

Ahousaht

Consolidated Financial Statements

March 31, 2021

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Management's Responsibility for Financial Reporting

March 31, 2021

The accompanying consolidated financial statements of Ahousaht are the responsibility of management and have been approved by Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.

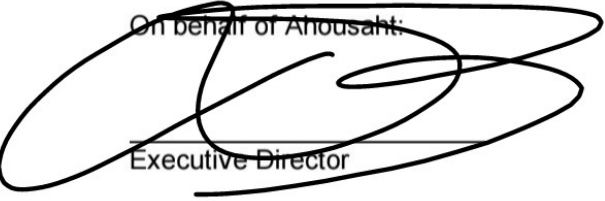
Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets periodically with management, as well as the external auditors, 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 consolidated financial statements and the external auditor's report.

The external auditors, Crowe MacKay LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Ahousaht and meet when required.

On behalf of Ahousaht:



Executive Director

20211123

Date

Independent Auditors' Report

To the Members of Ahousaht

Qualified Opinion

We have audited the consolidated financial statements of Ahousaht, which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the First Nation as at March 31, 2021, and the results of its consolidated operations, its changes in its consolidated net debt, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

An approved budget was not prepared for all operating segments for the year ending March 31, 2021. Canadian public sector accounting standards requires the approved budget to be presented in the statements of operations and accumulated surplus and changes in net financial assets.

Financial information for Ahousaht Fishing Corporation, a Nation business entity, for the years ending March 31, 2021 and March 31, 2020 was not available at the audit report date. We were unable to determine whether adjustments to investments in Nation business entities, earnings from investments in Nation business entities, surplus (deficit) and accumulated surplus were necessary. Further, the financial statements of Ahousaht Fishing Corporation reported a payable to the Nation in 2016, which has not been recorded in the Nation's consolidated financial statements. We are unable to determine if advances to the business entity and adjustments to accumulated surplus need to be recorded.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the First Nation in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

The consolidated financial statements of Ahousaht for the year ended March 31, 2020 were audited by another auditor who expressed a qualified opinion on those financial statements on July 7, 2020. The report was qualified on the basis that a budget was not approved and financial information for Ahousaht Fishing Corporation was not available and the other auditors were unable to determine whether adjustments to investments in Nation business entities, earnings from investments in Nation business entities, surplus (deficit) and accumulated surplus were necessary.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of First Nation taken as a whole. The supplementary information included on the schedules on pages 30-162 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Independent Auditors' Report (continued)

Management is responsible for the preparation and fair presentation of the 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.

In preparing the consolidated financial statements, management is responsible for assessing the First Nation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit 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 First Nation's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ♦ Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ahousaht

Consolidated Statement of Financial Position

March 31 2021 2020

Financial Assets

Cash and cash equivalents	\$ 13,308,324	\$ 9,686,350
Accounts receivable (Note 4)	1,278,517	1,936,688
Trust funds held by Ottawa (Note 5)	323,641	312,653
Investment in Nation business entities (Note 6)	2	2
Restricted cash (Note 7)	448,888	1,279,238
	15,359,372	13,214,931

Liabilities

Bank indebtedness (Note 8)	-	606,430
Accounts payable and accrued liabilities (Note 9)	2,427,286	2,724,191
Deferred revenue (Note 10)	10,010,011	8,172,054
Forgivable loans (Note 11)	203,037	244,831
Long-term debt (Note 12)	3,932,851	4,310,927
	16,573,185	16,058,433

Net debt (1,213,813) (2,843,502)

Non-financial Assets

Capital assets (Note 13)	62,226,958	54,242,418
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Accumulated Surplus (Note 14) \$ 61,013,145 \$ 51,398,916

Contingent liabilities (Note 16)

Approved on behalf of Ahousaht

 Chief
 Councilor

Ahousaht

Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31	2021	2020
Revenue		
Indigenous Services Canada	\$ 20,683,242	\$ 24,747,960
Nuu-Chah-Nulth Tribal Council Revenue	3,393,886	3,642,396
Grant Revenue	1,600,000	1,000,000
Other revenue	2,179,916	1,106,836
First Nations School Association Revenue	1,177,364	1,239,258
Gaming Revenue	1,062,066	990,461
First Nations Health Authority	631,489	223,063
Rental income	534,099	522,808
Province of BC Revenue	281,493	449,549
Aboriginal Head Start Revenue	231,238	181,518
Interest income	87,725	128,108
CMHC mortgage funds	84,381	84,316
Internet Services	74,791	122,783
Forestry Revenue	-	455,304
Loan forgiveness	41,795	4,965,072
ISC - Revenue deferred from prior years	7,192,111	3,915,102
ISC - Revenue deferred to future years	(9,030,068)	(7,192,111)
	30,225,528	36,582,423
Expenses (note 20)		
Administration	4,658,732	3,864,435
Ahousaht Patient Travel	1,257,006	1,955,000
Cha-Chum-Hi-Yup-Tiichmis (CCHY)	2,442,245	2,681,895
Social Development	2,087,987	1,290,848
Ahousaht Capital	69,180	22,076
Operations and Maintenance	928,262	977,946
Forestry	(6,395)	140,470
Fisheries	328,960	337,380
Housing	1,203,296	1,458,722
Ahousaht Education Authority	7,615,441	7,555,960
Chimannah Wellness Centre	26,585	22,374
	20,611,299	20,307,106
Excess of revenue over expenses	9,614,229	16,275,317
Accumulated surplus, beginning of year	51,398,916	35,123,599
Accumulated surplus, end of year	\$ 61,013,145	\$ 51,398,916

Ahousaht

Consolidated Statement of Change in Net Debt

For the year ended March 31	2021	2020
Excess of revenue over expenses	\$ 9,614,229	\$ 16,275,317
Acquisition of tangible capital assets	(9,942,762)	(12,332,555)
Amortization of tangible capital assets	1,958,222	2,017,857
	(7,984,540)	(10,314,698)
Increase in net financial assets	1,629,689	5,960,619
Net debt, beginning of year	(2,843,502)	(8,804,121)
Net debt, end of year	\$ (1,213,813)	\$ (2,843,502)

