



**Skin Tyee Nation  
Financial Statements**

**March 31, 2019**



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**Skin Tyee Nation**  
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**For the year ended March 31, 2019**

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**Skin Tyee Nation**  
**March 31, 2019**

**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The accompanying financial statements for the Skin Tyee Nation and all the information in this annual report are the responsibility of management and have been approved by Chief and Council.

The financial statements have been prepared in conformity with Canadian generally accepted accounting principles as defined by the Public Sector Accounting and Auditing Handbook and the Canadian Institute of Chartered Accountants Handbook and where appropriate, include amounts that are based on management's best estimates and judgments. Management has established internal control systems to ensure that the financial information is objective and reliable and that the Skin Tyee Nation assets are appropriately accounted for and adequately safeguarded.

The financial statements have been audited by the independent auditors, Ribeyre Chang Haylock, whose report outlines the scope of their opinion on the financial statements.

Council carries out its responsibility for the financial statements through the Office of Chief and Council, which is comprised of a quorum of council. Council meets with the auditors to satisfy themselves on the adequacy of internal control and to review the financial statements and auditors' report.

Council reviewed the audited financial statements with the external auditors before making recommendations for presentation to the band membership.



Chief



Councilor

## **INDEPENDENT AUDITOR'S REPORT**

**To: The Members of Skin Tyee Nation**

### **Report on the Audit of the Summary Financial Statements**

We have audited the summary financial statements of Skin Tyee Nation, which comprise the summary statement of financial position as at March 31, 2019 and March 31, 2018, and the summary statements of income, changes in equity and cash flows for the years then ended, and notes to the summary financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Skin Tyee Nation as at March 31, 2019 and March 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants.

#### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Summary Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the 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 opinion.



## **Responsibilities of Management and Those Charged with Governance for the Summary Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

## **Auditor's Responsibilities for the Audit of the Summary Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 financial statements. We are responsible for the direction, super-vision 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is Mike Chang, CPA, CA.

Port Coquitlam, B.C.  
July 18, 2019

*Riley A. Hslock*  
Chartered Professional Accountants

## Skin Tyee Nation

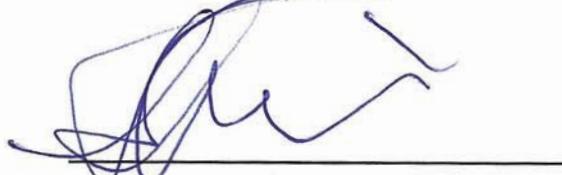
### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at March 31, 2019	Statement 1	
	2019	2018
<b>Financial assets</b>		
Cash - Note 3	\$ 85,797	\$ -
Restricted cash - Note 4	45,895	40,416
Accounts receivable - Note 5	358,470	295,690
Investments - Note 6	4,538,029	3,774,309
Trust moneys - Note 7	8,976	8,361
<b>Total financial assets</b>	<b>5,037,167</b>	4,118,776
<b>Liabilities</b>		
Bank indebtedness - Note 3	\$ -	\$ 94,126
Accounts payable and accrued expenses	205,951	262,296
Demand loan payable - Note 8	889,552	895,230
Long-term debt - Note 9	1,005,490	1,071,563
<b>Total liabilities</b>	<b>2,100,993</b>	2,323,215
<b>Net financial assets</b>	<b>2,936,174</b>	1,795,561
<b>Non-financial assets</b>		
Prepaid expenses and deposits	130,956	73,439
Tangible capital assets - Note 10	895,902	898,643
<b>Total non-financial assets</b>	<b>1,026,858</b>	972,082
<b>Accumulated surplus</b>	<b>\$ 3,963,032</b>	\$ 2,767,643

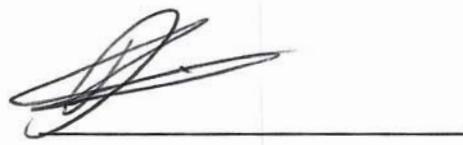
Contingency - Note 14

*See accompanying notes*

On behalf of Band Council:



Chief



Councillor

**Skin Tyee Nation**  
**CONSOLIDATED STATEMENT OF OPERATIONS**

**For the year ended March 31, 2019** **Statement 2**

	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Revenues</b>			
<b>Operating Fund</b>			
Indigenous Services Canada	\$ 399,489	\$ 399,489	\$ 446,804
Carrier Sekani Family Services	221,506	221,506	157,762
Coastal Gaslink Pipeline Ltd.	1,132,855	1,132,855	10,712
Forestry	1,397,694	1,397,694	390,462
First Nation Education Steering Committee	27,681	27,681	28,835
Prince George Nchako Aboriginal Employment Training Association	43,473	43,473	77,412
Province of British Columbia	60,425	60,425	187,283
Health Canada	37,801	37,801	18,670
Miscellaneous income	182,464	182,464	124,344
<b>Social Housing Fund</b>	<b>25,451</b>	<b>25,451</b>	5,769
<b>Investment Fund</b>			
Interest income	80,969	80,969	55,191
Share of income, controlled entities	(380,463)	(380,463)	(548,515)
<b>Trust Fund</b>	<b>615</b>	<b>615</b>	597
	<b>3,229,960</b>	<b>3,229,960</b>	955,326
<b>Expenses</b>			
<b>Operating Fund</b>			
Band government	1,854,419	506,320	342,160
Economic development	739,841	739,841	394,526
Social services	401,745	401,745	626,516
Education and training	161,948	161,948	77,963
Community infrastructure	81,879	81,879	71,851
<b>Investment Fund</b>	<b>99,721</b>	<b>99,721</b>	107,812
<b>Social Housing Fund</b>	<b>39,519</b>	<b>35,269</b>	36,144
	<b>3,379,072</b>	<b>2,026,723</b>	1,656,972
<b>Annual (deficit) surplus</b>	<b>(149,112)</b>	<b>1,203,237</b>	(701,646)
<b>Accumulated surplus at beginning of year</b>	<b>2,767,643</b>	<b>2,767,643</b>	3,465,772
Recoveries	-	(33,824)	3,517
<b>Accumulated surplus at end of year</b>	<b>\$2,618,531</b>	<b>\$ 3,937,056</b>	\$ 2,767,643

See accompanying notes

## Skin Tyee Nation

### CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

**For the year ended March 31, 2019**

**Statement 3**

	<b>Budget</b>	<b>2019</b>	<b>2018</b>
<b>Annual (deficit) surplus</b>	<b>\$ (149,112)</b>	<b>\$ 1,203,237</b>	<b>\$ (701,646)</b>
<b>(Recoveries) reimbursements in the year</b>	<b>-</b>	<b>(33,824)</b>	<b>3,517</b>
	<b>(149,112)</b>	<b>1,169,413</b>	<b>(698,129)</b>
<b>Changes in tangible capital assets</b>			
Acquisition of tangible capital assets	(80,266)	(8,397)	
Amortization of tangible capital assets	78,247	74,093	
Loss on disposal of assets	- 4,760	-	
	- 2,741	65,696	
<b>Changes in other non-financial assets</b>			
(Acquisition) use of prepaid asset - net	(57,517)	(55,998)	
	- (57,517)	(55,998)	
<b>(Decrease) increase in net financial assets</b>	<b>(149,112)</b>	<b>1,114,637</b>	<b>(688,431)</b>
<b>Net financial assets, beginning of year</b>	<b>1,795,561</b>	<b>2,483,992</b>	
<b>Net financial assets at end of year</b>	<b>\$ (149,112)</b>	<b>\$ 2,910,198</b>	<b>\$1,795,561</b>

