551,271	(154,961)		
Recreation, youth, elders - North Vancouver	13,910	187,653	-	(3,231)	198,332	1,105,672	(907,340)		
Recreation - Squamish Valley	-	13,471	5,495	(8,164)	10,802	427,212	(416,410)		
Health	54,052	387,343	10,786	(3,196)	448,985	558,111	(109,126)		
Home and community care	379,729	570,870	8,473	(54,056)	905,016	905,040	(24)		
Health benefits advocacy	-	402,726	13,409	(6,562)	409,573	556,606	(147,033)		
Community health and wellness	-	649,554	19,011	(23,600)	644,965	690,858	(45,893)		
Education - North Vancouver	3,010,474	387,483	154,100	(244,898)	3,307,159	3,978,849	(671,690)		
Education - Squamish Valley	50,000	628,582	247,842	(215,575)	710,849	966,357	(255,508)		
Grants	-	224,380	1,508	(328)	225,560	221,818	3,742		
Intergovernment and accommodation	75,000	91,700	501,573	(505,199)	163,074	190,107	(27,033)		
Intergovernment accommodations - claims and treaty	-	-	-	(40,000)	(40,000)	-	(40,000)		
Intergovernment accommodations - accommodation project	-	-	-	-	-	464,186	(464,186)		
Squamish Lii'wat joint projects	-	940,246	-	-	940,246	1,575,369	(635,123)		
	11,301,249	7,876,239	1,693,820	(1,630,065)	19,241,243	45,149,173	(25,907,930)		

# Squamish Nation

## Consolidated schedules of segment disclosure - Schedule 2 (continued) year ended March 31, 2013

	Commercial operations	Community services	Government business enterprises and partnerships	2013 consolidated
	\$	\$	\$	\$
<b>Revenue</b>				
Leases	18,973,538	-	-	18,973,538
Aboriginal Affairs and Northern Development Canada	-	11,247,439	-	11,247,439
Other income	2,307,223	7,279,452	-	9,586,675
Taxation	7,965,992	-	-	7,965,992
Cigarettes and gasoline	4,142,837	-	-	4,142,837
Lands and resources accommodation	5,087,363	-	-	5,087,363
Committed funds from prior year	-	1,663,315	-	1,663,315
Forestry revenue	412,305	-	-	412,305
Interest and other	155,961	-	-	155,961
Equity earnings, Squamish Valley Gas Limited Partnership	-	-	179,431	179,431
Equity earnings, Mosquito Creek Marina Limited Partnership	-	-	906,469	906,469
Equity earnings, Lynnwood Marina	-	-	893,538	893,538
Equity earnings, Newhaven Projects Limited Partnership	-	-	49,119	49,119
Equity earnings, The Marinaside Grill Ltd. (formerly 0895692 B.C. Ltd.)	-	-	71,330	71,330
Interest and timber dues	316,692	-	-	316,692
Committed funds to next year	-	(1,693,820)	-	(1,693,820)
	<b>39,361,911</b>	<b>18,496,386</b>	<b>2,099,887</b>	<b>59,958,184</b>
<b>Expenditures</b>				
Program costs	-	43,475,638	-	43,475,638
Cigarettes and gasoline	3,148,976	-	-	3,148,976
Taxation	2,954,242	-	-	2,954,242
Leases	2,421,278	-	-	2,421,278
Interest and other expense	1,848,588	-	-	1,848,588
Project negotiation expenses	1,026,929	-	-	1,026,929
Lands and resources accommodation	562,153	-	-	562,153
Equity loss, Northwest Squamish Forestry Limited Partnership	-	-	429,108	429,108
	<b>11,962,166</b>	<b>43,475,638</b>	<b>429,108</b>	<b>55,866,912</b>
<b>Excess (deficiency) of revenue over expenditures for the year</b>	<b>27,399,745</b>	<b>(24,979,252)</b>	<b>1,670,779</b>	<b>4,091,272</b>

