

Tsawwassen First Nation



Annual Report 2016/2017



# Table of Contents

Message from Executive Council.....	5
Introduction.....	6
Vision Statement.....	6
Relationship to the Service Plan.....	8
Governing Institutions Report.....	9
Service Plan Report.....	14
<b>FINANCE AND ADMINISTRATION.....</b>	<b>15</b>
<b>POLICY AND GOVERNMENT SERVICES.....</b>	<b>31</b>
<b>EDUCATION AND SKILLS DEVELOPMENT.....</b>	<b>49</b>
<b>HEALTH AND SOCIAL SERVICES.....</b>	<b>59</b>
<b>LANDS AND MUNICIPAL SERVICES.....</b>	<b>81</b>
<b>NATURAL RESOURCES.....</b>	<b>107</b>
Consolidated Financial Statements.....	113
<b>FINANCIAL STATEMENTS.....</b>	<b>114</b>
<b>SCHEDULE OF REMUNERATION.....</b>	<b>128</b>



# TSAWWASSEN FIRST NATION

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# Message from Executive Council

We are pleased to present to you Tsawwassen First Nation's Annual Report for the 2016-2017 fiscal year, which reports on our activities and progress between April 1, 2016 and March 31, 2017.

This document is one of the key tools we have for communicating with you about your government, the goals we have set for ourselves as a Nation, and the work we have done toward those goals. In this year's Annual Report, we review our performance against the goals in our 2016-2017 Service Plan. The 2016-2017 Service Plan was published in summer 2016, after the Tsawwassen Legislature's approval of the 2016-2017 budget.

The 2016-2017 fiscal year was a significant one for the TFN community. On April 6, 2016, Members elected Chief Bryce Williams and thirteen Legislators to the fourth Tsawwassen Legislature, with Tanya Corbet, Nikki Jacobs, Laura Cassidy and Andrea Jacobs appointed to Executive Council. The Tsawwassen Legislature held two sessions in 2016-2017. In Fall 2016, Legislators elected Andrea Jacobs to serve as Squigel. Between April 1, 2016 and March 31, 2017, the Legislature enacted the *Trusts Act*, the *2017-2018 Appropriations Act* (the budget), and the *Goods and Services Tax Act*. Legislators also passed six resolutions, and approved the Trust Operating Plan.

On October 5, 2016, TFN celebrated the realization of a long-anticipated community objective when the Tsawwassen Mills destination shopping centre opened its doors. The mall prominently features the work of several Tsawwassen First Nation artists, who were recognized at a special event for Tsawwassen Members prior to the public opening. The opening of Tsawwassen Mills was followed by a succession of store opening dates in the Tsawwassen Commons outdoor retail space. Tsawwassen Mills and Tsawwassen Commons together serve as the foundation piece of TFN's economic development and as a symbol of community pride. The commercial development has been recognized nationally as a success for TFN, and as a model of what self-governing First Nations can achieve with jurisdiction over their own lands.

Throughout the year, the Tsawwassen Government continued to refine and improve the way it delivers programs and services. Staff managed transition after the departure of Chief Administrative Officer (CAO) Tom McCarthy, under the leadership of interim CAO Tom Fletcher. The Lands Department moved to a new home on Falcon Way, to accommodate its expansion.

We are proud of the work we have done over the past year, and we recognize that there is still much more to do. Thank you for your continued engagement and interest in the Tsawwassen Government and its activities. We look forward to continued progress as we move ahead with our collective vision for a sustainable economy and a prosperous and healthy community.

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*Tsawwassen First Nation Executive Council*



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# Introduction

This is the tenth Annual Report that we have delivered to the Tsawwassen Membership, and the eighth as a self-governing First Nation. The purpose of the Annual Report is to review how we fared over the past fiscal year. Specifically, the Report provides you, our Members, with information to evaluate the Tsawwassen Government's performance in meeting the goals set out in the 2016-2017 Service Plan.

This year, we have built upon the previous year's efforts to improve how we measure and report on our work. Where possible, we have highlighted indicators that show how we performed against the targets we set out for ourselves in the Service Plan. We have summarized several of these indicators in a short pamphlet, which can be found on our website. We will continue to report on indicators in future reports, allowing you to see trends in our performance over time.

The Annual Report is one of many tools that we use in our effort to be transparent and accountable. We are committed to improving our Annual Reports as we continue on our journey of self-governance, and we are learning as we go.