Ahousaht

Consolidated Statement of Cash Flow

For the year ended March 31, 2021	2021	2020
Cash flows from		
Operating activities		
Excess of revenue over expenses	\$ 9,614,229	\$ 16,275,317
Items not affecting cash		
Amortization	1,958,222	2,017,857
Forgiveness of Treaty loan	-	(4,917,699)
Forgiveness of CMHC loans	(41,795)	(47,373)
	11,530,656	13,328,102
Change in non-cash operating working capital		
Accounts receivable	658,171	(473,112)
Restricted cash	830,350	(937,902)
Accounts payable and accrued liabilities	(296,904)	1,556,133
Deferred revenue	1,837,957	4,157,950
	14,560,230	17,631,171
Capital activities		
Purchase of tangible capital assets	(9,942,762)	(12,332,555)
Financing activities		
Long-term debt	(451,340)	(467,998)
Advances of forgivable loans	-	104,420
Advances on long-term debt	73,264	-
	(378,076)	(363,578)
Investing activities		
Increase in trust funds held in Ottawa	(10,988)	(238,980)
Repayment of advances from Ma-Mook Natural Resources Ltd.	-	23,284
	(10,988)	(215,696)
Increase in cash and cash equivalents	4,228,404	4,719,342
Cash and cash equivalents, beginning of year	9,079,920	4,360,578
Cash and cash equivalents, end of year	\$ 13,308,324	\$ 9,079,920
Represented by		
Cash	\$ 13,308,324	\$ 9,686,350
Bank indebtedness	-	(606,430)
	\$ 13,308,324	\$ 9,079,920

Ahousaht

Notes to Consolidated Financial Statements

March 31, 2021

1. Operations

Ahousaht (the "Nation") is located in the province of British Columbia, and provides various services to its members. Ahousaht includes the Nation's members, government and all related entities that are accountable to the Nation and are either owned or controlled by the Nation.

2. Basis of Presentation and Significant Accounting Policies

These consolidated financial statements are prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(a) Reporting entity principles of financial reporting

These financial statements report only on the activities of the Ahousaht.

The Nation reporting entity includes the First Nation government and all related entities which are accountable to the First Nation and are either owned or controlled by the First Nation.

The Nation also prepares Financial Statements that consolidate the assets, liabilities and results of operations for the following entities which lend themselves to consolidation:

1. Ahousaht Education Authority
2. 1139763 B.C. Ltd.
3. Cha Chum Hi Yup Tiic Miss Society
4. Chimanah Wellness Centre - 1197013 B.C. Ltd.

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

Ahousaht business entities, owned or controlled by the Nation's Council but not dependent on the Nation for their continuing operations, are included in the consolidated financial statements using the modified equity method. Under the modified equity method, the equity method of accounting is modified only to the extent that the business entity accounting principles are not adjusted to conform to those of the Nation. Thus, the Nation's investment in these entities is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post acquisition losses and distributions received. Entities accounted for by the modified basis include the Ahousaht Fishing Corporation.

Ahousaht is a member of Ma-Mook Development Corporation. The Ma-Mook Development Corporation is an organization of five Nations, whose purpose is to control the Nations' interest in forestry operations. The Nation does not have a share in the profit or loss of the organization. As a result, the financial statements have not been consolidated in the financial statements of Ahousaht.

March 31, 2021

2. Basis of Presentation and Significant Accounting Policies (continued)**(b) Segments**

The Nation conducts its business through a number of reportable segments as described in Note 21. These operating segments are established by senior management to facilitate the achievement of the Nation's long term objectives to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed the significant accounting policies.

(c) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue of the Capital and Revenue Trust Fund is recognized at the time funds are contributed to the accounts held in Ottawa. Interest revenue is recognized when earned.

CMHC revenue is recognized as it become receivable under the terms of the applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the consolidated statement of financial position in the year of receipt.

Rental revenue is recorded in the year it is earned. At the end of each year, management evaluates whether rent revenue is collectible and records a bad debt expense and allowance for doubtful accounts for those amounts designated as unlikely to be collected.

(d) Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

March 31, 2021

2. Basis of Presentation and Significant Accounting Policies (continued)**(e) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Leases that transfer substantially all the benefits and risks of ownership to the lessee are recorded as capital leases. Accordingly, at the inception of the leases, the tangible capital asset and related lease obligations are recorded at an amount equal to the present value of future lease payments discounted at the lower of the interest rate inherent in the lease contracts and Ahousaht's incremental cost of borrowing.

Amortization is provided for on a straight-line basis over their estimated useful lives as follows:

Buildings	4 to 5% Declining balance
Automotive equipment	30% Declining balance
Computer equipment	30% Declining balance
Equipment	20% Declining balance
Infrastructure	4 to 5% Declining balance
Boats and docks	15% Declining balance
Water and sewer systems	5% Declining balance

Tangible capital assets are written down when conditions indicate that they no longer contribute to Ahousaht's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

Contributed capital assets are recorded into revenues at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

(f) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the entity are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of interest rate risk and credit risk.

March 31, 2021

2. Basis of Presentation and Significant Accounting Policies (continued)**(g) Use of estimates and COVID-19 measurement uncertainty**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

At the date of publication of these consolidated financial statements, it is not possible to reliably estimate the length and severity of the COVID-19 pandemic developments and its potential impact on the First Nations financial results, conditions and cash flows.

3. COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared a global pandemic. The outbreak of the novel strain of the coronavirus, COVID-19, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility. Governments and central banks including Canadian federal, provincial, territorial and municipal governments have responded with significant monetary and fiscal interventions designed to stabilize economic conditions.

At the time of approval of these financial statements, in response to the COVID-19 pandemic:

- The Nation has considered the impact to Health Centres
- The Nation has pursued available government assistance programs.
- The Nation has implemented remote work arrangements for those able to do so.
- The Nation has implemented stringent health and safety procedures.
- The management of the entity has been proactive and diligent in addressing the implementation of infection prevention and other precautionary measures, guided by public health authorities, to limit the spread of COVID-19 and the impact of the pandemic and the related economic contraction on the entity.