# Squamish Nation

## Consolidated schedules of segment disclosure - Schedule 2 (continued)

### year ended March 31, 2013

Community programs	AANDC	Other income	Committed funds from prior year	Committed funds to next year	Revenue		Excess (deficiency) of revenues over expenditures for the year
					Total	Program costs	
	\$	\$	\$	\$	\$	\$	\$
Administration	752,311	13,877	-	-	766,188	2,414,958	(1,648,770)
Administration Squamish Valley	50,800	102,140	38,396	(30,042)	161,294	1,626,842	(1,465,548)
Bank, financial and insurance	-	-	-	-	-	4,477,613	(4,477,613)
Band manager services	-	275,506	28,406	(11,981)	291,931	2,857,501	(2,565,570)
Band council	-	9,740	2,108	(1,872)	9,976	1,546,489	(1,536,513)
Distribution	-	-	-	-	-	3,857,635	(3,857,635)
Registry	38,537	-	12,148	(12,148)	38,537	500,721	(462,184)
Project negotiation and development - Commercial projects	54,214	-	145,349	(194,300)	5,263	56,090	(50,827)
Project negotiation and development - Land code	-	-	129,895	(129,895)	-	-	-
Project negotiation and development - Natural resources/environment	-	232,510	10,079	(11,548)	231,041	312,164	(81,123)
Project negotiation and development - Community projects	106,272	23,983	1,760	-	132,015	132,015	-
Business revenue and services	-	-	62,268	(62,268)	-	-	-
Social housing	-	44,751	-	-	44,751	70,161	(25,410)
House construction	-	-	-	-	-	-	-
House construction	507,975	74,929	273,873	(220,796)	635,981	1,438,849	(802,868)
House construction costs capitalized to tangible capital assets	-	-	-	-	-	(1,398,464)	1,398,464
Community operations	510,294	12,000	-	-	522,294	2,388,645	(1,866,351)
Capital projects	-	-	-	-	-	-	-
Capital projects	363,099	(345,534)	110,000	-	127,565	1,367,485	(1,239,920)
Capital projects costs capitalized to tangible capital assets	-	-	-	-	-	(698,097)	698,097
Renovations	40,940	137,200	76,827	(73,071)	181,896	513,896	(332,000)
Human resources	112,030	-	-	-	112,030	769,830	(657,800)
Employment and training	169,087	295,634	21,451	(90,188)	395,984	900,955	(504,971)
Child and family services	2,690,155	2,056,130	46,841	(72,894)	4,720,232	6,213,819	(1,493,587)
Social assistance	2,153,846	(54,134)	-	-	2,099,712	2,221,823	(122,111)
Recreation, youth, elders - North Vancouver	12,460	22,573	-	-	35,033	887,481	(852,448)
Recreation - Squamish Valley	-	19,877	-	(5,495)	14,382	472,840	(458,458)
Health	54,271	395,859	-	(10,786)	439,344	471,224	(31,880)
Home and community care	625,190	493,695	-	(8,473)	1,110,412	1,110,486	(74)
Health benefits advocacy	-	418,932	14,877	(13,409)	420,400	570,900	(150,500)
Community health and wellness	-	608,428	9,932	(19,011)	599,349	599,246	103
Education - North Vancouver	2,930,958	443,514	161,020	(154,100)	3,381,392	4,085,938	(704,546)
Education - Squamish Valley	75,000	678,920	180,198	(247,842)	686,276	938,504	(252,228)
Grants	-	246,047	24,853	(1,508)	269,392	265,400	3,992
Intergovernment and accommodation	-	60,373	251,034	(260,193)	51,214	63,404	(12,190)
Intergovernment accommodations - claims and treaty	-	500	62,000	(62,000)	500	447,376	(446,876)
Squamish Lil'wat joint projects	-	1,012,002	-	-	1,012,002	1,991,909	(979,907)
	11,247,439	7,279,452	1,663,315	(1,693,820)	18,496,386	43,475,638	(24,979,252)

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# SQUAMISH NATION AMALGAMATION