See accompanying notes



**RIBEYRE CHANG HAYLOCK**

# Skin Tyee Nation

## SUMMARY STATEMENT OF CASH FLOWS

For the year ended March 31, 2019

Statement 4

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenditures (expenditures over revenue) for the year	\$ 1,203,237	\$ (701,646)
Less:		
Recoveries	(33,824)	3,517
Net change in Band Members' Equity	1,169,413	(698,129)
Items not involving cash:		
Depreciation of capital equity assets	49,761	45,917
Depreciation of Social Housing Fund assets	28,486	28,176
Moneys earned in Trust Fund	(615)	(597)
Loss on disposal of asset	4,760	-
Changes in non-cash working capital items	(149,152)	223,915
<b>Cash provided by operating activities</b>	<b>1,102,653</b>	<b>(400,718)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(80,266)	(8,397)
Advances to related parties - net	(770,712)	(612,779)
<b>Cash used in investing activities</b>	<b>(850,978)</b>	<b>(621,176)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from demand loan	(5,678)	(46,667)
Repayment of long-term debt	(66,074)	959,419
<b>Cash used in financing activities</b>	<b>(71,752)</b>	<b>912,752</b>
<b>(Decrease) increase in cash during the year</b>	<b>179,923</b>	<b>(109,142)</b>
Cash, beginning of year	(94,126)	15,016
<b>Cash, end of year</b>	<b>\$ 85,797</b>	<b>\$ (94,126)</b>

See accompanying notes

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# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

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March 31, 2019

See Auditor's Report

### **1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES**

These summary financial statements have been prepared in accordance with Canadian generally accepted accounting principles for local government entities, as defined in the CICA Public Sector Accounting and Auditing Handbook, which encompasses the following principles.

#### **a) Fund accounting**

The Skin Tyee Nation uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual or voluntary actions. The various funds have been amalgamated for the purpose of presentation in the summary financial statements. Details of the operations of each fund are set out in the supplementary schedules. The Skin Tyee Nation maintains the following funds:

- The Operating Fund which reports the general activities of the Nation administration.
- The Investment Fund which reports the Nation's investments in related entities.
- The Trust Fund which reports on trust funds owned by the Nation and held by a third party.
- The Social Housing Fund which reports on the housing activities related to CMHC funded housing.

#### **b) Reporting entity and principles of financial reporting**

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

These financial statements consolidate the assets, liabilities and results of operation for the following entities which use accounting principles which lend themselves to consolidation:

- Operating Fund
- Investment Fund
- Trust Fund
- Social Housing Fund

The Skin Tyee Nation owns and controls the incorporated business, Skin Tyee Development Ltd. The business is included in the summary financial statements using the modified equity method. Skin Tyee Development Ltd. holds 100% of the shares of Tyeewood Forest Resources Incorporated.

The Skin Tyee Nation owns and controls the incorporated business, STFN Resorts Ltd. and Natanlii Developments Ltd. The business is included in the summary financial statements using the modified equity method.

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# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

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March 31, 2019

See Auditor's Report

### 1. Continued...

The Skin Tyee Nation owns 14.18% of interest in Chinook Comfor Limited Partnership. The business is included in the summary financial statements using the modified equity method.

#### c) Fixed assets

Fixed assets are valued at either cost or estimated cost and recorded in the Operating Fund or Social Housing Fund as required.

The acquisition costs of fixed assets and payments on capital debt, which are not funded from capital financing sources, are charged to operations and matched with the applicable revenue source in the year of expenditure. These expenditures are also recorded as an addition to assets of the Operating Fund with a corresponding increase in Operating Fund - unrestricted equity.

Fixed assets acquired as part of the Social Housing Fund are recorded as assets of that Fund.

#### d) Depreciation

Fixed assets are recorded and depreciated with a corresponding reduction in Equity in Fixed Assets. Assets are depreciated over their expected useful life using the declining balance method at the following rates:

Buildings and infrastructure	4%
Computer equipment	30%
Equipment	20%
Vehicles	30%

Social Housing assets acquired under Canada Mortgage and Housing Corporation sponsored housing programs are depreciated at a rate equivalent to the annual principal reduction in the related long-term debt, as required for Canada Mortgage and Housing Corporation reporting purposes. To be consistent, housing assets in the Capital Fund are also depreciated at a rate equivalent to the annual principal reduction in the related long-term debt.

#### e) Revenue recognition

Revenue is recognized as it becomes receivable under the terms of the applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the Summary Statement of Financial Position.