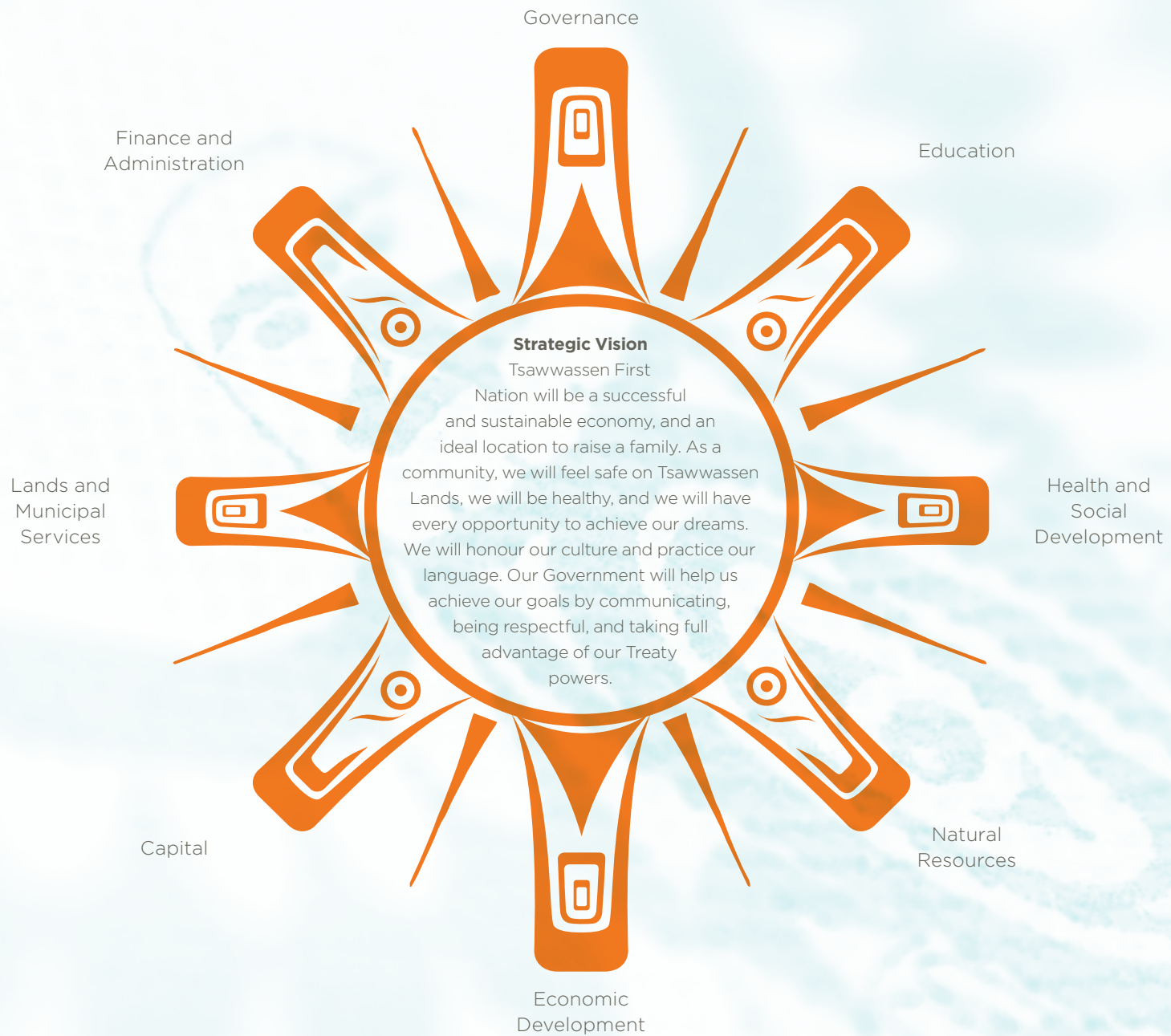
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# Vision Statement

Tsawwassen First Nation (TFN) first established a strategic vision statement in its 2008-2013 Strategic Plan. During the 2012-2013 fiscal year, we updated that vision through an extensive conversation with the community, beginning at the first Members' Gathering. This helped shape the current 2013-2018 Strategic Plan.

Our vision is very important in the context of self-government; as we move forward, we use this vision as a constant reminder of what we are trying to achieve. The articulation of a strategic vision beyond 2018 is an important work in progress, to be consulted on during the 2017 Members' Gathering.