The rapidly evolving event, including health and safety conditions, economic environment and resulting government measures, creates a high level of uncertainty and risk that may result in significant impacts to the entity's activities, results of operations and financial condition. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. As such it is not possible to estimate the length and severity of these development and the impact on the financial results and condition on the Nation and its operations in future periods.

Ahousaht

Notes to Consolidated Financial Statements

March 31, 2021

4. Accounts receivable

	2021	2020
Accounts receivable - General	\$ 461,193	\$ 1,497
Rent receivable	1,179,416	1,034,893
Nuu-chah-nulth Tribal Council	657,387	381,417
First Nations Health Authority	164,261	133,961
CMHC subsidy assistance	6,967	7,032
Indigenous Services Canada	-	1,247,907
GST receivable	-	98,851
	2,469,224	2,905,558
Allowance for doubtful accounts	(1,190,707)	(968,870)
	\$ 1,278,517	\$ 1,936,688

5. Trust funds held by Ottawa

The Capital and Revenue funds are held in Ottawa and arise from monies derived from capital and revenue sources which the Crown considers are described in Section 62 of the Indian Act. These funds are held in trust by the Government of Canada and the Crown treats these funds as primarily governed by section 64 and 69 of the Indian Act. The Funds earn interest pursuant to section 61(2) of the Indian Act

6. Investments in Nation business entities

The Nation has investments in the following entities:

	2021	2020
Wholly-owned Business: Ahousaht Fishing Corporation	\$ 1	\$ 1
First Nation Business Partnerships - Cost: Mamook Natural Resources Ltd. - 20%	1	1
	\$ 2	\$ 2

Financial information for Ahousaht Fishing Corporation was not available at the time of the audit report date. As such the audit report has been qualified with respect to the lack of sufficient audit evidence.

During the year, the Nation recovered \$nil (2020 - \$41,075) of advances from Ahousaht Fishing Corporation. The value of loans to Ahousaht Fishing Corporation is \$nil (2020 - \$nil).

Ahousaht

Notes to Consolidated Financial Statements

March 31, 2021

7. Restricted cash

	2021	2020
CMHC - Social housing replacement reserve	\$ 225,258	\$ 105,079
CMHC - Housing operating reserve	223,630	222,578
Chimannah Wellness Centre - HSBC GIC trust account	-	476,581
Chimannah Wellness Centre - funds held in trust	-	475,000
	\$ 448,888	\$ 1,279,238

Under the terms of agreements with Canada Mortgage and Housing Corporation (CMHC), any annual operating surplus may be retained in an operating reserve, to be drawn against in the event of any future deficits. These funds, along with accumulated interest, must be deposited in a separate bank account. Funds may only be invested in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by CMHC from time to time.

Under the terms of the operating agreements with CMHC, the replacement reserve is to be credited annually with agreed amounts. These funds, along with accumulated interest, must be held in a separate bank account, and invested in accounts or instruments insured by Canada Deposit Insurance Corporation, or otherwise approved by CMHC from time to time. The funds in the account may only be used as approved by CMHC. Withdrawals are credited to interest first and then to principal. At the year end date, the reserve was overfunded by \$40,097 (2020 - underfunded by \$62,243).

8. Bank indebtedness

	2021	2020
Demand loan	\$ -	\$ 544,042
Cheques issued in excess of deposits	-	62,388
	\$ -	\$ 606,430

Bank indebtedness includes a demand loan with a maximum credit facility of \$850,000 (2020 - \$850,000) and bearing interest at prime plus 1.50% (2020 - prime plus 1.50%) per annum. The demand loan is secured by a General Security Agreement, 2nd position to Royal Bank of Canada.

As at March 31, 2021 the prime rate was at 2.45% (2020 - 2.45%).

Ahousaht

Notes to Consolidated Financial Statements

March 31, 2021

9. Accounts payable and accrued liabilities

	2021	2020
Accounts payable	\$ 417,443	\$ 1,271,621
Holdbacks payable	1,767,218	1,050,928
Wages and benefits payable	112,389	290,910
Other accruals	109,616	90,112
NTC payable	20,620	20,620
	\$ 2,427,286	\$ 2,724,191

10. Deferred revenue

The following table represents changes in the deferred revenue balance attributable to each funding source:

	March 31, 2020	Funding received, 2021	Revenue recognized, 2021	March 31, 2021
Federal government				
ISC - Anderson Creek	\$ 51,865	\$ -	\$ -	\$ 51,865
ISC - Wastewater Treatment Plant	5,554,455	7,622,889	(7,586,473)	5,590,871
ISC - Roads & Drainage - Maaqtusiis IR#15	977,871	1,490,000	(1,029,659)	1,438,212
ISC - 6-Plex DL363	607,920	-	(235,488)	372,432
The Annual Foundation - Wellness Centre	979,943	1,600,000	(23,312)	2,556,631
	\$ 8,172,054	\$ 10,712,889	\$ (8,874,932)	\$ 10,010,011

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Notes to Consolidated Financial Statements

March 31, 2021

11. Forgivable loans

	2021	2020
CMHC RRAP #26-242-073; forgivable in monthly instalments of \$865, interest as 3.38%, forgiven in November 2022.	\$ 16,439	\$ 27,687
CMHC RRAP #26-242-081; forgivable in monthly instalments of \$738, interest as 3.38%, forgiven in November 2022.	5,165	14,758
CMHC RRAP #26-242-099; forgivable in monthly instalments of \$653, interest as 3.38%, additional loan conditions to be determined at interest adjustment date.	21,816	21,816
CMHC RRAP #26-243-329; forgivable in monthly instalments of \$883, interest at 3.38%, forgiven in December 2022.	18,554	29,156
CMHC RRAP #26-272-245; forgivable in monthly instalments of \$941, interest at 4.75%, forgiven in July 2024.	36,643	46,994
CMHC RRAP #26-272-245; forgivable in monthly instalments of \$941, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	24,350	24,350
CMHC RRAP #26-272-260; forgivable in monthly instalments of \$805, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	22,100	22,100
CMHC RRAP #26-272-377; forgivable in monthly instalments of \$924, interest as 4.13%, additional loan conditions to be determined at interest adjustment date.	21,500	21,500
CMHC RRAP #26-273-698; forgivable in monthly instalments of \$847, interest as 5.38%, additional loan conditions to be determined at interest adjustment date.	24,100	24,100
CMHC RRAP #26-272-385; forgivable in monthly instalments of \$514, interest as 4.13%, additional loan conditions to be determined at interest adjustment date.	8,650	8,650
CMHC RRAP #26-273-680; forgivable in monthly instalments of \$405, interest as 3.63%, additional loan conditions to be determined at interest adjustment date.	3,720	3,720
	\$ 203,037	\$ 244,831

The forgivable loans are part of the Residential Rehabilitation Assistance Program ("RRAP"). The forgivable loans will be earned over 3-5 years from the Interest Adjustment Date. In order to earn the full amount of the forgivable RRAP loan, the owner must continue to own and occupy the property for the entire term of the loan. If the Nation is in default of the loan conditions, the Nation will be required to repay the loan including interest.