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# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

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March 31, 2019

See Auditor's Report

### 1. Continued...

#### f) Use of estimates

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 at the date of the financial statements and reported amounts of revenues and expenditures during the reported period. Actual results could differ from the estimates.

### 2. ECONOMIC DEPENDENCE

The Skin Tyee Nation receives a major portion of its revenue pursuant to a funding arrangement with Indigenous Services Canada.

### 3. CASH

	2019	2018
Cash on hand	\$ 125,553	\$ (94,126)
Line of credit advances	(39,756)	-
Cash (Bank indebtedness)	<u>\$ 85,797</u>	<u>\$ (94,126)</u>

Line of credit advances consists of an unsecured line of credit with a limit of \$150,000, due on demand and payable in interest only payments at lender's prime plus 1%.

### 4. RESTRICTED CASH

Restricted cash is comprised of the following:

	2019	2018
Replacement reserve account - Social Housing	<u>\$ 45,895</u>	<u>\$ 40,416</u>

# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

March 31, 2019

See Auditor's Report

### 5. ACCOUNTS RECEIVABLE

	2019	2018
Indigenous Services Canada	\$ 71,784	\$ 110,291
Canada Mortgage and Housing Corporation	36,229	2,018
Carrier Sekani Family Services	114,248	31,434
Cheslatta First Nation	15,000	15,000
First Nations Health Authority	-	3,000
Province of British Columbia	15,000	-
First Nations Education Stering Committee	6,457	-
The Prince George Nechako Aboriginal Employment & Training Association	17,234	30,000
Nation members loans	89,907	105,252
Nation members loans allowance	(89,907)	(32,097)
Advances to employees	10,750	4,059
New Gold Inc.	25,875	25,875
Transcanada Pipeline	-	36,000
Other	69,257	35,527
Other allowances	(63,010)	(70,669)
	<b>\$ 318,824</b>	<b>\$ 295,690</b>

### 6. INVESTMENTS

	2019	2018
Investments consist of the following:		
Burns Lake Native Development Corporation (3%) 32,109 shares at cost	\$ 6	\$ 6
STFN Development Ltd. (100%) 120 common shares	12	12
Advances - net	312	312
	<b>324</b>	<b>324</b>
Natanlii Development Ltd. 80 Class A Common shares (80%)	80	80
Due from Natanlii Development Ltd.	299,429	218,529
Accumulated (deficit) surplus	(211,274)	(143,044)
	<b>88,235</b>	<b>75,565</b>
Subtotal	<b>\$ 88,565</b>	<b>\$ 75,895</b>

# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

**March 31, 2019**

**See Auditor's Report**

### 6. Continued...

	2019	2018
Balance forward	\$ 88,565	\$ 75,895
FN (PTP) Group Limited Partnership		
762 partnership units (7.62%)	1	1
Partners' capital	461	(1)
Provision for loss on investment	(462)	-
	-	-
Chinook Comfor Limite Partnership		
1,415 partnership units (14.18%)	1,415	1,415
Accumulated surplus	132,088	219,245
	133,503	220,660
STFN Resorts Inc.		
100 Class A Common shares	1	1
100 Class B Common shares	1	1
100 Class C Common shares	1	1
Due from STFN Resorts Inc.	5,040,128	3,929,713
Accumulated deficit	(717,178)	(451,962)
	4,322,953	3,477,754
	<b>\$ 4,545,021</b>	<b>\$ 3,774,309</b>

Advances are unsecured, non-interest bearing and have no stated terms of repayment.

Shares are held in trust by certain band members under trust agreements.

Financial information for each of the entities for their respective periods ending March 31, 2019 is as follows:

	Assets	Liabilities	Revenue (loss)	Income (loss)
	\$	\$	\$	\$
Natanlii Development Ltd. (80%)	39,233	250,427	5,250	(68,230)
STFN Resorts Inc.	5,288,195	6,005,370	97	(265,216)

# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

**March 31, 2019**

**See Auditor's Report**

### 7. TRUST MONEYS

	March 31, 2018	Additions	Withdrawals	March 31, 2019
Revenue	\$ 8,361	\$ 615	\$ -	<b>\$ 8,976</b>