The figure on the following page depicts the relationship between the programs and services TFN delivers and its strategic vision statement. Departments and Program Areas design and develop activities, which produce outcomes that support the implementation of the strategic vision.



# Relationship to the Service Plan

The primary purpose of this document is to report on the Tsawwassen Government's activities over the 2016-2017 fiscal year, identifying what we did and what was achieved, and whether we were successful or not. This report is linked to the 2016-2017 Service Plan, which identified the programs, services and projects that were approved by the Tsawwassen Legislature. Departments constructed their annual budgets based on the estimated cost of delivering both the specific objectives they set out in the Service Plan and existing programs and services.

Service Plan 2016-2017



**SETS OUT WHAT WE PLANNED TO DO  
OVER THE LAST YEAR**

Annual Report 2016-2017



**SETS OUT WHAT WE DID, AND HOW WELL WE DID,  
OVER THE LAST YEAR**

The intent of this reporting structure is to improve accountability to our Membership by reporting on the outcomes of the specific activities that we committed to undertaking at the start of the 2016-2017 fiscal year. The audited financial statements for the 2016-2017 fiscal year can be found at the end of this Annual Report.



# Governing Institutions Report

The Tsawwassen Legislature, Executive Council, Chief, Advisory Council and Judicial Council are all named in the Tsawwassen Constitution. This section describes the main activities of each of these bodies over the 2016-2017 fiscal year. In addition, Tsawwassen law requires the establishment of various other bodies and committees. Their activities are also briefly described.

## Tsawwassen Legislature

The Tsawwassen Legislature is the highest body of Tsawwassen Government. It currently consists of 13 Tsawwassen Members, elected at a general election, and the Chief, elected separately, for a total of 14 Members. The duties of the Legislature are to discuss and make laws, which form the fundamental organizing principles and expressions of Tsawwassen Government. As part of that function, the Legislature discusses and passes an annual budget, which is a key part of the accountability structure of Tsawwassen Government.

The 2016-2017 fiscal year marked the first two sessions of the fourth Tsawwassen Legislature, to which Legislators were elected in April 2016. The Members currently serving on the fourth Legislature are: Chief Bryce Williams, Tanya Corbet, Nikki Jacobs, Laura Cassidy, Andrea Jacobs, Steven Stark, Sheila Williams, Jesseca Adams, Ken Baird, Valerie Cross-Blackett, Louise Ahlm, Loretta Williams, Victoria Williams, and Tina Koller. We thank Jason Morgan, who was elected in April 2016, for his service until March 2017, at which point a by-election was called to replace his seat.

In 2016-2017, the Legislature held a fall session (November 2016) and a spring session (February and March 2017). During these sessions, the Legislature considered and passed the following Laws and Resolutions.

## LEGISLATION

- Trusts Act: Enacted a law to regulate the governance of the Tsawwassen First Nation Trust Society and to commit TFN to putting lease and business revenues into a Legal Trust for the long-term benefit of TFN Members.
- 2017-2018 Appropriations Act: Approved the TFN budget for the 2017-2018 fiscal year.
- Goods and Services Tax Act: Enacted a law that applies a First Nations Goods and Services Tax on Tsawwassen Lands, enabling TFN to receive a portion of federal sales tax revenue generated at TFN. Staff continue to advocate for enhanced access to tax revenue for TFN.

## RESOLUTIONS

- Resolution to review consultation process: Requested that Executive Council review Tsawwassen Government's consultation process to ensure it is successful in educating, as well as gaining adequate input from Members.
- Resolution to undertake a comprehensive review of Tsawwassen Institutions: Requested that Executive Council undertake a comprehensive review of how Tsawwassen institutions are doing and whether they are fulfilling their intended purposes, and report back to the Legislature.
- Resolution to consider drug testing: Requested that Executive Council undertake the legal work necessary to consider whether it would be possible to implement a mandatory drug testing program for elected officials, or, alternatively, a voluntary program, in order to demonstrate Tsawwassen Government's commitment to zero tolerance for illegal drugs.