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Notes to Consolidated Financial Statements

March 31, 2021

12. Long-term debt

	2021	2020
Demand loan - Bank of Montreal, repayable at \$18,695 per month including interest at prime plus 0.75% per annum, due on demand, secured by a Ministerial guarantee.	\$ 1,491,423	\$ 1,627,478
Loan - All Nations Trust, lender for CMHC housing, repayable at \$6,572 per month including interest at 1.31% per annum, due December 2021, secured by a Ministerial guarantee.	1,123,244	1,185,782
Demand loan - Royal Bank of Canada, repayable at \$2,193 per month including interest at 1.82% per annum, due on demand, secured by Ministerial guarantee.	336,753	356,311
Demand loan - Royal Bank of Canada, repayable at \$2,243 per month including interest at 3.06% per annum, due on demand, secured by Ministerial guarantee.	185,681	206,587
Demand loan - Bank of Montreal, repayable at \$1,537 per month including interest at prime plus 0.75% per annum, due on demand, secured by Ministerial guarantee.	162,620	174,921
NEDC Covid-19 Emergency Loan - interest free loan with \$10,000 non-repayable contribution portion, repayable at \$625 per month starting December 1, 2021.	40,000	-
Loan - All Nations Trust, lender for CMHC housing, 75% advanced, bearing interest at 0.35% per annum, additional loan conditions to be determined at interest adjustment date.	593,130	589,866
Mortgage - Royal Bank of Canada, repaid during the year.	-	169,982
	\$ 3,932,851	\$ 4,310,927

Anticipated principal portion of long-term debt due within the next five years:

2022	\$ 321,083
2023	326,707
2024	326,707
2025	326,707
2026 and thereafter	2,631,647
	\$ 3,932,851

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Notes to Consolidated Financial Statements

March 31, 2021

13. Tangible Capital Assets

	Cost	Additions	Accumulated amortization	2021 Net book value
Land	\$ 655,032	\$ -	\$ -	\$ 655,032
Buildings	38,667,224	959,056	18,896,357	20,729,923
Automotive equipment	262,546	90,612	257,045	96,112
Computer equipment	39,602	-	32,866	6,735
Equipment	1,024,298	61,600	937,940	147,957
Infrastructure	16,034,912	989,943	4,926,643	12,098,212
Boats and docks	954,993	116,520	721,137	350,376
Water and sewer systems	32,188,304	7,725,034	11,770,727	28,142,611
	\$ 89,826,911	\$ 9,942,765	\$ 37,542,715	\$ 62,226,958

	Cost	Additions	Accumulated amortization	2020 Net book value
Land	\$ 601,861	\$ 53,171	\$ -	\$ 655,032
Buildings	37,955,272	711,951	17,891,906	20,775,318
Automotive equipment	244,152	18,394	236,479	26,067
Computer equipment	39,602	-	29,980	9,622
Equipment	984,284	40,013	908,651	115,647
Infrastructure	15,251,595	783,317	4,499,758	11,535,154
Boats and docks	929,036	25,957	679,869	275,124
Water and sewer systems	21,488,552	10,699,752	11,337,850	20,850,454
	\$ 77,494,354	\$ 12,332,555	\$ 35,584,493	\$ 54,242,418

14. Accumulated surplus

Accumulated surplus consists of the following:

	2021	2020
Equity in Ottawa Trust Funds	\$ 323,641	\$ 312,653
Surplus in operating fund	2,084,971	784,489
Equity in tangible capital assets	58,155,646	49,931,491
Social Housing Replacement and Operating Reserves	448,888	370,283
	\$ 61,013,146	\$ 51,398,916

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Notes to Consolidated Financial Statements

March 31, 2021

15. Commitments

The Nation has seven contracts with Maas Designs Inc. for six modular housing units and a safe house for a total cost of \$3,084,148, to date \$1,863,932 (2020 - \$1,628,444) has been expended on these contracts. As at March 31, 2021, the remaining commitment for these contracts was \$1,220,216. The contracts are expected to be completed in the 2022 fiscal year.

The Nation has a contract with Trittech Group Ltd. for the construction of the Wastewater Treatment Plant on Flores Island for a total cost of \$21,092,276, to date \$16,422,161 (2020 - \$10,112,121) has been expended on this contract. As of March 31, 2021, the remaining commitment for this contract was \$4,670,115. The contract is expected to be completed in the 2022 fiscal year.

The Nation also has a contract with Associated Engineering for the construction of roads and drainage improvements of Marktosis I.R. No. 15 at a total cost of \$6,295,815, to date \$nil (2020 - \$nil) has been expended on this contract. The contract is expected to be completed in the 2023 fiscal year.

The Nation has a contract with Rustic B&C Builders Ltd. for the construction of the Chimanah Wellness Centre for a total cost of \$2,100,000, to date \$513,579 (2020 - \$121,639) has been expended on this contract. As of March 31, 2021, the remaining commitment for this contract was \$1,586,421. The contract is expected to be completed in the 2022 fiscal year.

These contracts will be funded through long-term debt and contributions from the Nation.

16. Contingent Liabilities

Ahousaht has been named as defendant in certain legal proceedings. The Nation is actively defending all lawsuits. Since the amount of loss, if any, cannot be reasonably estimated, no provision has been recorded in these financial statements. Should a loss be incurred, it will be expensed in the year the liability is determined.