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

### 8. DEMAND LOAN

	2019	2018
Demand loan payable with blended monthly payments of \$6,885 including interest at lender's prime rate plus 1% per annum secured by guarantee for on-reserve housing loan program.	\$ 850,985	\$ 895,230
Demand loan payable with blended monthly payments of \$358 including interest at lender's prime rate plus 6.24% per annum secured by a vehicle.	38,567	-
	<b>\$ 889,552</b>	<b>\$ 895,230</b>

### 9. LONG-TERM DEBT

	2019	2018
Mortgage payable with annual payments of \$71,316 including interest at 3.41% per annum, due on December 1, 2027.	\$ 950,007	\$ 987,595
Mortgage payable with monthly payments of \$2,439 including interest at 1.11% per annum, due on February 1, 2021 secured by certain assets and a Ministerial Guarantee.	55,482	83,968
	<b>\$ 1,005,489</b>	<b>\$ 1,071,563</b>

Scheduled principal repayments for the next five years are as follows:

2020	66,019
2021	63,895
2022	37,216
2023	37,216
2024	37,216
	<hr/>
	\$ 241,562

# Skin Tyee Nation

## NOTES TO FINANCIAL STATEMENTS

March 31, 2019

See Auditor's Report

### 10. TANGIBLE CAPITAL ASSETS

	2019						2018		
	Beginning Cost	Additions	Disposals	Ending Cost	Beginning Accumulated Depreciation	Ending Depreciation	Disposals	Accumulated Depreciation	Net Book Value
<b>Capital Fund</b>									
Buildings and infrastructure	\$ 925,156	\$ -	\$ -	\$ 925,156	\$ (291,543)	\$ (19,677)	\$ -	\$ (311,220)	\$ 613,936
Land	55,000	-	-	55,000	-	-	-	-	55,000
Computer equipment	59,999	1,306	-	61,305	(45,497)	(4,547)	-	(50,044)	11,261
Furniture and office	44,029	6,205	-	50,234	(26,509)	(4,126)	-	(30,635)	19,599
Tools and equipment	51,832	1,670	-	53,502	(26,730)	(5,188)	-	(31,918)	21,584
Vehicles	87,382	71,084	33,315	125,151	(64,089)	(16,223)	(28,556)	(51,756)	73,395
	1,223,398	80,265	33,315	1,270,348	(454,368)	(49,761)	(28,556)	(475,573)	794,775
									769,030
<b>Social Housing Fund</b>									
Buildings and infrastructure	343,931	-	-	343,931	(214,318)	(28,486)	-	(242,804)	101,127
	\$ 1,567,329	\$ 80,265	\$ 33,315	\$ 1,614,279	\$ (668,686)	\$ (78,247)	\$ (28,556)	\$ (718,377)	\$ 895,902
									\$ 898,643

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# **Skin Tyee Nation**

## **NOTES TO FINANCIAL STATEMENTS**

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**March 31, 2019**

**See Auditor's Report**

### **11. REPLACEMENT RESERVE FUND**

In accordance with the terms and conditions of the "Operating Agreement" with Canada Mortgage and Housing Corporation, Skin Tyee Nation Social Housing must set aside funds annually for the non-annual expenditures of the Program for the repair, maintenance and replacement of worn out assets.

As at March 31, 2019, cash and term deposits required to fund the Replacement Reserve Fund were deficient by \$3,066 (2018 - \$4,295).

### **12. SUBSIDY SURPLUS FUND**

In accordance with the terms and conditions of the "Operating Agreement" with Canada Mortgage and Housing Corporation, Skin Tyee Nation Social Housing is permitted to set aside an amount of \$500 per housing unit for the purpose of meeting future requirements of income listed over and above the maximum federal assistance. The Fund may be replenished to its original limit from subsequent operating surpluses.

The Skin Tyee Nation has not set aside any surpluses for application to the Subsidy Surplus Fund.

### **13. BUDGET INFORMATION**

The budget information disclosed has been approved by the Skin Tyee Nation Chief and Council. Individual program operations not showing budget information does not mean budgets were not prepared but rather that their amounts were not readily determinable.