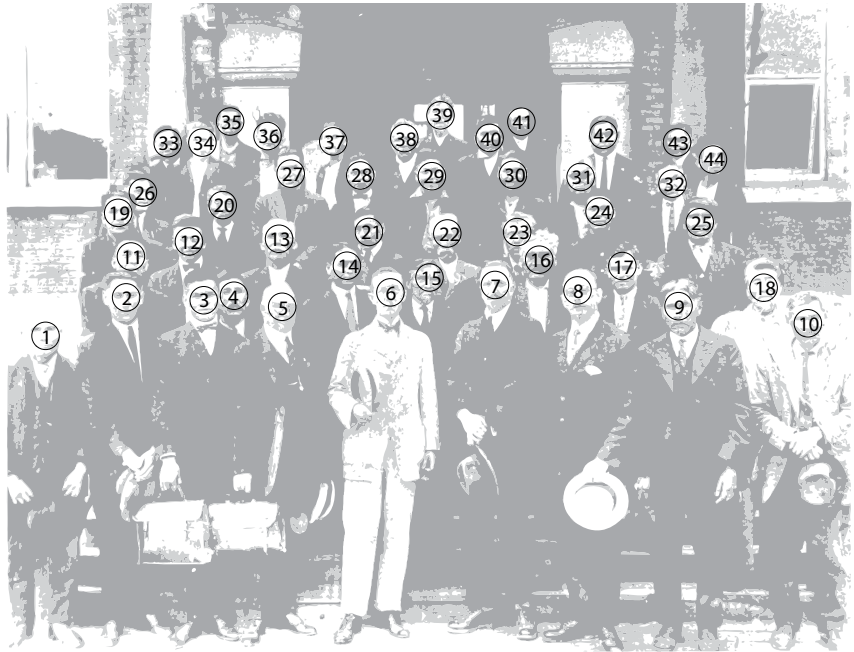
## COVER PHOTOGRAPH:

Family Representatives & Chiefs from Squamish Villages (Howe Sound, Lower Mainland, Fraser River) photographed circa 1923, with Indian Affairs officials in front of present day Vancouver "Sinclair Building aka old post office."

Several years of meetings were held with Indian Affairs to present opposition to Squamish lands being expropriated by Federal/ Provincial Crown. (by 1912 half of our allocated reserve lands were expropriated).

The reason for our Ancestors' Amalgamation in 1923 was to protect our lands and provide good government. They knew we would be stronger as one Nation rather than separate, small groups.

This photograph does not represent all of our Squamish Chiefs who signed the Amalgamation document, as it includes family representatives from present day Tsleil-Waututh Nation, who did not join the Amalgamation. (photo credit: North Vancouver Museum & Archives #4835).



## LEFT TO RIGHT, FRONT TO BACK:

1. Jimmy Jimmy 2. Frank Baker 3. Andy Paull 4. Henry Jack
5. Ditch Burn 6. Dr. Duncan C. Scott 7. Jack Grant 8. Perry (Indian Agent)
9. Chief George 10. Joseph Thomas 11. Mathias Joe 12. Edward Williams
13. Tim Moody 14. Dan Paull 15. Chief Charlie 16. Harry Discon
17. Willie Baker 18. Chief Billy 19. Napoleon Moody 20. Old William
21. Louie Miranda 22. Chief Tom 23. Ned (Ed) Joseph 24. Charlie Antone
25. Chief Andrew 26. Dave Thomas 27. Louie Lewis 28. Moses Joseph
29. Robert Baker 30. Stan Joseph 31. Chief Squamish Jacob
32. Jacob Lewis 33. Isadore Pierre 34. Alfred George 35. Guss Denny
36. Bud Miranda 37. Ignatius George 38. Julian August
39. Old Jim August 40. Joe Thomas 41. Old Denny 42. Al Williams
43. Denny Paull 44. Gus Band

# SQUAMISH TRADITIONAL TERRITORY

## Skwxú7mesh Úxwumixw



THE SQUAMISH NATION THUNDERBIRD is looking down and watching over the "People"

It's wings are watching over the "Sea Creatures"






The crest is male and female

It's tail feathers represent our past, present, and future

The lizard in the talons represents temlh.

[www.squamish.net](http://www.squamish.net)

### Legend

-  Amalgamation Villages
-  Snewayelh Training Areas
-  Sliyamin Cultural Sites
-  Wild Spirit Places
-  Squamish Territory