These consolidated financial statements are subject to review by the Nation's funding agents. It is possible that adjustments could be made based on the results of their reviews. Any liabilities resulting from these reviews will be accounted for as an expense at the time of resolution.

17. Economic Dependence

Ahousaht receives a significant portion of its revenue pursuant to funding agreements with the Government of Canada through Indigenous Services Canada ("ISC"). These agreements are administered by ISC under the terms and conditions of the *Indian Act*. The ability of the Nation to continue operations is dependent upon the Government of Canada's continued financial commitments.

18. Budget Information

The unaudited budget data presented in these consolidated financial statements is based upon information provided by management.

Amortization was not contemplated on development of the budget and has been recognized at the amount expensed in the current year.

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Notes to Consolidated Financial Statements

March 31, 2021

19. Comparative Amounts

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current year.

20. Expenses by Object

For the year ended March 31	2021	2020
Administration fees	\$ 408,455	\$ 247,935
Advertising	117	8,988
Amortization	1,958,222	2,017,857
Bad debts	172,969	1,879
Community Support / Donations	93,840	87,050
Community buildings	1,000,000	1,100,000
Consulting fees	417,085	381,074
Contracted services	829,279	1,131,477
Cultural Expense	1,913	1,350
Equipment rental and leases	62,647	39,249
Freight	29,146	21,126
Funerals	87,432	15,804
Honorariums	192,467	128,980
Insurance	353,554	308,158
Interest and bank charges	142,230	301,047
Meals and Entertainment	205,603	218,920
Office expenses	392,152	255,345
Other expenses	580,349	767,034
Professional fees	203,130	176,253
Reimbursable Expenses	42,881	51,516
Repairs and maintenance	659,773	450,200
Salaries, wages and benefits	8,098,240	7,695,976
Schooling	19,370	30,679
Social Assistance	1,536,746	936,019
Sports and recreation	14,007	75,119
Supplies	1,086,720	592,291
Training and professional development	13,190	80,850
Travel	1,476,198	2,596,928
Tuition and Student Allowances	202,639	181,987
Utilities	279,751	353,824
Vehicle	51,194	52,190
	\$ 20,611,299	\$ 20,307,105

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Notes to Consolidated Financial Statements

March 31, 2021

21. Segmented information

	2021 Budget	Administration 2021 Actual	2020 Actual	Ahousaht Patient Travel 2021 Budget	2021 Actual	2020 Actual	Cha-Chum-Hi-Yup-Tiichmis (CCHY) 2021 Budget	2021 Actual	2020 Actual
Revenues									
Indigenous Services Canada	\$ 773,016	\$ 1,256,404	\$ 1,220,201	\$ -	\$ -	\$ -	\$ 12,768	\$ -	\$ 12,768
Nuu-Chah-Nulth Tribal Council	-	237,670	191,939	1,661,103	1,176,133	1,883,494	1,373,050	1,661,432	836,702
Revenue									
First Nations Health Authority	-	220,000	-	-	-	-	778,634	229,862	223,063
CMHC mortgage funds	50,737	18,000	-	-	-	-	-	-	-
Rental income	99,711	66,372	54,000	-	-	-	-	-	-
Other revenue	1,324,689	1,562,438	6,547,584	1,839	13	98	113,971	1,147,704	1,136,248
Total revenue	2,248,153	3,360,884	8,013,724	1,662,942	1,176,146	1,883,592	2,278,423	3,038,998	2,208,781
Expenses									
Salaries, wages and benefits	1,981,732	1,509,446	976,531	130,285	84,013	80,861	1,147,796	841,520	728,661
Amortization	613,453	1,015,427	1,045,735	-	-	-	-	-	-
Professional fees	78,342	57,431	104,988	-	4,651	-	-	6,646	-
Office, Supplies and Repairs & Maintenance	96,478	513,992	44,503	12,555	2,525	4,167	67,448	68,206	143,180
Insurance and Utilities	560,014	303,464	290,902	13,404	8,058	15,430	16,773	12,225	19,532
Travel and Vehicle	167,045	115,784	283,919	3,331,922	1,135,521	1,833,115	270,216	59,986	106,163
Consulting Fees and Contracted Services	829,186	494,250	410,586	10,093	6,234	9,371	235,836	223,386	512,401
Social Assistance	104,162	8,726	-	-	-	-	2,283	-	(20)
Other expenses	507,355	640,212	707,271	47,453	16,004	12,056	167,483	1,230,276	1,171,978
Total expenses	4,937,767	4,658,732	3,864,435	3,545,712	1,257,006	1,955,000	1,907,835	2,442,245	2,681,895
Annual surplus (deficit)	\$ (2,689,614)	\$ (1,297,848)	\$ 4,149,289	\$ (1,882,770)	\$ (80,860)	\$ (71,408)	\$ 370,588	\$ 596,753	\$ (473,114)

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Notes to Consolidated Financial Statements

March 31, 2021

21. Segmented information (continued)

	2021 Budget	Social Development 2021 Actual	2020 Actual	2021 Budget	Ahousaht Capital 2021 Actual	2020 Actual	Operations and Maintenance 2021 Budget	2021 Actual	2020 Actual
Revenues									
Indigenous Services Canada	\$ 1,609,360	\$ 2,400,162	\$ 1,507,162	\$ 20,567,024	\$ 9,629,913	\$ 15,770,077	\$ 528,380	\$ 561,073	\$ 554,296
Nuu-Chah-Nulth Tribal Council	-	43,087	95,205	-	-	300,000	-	-	-
Revenue									
CMHC mortgage funds	-	-	-	4,800	-	-	-	-	-
Rental income	-	-	-	78,000	-	-	-	-	-
Other revenue	-	57	6,001	-	(113,551)	(3,130,110)	-	9,187	11,740
Total revenue	1,609,360	2,443,306	1,608,368	20,649,824	9,516,362	12,939,967	528,380	570,260	566,036
Expenses									
Salaries, wages and benefits	603,186	350,260	312,571	208,174	900	1,854	313,297	542,069	572,000
Professional fees	-	4,651	-	-	-	-	698	6,183	452
Office, Supplies and Repairs & Maintenance	10,993	20,251	492	1,010	30,375	-	177,468	125,910	54,276
Insurance and Utilities	13,990	8,058	16,341	-	-	-	24,367	37,750	45,808
Travel and Vehicle	453	217	-	660	-	-	51,208	18,422	37,012
Consulting Fees and Contracted Services	10,093	10,280	9,371	9,285,061	37,704	19,758	199,379	241,359	227,794
Social Assistance	855,506	1,528,019	936,039	-	-	-	-	-	-
Other expenses	38,485	166,251	16,034	1,097	201	463	72,429	(43,431)	40,604
Total expenses	1,532,706	2,087,987	1,290,848	9,496,002	69,180	22,075	838,846	928,262	977,946
Annual surplus (deficit)	\$ 76,654	\$ 355,319	\$ 317,520	\$ 11,153,822	\$ 9,447,182	\$ 12,917,892	\$ (310,466)	\$ (358,002)	\$ (411,910)

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Notes to Consolidated Financial Statements

March 31, 2021

21. Segmented information (continued)

	2021 Budget	Forestry 2021 Actual	2020 Actual	2021 Budget	Fisheries 2021 Actual	2020 Actual	2021 Budget	Housing 2021 Actual	2020 Actual
Revenues									
Indigenous Services Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,472	\$ 1,416,318	\$ 339,884
Nuu-Chah-Nulth Tribal Council	-	-	-	178,603	197,626	241,056	-	-	-
Revenue									
First Nations Health Authority	-	-	-	-	-	-	-	181,626	-
CMHC mortgage funds	-	-	-	-	-	-	198,365	66,381	84,316
Rental income	-	-	-	-	-	-	551,268	259,654	222,609
Other revenue	-	-	455,304	214,156	295,052	43,226	115,502	233,868	192,804
Total revenue	-	-	455,304	392,759	492,678	284,282	1,865,607	2,157,847	839,613
Expenses									
Salaries, wages and benefits	-	-	-	158,124	138,520	132,512	242,960	31,331	555,353
Amortization	-	-	-	-	-	-	-	570,910	600,958
Professional fees	-	-	-	-	10,307	-	1,103	4,400	12,285
Office, Supplies and Repairs & Maintenance	-	-	343	-	129,607	68,809	402,332	237,714	203,869
Insurance and Utilities	-	-	-	-	9,837	14,525	14,673	17,656	27,984
Travel and Vehicle	-	-	416	45,000	11,375	45,421	73,874	43,760	55,167
Consulting Fees and Contracted Services	-	1,644	139,710	224,003	12,334	44,757	301,178	42,929	13,612
Social Assistance	-	-	-	-	-	-	107,720	-	-
Other expenses	-	(8,039)	1	-	16,980	31,356	64,578	254,596	(10,506)
Total expenses	-	(6,395)	140,470	427,127	328,960	337,380	1,208,418	1,203,296	1,458,722
Annual surplus (deficit)	\$ -	\$ 6,395	\$ 314,834	\$ (34,368)	\$ 163,718	\$ (53,098)	\$ 657,189	\$ 954,551	\$ (619,109)

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Notes to Consolidated Financial Statements

March 31, 2021

21. Segmented information (continued)

	Ahousaht Education Authority			Chimannah Wellness Centre			Consolidated totals	
	2021 Budget	2021 Actual	2020 Actual	2021 Budget	2021 Actual	2020 Actual	2021 Actual	2020 Actual
Revenues								
Indigenous Services Canada	\$ -	\$ 5,419,372	\$ 5,343,572	\$ -	\$ -	\$ -	\$ 20,683,242	\$ 24,747,960
Nuu-Chah-Nulth Tribal Council	-	77,938	94,000	-	-	-	3,393,886	3,642,396
Revenue								
First Nations Health Authority	-	-	-	-	-	-	631,488	223,063
CMHC mortgage funds	-	-	-	-	-	-	84,381	84,316
Rental income	-	208,073	246,199	-	-	-	534,099	522,808
Other revenue	-	1,730,503	1,977,346	-	33,161	121,639	4,898,432	7,361,880
Total revenue	-	7,435,886	7,661,117	-	33,161	121,639	30,225,528	36,582,423
Expenses								
Salaries, wages and benefits	-	4,600,181	4,335,633	-	-	-	8,098,240	7,695,976
Amortization	-	366,947	368,692	-	4,938	2,472	1,958,222	2,017,857
Professional fees	-	97,020	56,612	-	11,841	1,916	203,130	176,253
Office, Supplies and Repairs & Maintenance	-	1,006,054	763,075	-	4,011	15,121	2,138,645	1,297,835
Insurance and Utilities	-	236,258	231,460	-	-	-	633,306	661,982
Travel and Vehicle	-	137,929	287,905	-	4,396	-	1,527,390	2,649,118
Consulting Fees and Contracted Services	-	176,243	125,191	-	-	-	1,246,363	1,512,551
Social Assistance	-	-	-	-	-	-	1,536,745	936,019
Other expenses	-	994,809	1,387,392	-	1,399	2,865	3,269,258	3,359,514
Total expenses	-	7,615,441	7,555,960	-	26,585	22,374	20,611,299	20,307,105
Annual surplus (deficit)	\$ -	\$ (179,555)	\$ 105,157	\$ -	\$ 6,576	\$ 99,265	\$ 9,614,229	\$ 16,275,318

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Notes to Consolidated Financial Statements

March 31, 2021

22. Segments

The Nation receives revenue and incurs expenses from many different projects and sources. For management and reporting purposes, the revenue, expenses and surplus or deficits are organized by segments. Summary Schedule of Operations by Program disclose the details of the Nation's revenue and expenses by segment. The Nation is organized into the following segments:

Administration

Includes general operations, support, and financial management of the Nation.

Patient Travel

Includes revenue and expenditures relating to patient travels.

Cha-Chum-Hi-Yup-Tiichmis

Includes activities related to the provision of health services within the Nation.

Social Development

Includes revenue and expenditures relating to the social assistance of the members of Ahousaht.

Operations & Maintenance

Includes the maintenance of infrastructure owned by the Nation.

Fisheries

Includes revenue and expenditures related to conservation and stewardship of the Nation's fisheries.

Forestry

Includes revenue and expenditures related to conservation and stewardship of the Nation's land and resources.

Ahousaht Capital

Includes revenue and expenditures related to capital projects.

Housing

Includes revenue and expenditures related to Social Housing programs carried on by the Nation.

Ahousaht Education Authority

Includes revenue and expenditures related to Ahousaht Education Authority.

Chimanah Wellness Centre

Includes revenue and expenditures related to the construction of the Chimanah Wellness Centre.

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Consolidated Summary Schedule of Operations by Program

For the year ended March 31, 2021	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenses	Surplus (Deficit) before transfers	Transfers	Surplus (Deficit)
Administration								
100 Administration	34	\$ 678,475	\$ 750,063	\$ 1,428,538	\$ 3,466,919	\$ (2,038,381)	\$ 223,280	\$ (1,815,101)
106 Specific Claims - DL363	36	40,200	-	40,200	72,916	(32,716)	-	(32,716)
110 Membership	37	12,743	-	12,743	557	12,186	(12,186)	-
120 Comprehensive Community Planning	38	-	-	-	-	-	-	-
125 Emergency Operations Center	39	18,278	13,268	31,546	8,709	22,837	(22,837)	-
101 P&ID Chart Of accounts	40	-	-	-	-	-	-	-
115 Information Technology	41	-	-	-	15,367	(15,367)	-	(15,367)
137 Khalsa Aid Project	42	-	-	-	(500)	500	-	500
805 Taaqwihak	43	-	4,550	4,550	-	4,550	-	4,550
140 Donations	44	-	-	-	13,285	(13,285)	-	(13,285)
160 Home Use Fish	45	-	-	-	270	(270)	-	(270)
180 Funerals	46	-	46,295	46,295	80,108	(33,813)	-	(33,813)
101 Administration	47	-	-	-	-	-	-	-
190 Economic Development	48	100,047	-	100,047	4,348	95,699	(95,699)	-
194 Windstorm Recovery 2018	49	-	-	-	22,400	(22,400)	-	(22,400)
195 Cemetery	50	-	-	-	126,529	(126,529)	-	(126,529)
198 199 BC Gaming Revenue	51	-	1,069,866	1,069,866	15,793	1,054,073	-	1,054,073
104 108 Covid-19 Other	52	371,661	26,000	397,661	720,054	(322,393)	-	(322,393)
109 Ahousaht Co-op	53	-	38,988	38,988	54,504	(15,516)	-	(15,516)
111 Covid-19 Homeless	54	-	-	-	32,194	(32,194)	-	(32,194)
117 Covid Ph.2 202011	55	-	50,000	50,000	10,892	39,108	(39,108)	-
113 Jordans Principal Co-ordinator	56	35,000	-	35,000	-	35,000	(35,000)	-
118 Admin- Covid mental health	57	-	75,000	75,000	-	75,000	(75,000)	-
108 - RR Topup 2/2	58	-	-	-	1,369	(1,369)	-	(1,369)
170 Committees	59	-	-	-	1,018	(1,018)	-	(1,018)
192 Harbour Authority	60	-	30,450	30,450	12,000	18,450	(18,450)	-
		1,256,404	2,104,480	3,360,884	4,658,732	(1,297,848)	(75,000)	(1,372,848)
Ahousaht Patient Travel								
200 Patient Travel Administration	61	-	1,176,146	1,176,146	1,257,006	(80,860)	-	(80,860)
Cha-Chum-Hi-Yup-Tiichmis (CCHY)								
700 CCHY Administration	62	-	1,735,077	1,735,077	339,255	1,395,822	79,500	1,475,322
710 Community Projects	63	-	-	-	41,200	(41,200)	-	(41,200)
715 Aboriginal Justice	64	-	37,763	37,763	99,904	(62,141)	-	(62,141)
720 Drug and Alcohol	65	-	-	-	73,533	(73,533)	-	(73,533)
730 Family Care Worker	66	-	-	-	1,380	(1,380)	-	(1,380)
735 Child & Youth Worker	67	-	-	-	3,455	(3,455)	-	(3,455)
740 Pre-Natal	68	-	-	-	85,785	(85,785)	-	(85,785)
745 Child and Family Care	69	-	848	848	-	848	-	848
755 Health Amendments	70	-	-	-	7,353	(7,353)	-	(7,353)
770 Mahtsqiaht/AHIP	71	-	-	-	-	-	-	-
775 Community Health Worker	72	-	-	-	46,000	(46,000)	-	(46,000)
780 Prevention and Support	73	-	-	-	-	-	-	-

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Consolidated Summary Schedule of Operations by Program (continued)

For the year ended March 31, 2021	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenses	Surplus (Deficit) before transfers	Transfers	Surplus (Deficit)
781 Crisis Response	74	-	24,875	24,875	56,395	(31,520)	-	(31,520)
782 Wellness Centre	75	-	1,000,000	1,000,000	1,000,000	-	-	-
783 Haaha Inuu-Homecoming	76	-	-	-	-	-	-	-
785 Haahuupchumis G&R Teachings	77	-	-	-	-	-	-	-
786 Young Women's Warrior	78	-	-	-	-	-	-	-
787 Giving Voices	79	-	-	-	2,255	(2,255)	-	(2,255)
788 Physician Engagement	80	-	-	-	138,524	(138,524)	-	(138,524)
210 Community Projects	81	-	-	-	4,500	(4,500)	-	(4,500)
215 Alcohol & Drug	82	-	-	-	19,672	(19,672)	-	(19,672)
220 Family Violence	83	-	-	-	-	-	-	-
225 Family Care Worker	84	-	-	-	2,960	(2,960)	-	(2,960)
230 Holistic Society	85	-	-	-	12,114	(12,114)	-	(12,114)
255 Pre-Natal	86	-	-	-	2,901	(2,901)	-	(2,901)
260 Child and Family Care	87	-	15,854	15,854	210,106	(194,252)	-	(194,252)
235 Youth Crisis Program	88	-	-	-	-	-	-	-
271 Canoe Journeys	89	-	-	-	-	-	-	-
272 Ahousaht Warriors Tom Paul/Riccardo	90	-	76,800	76,800	1,913	74,887	-	74,887
275 Community Health Workers	91	-	-	-	-	-	-	-
280 Circle of Healing	92	-	-	-	-	-	-	-
285 Boehringer Diabetes	93	-	-	-	644	(644)	-	(644)
112 Reconciliation Mtgs	94	-	-	-	12,953	(12,953)	-	(12,953)
778 CAI Community Counseling	95	-	-	-	(27,526)	27,526	-	27,526
789 CCHY Maatsquiaht Detox	96	-	34,079	34,079	138,107	(104,028)	-	(104,028)
790 CCHY UUstukyu 2489	97	-	109,202	109,202	108,988	214	-	214
791 Managed Harm Reduction Program	98	-	-	-	59,874	(59,874)	-	(59,874)
265 CCHY Primary Health Care	99	-	4,500	4,500	-	4,500	(4,500)	-
		-	3,038,998	3,038,998	2,442,245	596,753	75,000	671,753
Social Development								
300 Social Development Administration	100	-	57	57	225,512	(225,455)	225,455	-
305 Basic Services	101	2,078,395	-	2,078,395	932,579	1,145,816	(790,497)	355,319
310 Special Services	102	-	-	-	649,630	(649,630)	649,630	-
315 Homemakers	103	321,767	43,087	364,854	180,268	184,586	(184,586)	-
320 National Child Benefit	104	-	-	-	99,998	(99,998)	99,998	-
		2,400,162	43,144	2,443,306	2,087,987	355,319	-	355,319
Ahousaht Capital								
400 451 Capital	105	517,024	143,407	660,431	30,575	629,856	-	629,856
410 Waste Water Treatment Plant	106	7,622,889	(32,385)	7,590,504	-	7,590,504	-	7,590,504
425 First 6-Plex DL363	107	-	235,488	235,488	-	235,488	-	235,488
428 Safe Home	108	-	281	281	-	281	-	281
430 Anderson Creek	109	-	-	-	15,179	(15,179)	-	(15,179)
451 WWTP Contruction	110	-	-	-	-	-	-	-
455 Roads and Drainage	111	1,490,000	(460,342)	1,029,658	-	1,029,658	-	1,029,658
456 Capital Ciitapi BC Housing Society	112	-	-	-	6,211	(6,211)	-	(6,211)
415 DL Lot 363 Subdivision	113	-	-	-	17,215	(17,215)	-	(17,215)

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Consolidated Summary Schedule of Operations by Program (continued)

For the year ended March 31, 2021	Page	ISC Funds	Other Revenue	Total Revenue	Total Expenses	Surplus (Deficit) before transfers	Transfers	Surplus (Deficit)
		9,629,913	(113,551)	9,516,362	69,180	9,447,182	-	9,447,182
Operations and Maintenance								
500 Garbage Truck	114	-	-	-	157,933	(157,933)	-	(157,933)
505 Health Buildings	115	-	-	-	14,861	(14,861)	-	(14,861)
510 Staff	116	-	-	-	126,965	(126,965)	-	(126,965)
515 Admin Building	117	-	-	-	154,042	(154,042)	-	(154,042)
525 Fisheries Buildings	118	-	-	-	17,680	(17,680)	-	(17,680)
530 Equipment	119	-	-	-	30,440	(30,440)	-	(30,440)
535 Stock	120	-	-	-	3,998	(3,998)	-	(3,998)
540 Water Treatment Plant WTP	121	197,860	197	198,057	210,171	(12,114)	-	(12,114)
545 Water Line Repairs	122	-	-	-	2,318	(2,318)	-	(2,318)
550 Ahousaht Fire and Safety Services	123	-	-	-	780	(780)	-	(780)
570 Ahousaht Search and Rescue	124	-	-	-	1,309	(1,309)	-	(1,309)
585 Thunderbird Hall	125	-	-	-	14,924	(14,924)	-	(14,924)
590 Sewer	126	-	-	-	5,684	(5,684)	-	(5,684)
595 Garbage Dump	127	-	-	-	8,864	(8,864)	-	(8,864)
520 596 598 Solid Waste	128	-	-	-	(51,683)	51,683	-	51,683
597 Water Intake and Damn	129	-	-	-	-	-	-	-
598 Band Skiff	130	-	-	-	8,156	(8,156)	-	(8,156)
599 O&M Administration	131	363,213	8,990	372,203	217,171	155,032	-	155,032
575 Ahousaht Emergency	132	-	-	-	4,649	(4,649)	-	(4,649)
		561,073	9,187	570,260	928,262	(358,002)	-	(358,002)
Forestry								
191 Forestry	133	-	-	-	(6,395)	6,395	-	6,395
Fisheries								
600 Fisheries Administration	134	-	270,172	270,172	255,301	14,871	34,879	49,750
615 Pacific Salmon 19S004	135	-	-	-	-	-	-	-
620 Fisheries New Emergency Boat	136	-	214,156	214,156	71,127	143,029	(26,529)	116,500
605 Fisheries Sealice Fishing	137	-	8,350	8,350	-	8,350	(8,350)	-
630 Fisheries Business litigation	138	-	-	-	2,532	(2,532)	-	(2,532)
		-	492,678	492,678	328,960	163,718	-	163,718
Housing								
100 Housing Administration	139	344,682	52,141	396,823	850,217	(453,394)	(18,424)	(471,818)
101 Phase 1	140	-	-	-	-	-	-	-
102 Phase 2	141	-	-	-	1,842	(1,842)	-	(1,842)
103 Phase 3	142	1,071,636	257,385	1,329,021	18,589	1,310,432	-	1,310,432
104 Phase 4	143	-	43,850	43,850	42,055	1,795	-	1,795
105 Phase 5	144	-	116,289	116,289	35,302	80,987	-	80,987
106 Maintenance	145	-	-	-	77,585	(77,585)	77,585	-
110 Lot 363	146	-	-	-	77,271	(77,271)	77,271	-
130 HIIIGNIY	147	-	16,000	16,000	-	16,000	(16,000)	-
201 Band Rentals	148	-	166,896	166,896	53,682	113,214	(113,214)	-
451 RCMP Rent	149	-	51,600	51,600	2,368	49,232	-	49,232