- Resolution to review distributions: Requested a review of distributions for TFN Members, including the consideration of an additional distribution to occur in 2017 while the review is underway, and that the review be completed before the Fall 2017 session.
- Resolution to develop an implementation plan for all tax exemptions: Directed Executive Council to begin the research and planning to develop an implementation plan to assist both the Tsawwassen Government and Tsawwassen Members to mitigate the financial impacts to Members who do not pay tax, and to report back to the Legislature at the Fall 2017 session.
- Resolution to reinstate a Housing Committee: Expressed the will of the Legislature to see the reinstatement of the housing committee to continue to give recommendations to Executive Council on all housing matters; that terms of reference be established for the committee; and that in the future, Executive Council consult with the committee before deciding whether it should be continued or dissolved.

## Executive Council

The Executive Council is made up of the Chief and the four Members who received the most votes during the general election. During the 2016-2017 fiscal year, the Executive Council consisted of Chief Bryce Williams, Tanya Corbet, Nikki Jacobs, Laura Cassidy and Andrea Jacobs. The Executive Council has responsibility for regulations, many of Tsawwassen's policies, the overall financial management of the Tsawwassen Government, as well as a range of operational initiatives.

## REGULATIONS

Executive Council amended or enacted the following regulations: Ticket Regulation (enacted March 2016); Land Security Regulation (enacted March 2016); Zoning Regulation (amended March 2016, July 2016, and February 2017); Income and Social Assistance Regulation (amended May 2016); Post-Secondary Education Regulation (amended May 2016); Annual Utility Charge Regulation (2016) (enacted May 2016); Annual Rates Regulation (2016) (enacted May 2016); Offsite Levies Regulation (amended August 2017); Sign Regulation (amended August 2016); Community Vote Regulation (enacted December 2016); Social Housing Land Availability Regulation (amended January 2017).

## POLICIES

Executive Council amended or enacted the following policies: Post-Secondary Education Policy and Application (amended April 2016); Policy for Funding Mandatory School Supplies and Full Participation School Trips (the renamed Policy for Needs Based School Funding, amended in April 2016); Policy for Grad Funding (enacted May 2016); Policy for Home Insurance Assistance (enacted in May 2016 to replace the Insurance Subsidy Policy); Statement of Investment Policies for the Tsawwassen First Nation General Fund (enacted in July 2016 to replace the Statement of Investment Policies and Procedures); Street Naming Policy (enacted March 2017).

## FINANCE

The Executive Council is ultimately responsible for the financial management of the Tsawwassen Government. Executive Council reviewed and approved the financial statements over the course of the last fiscal year and approved of the audit, which forms part of this Annual Report.

## OPERATIONS

In addition to the formal responsibility for regulations, certain policies and TFN's finances, the Executive Council has the authority to enter into contracts and agreements, and is also responsible for ensuring the execution of certain activities. Highlights include:

- Overseeing activities related to the opening of Tsawwassen Mills in October 2016.
- Overseeing the development of a Facilities Plan to guide the design and construction of several major facilities over the next few years.
- Overseeing the *Membership Act* review process (consultation culminating in a community vote on February 27, 2017).
- Overseeing TFN's position in respect of the Roberts Bank Terminal 2 Project.
- A detailed description of Executive Council's activities can be found in the Council's Corner publication. Copies are available at the TFN Administration Office.

## Chief

As well as chairing meetings of Executive Council and participating on the Tsawwassen Legislature, the Chief provides ongoing strategic direction respecting day-to-day matters of Tsawwassen Government, and works closely with the Chief Administrative Officer to manage the affairs of TFN. In addition to those responsibilities, the Chief currently sits as a Board Member on the Naut'sa mawt Tribal Council. The Chief also occupies TFN's seat at the table of the Metro Vancouver Board of Directors, and a seat on Translink's Mayors' Council.

## Judicial Council

The Judicial Council is responsible for many matters under Tsawwassen Law. Its primary functions include hearing challenges to the validity of Tsawwassen Laws, resolving disputes between Members and elected officials, making recommendations to courts on sentencing of Members if needed, investigating financial irregularities, and other duties assigned to it. The Judicial Council is ready to conduct hearings and act on matters arising throughout its term. The council serves a very important function – adjudication and dispute resolution within Tsawwassen processes.

The Judicial Council appointed by Executive Council is comprised of the following people:

- Paul Fraser QC, Chair
- Anja Brown, Vice-Chair
- Bruce MacDougall, 3<sup>rd</sup> Legal Member
- Leif Nordahl, Accounting Member
- Christopher Ramsey, Tsawwassen Member

## Advisory Council

The Advisory Council is a body established under the Tsawwassen Constitution. It is a mechanism to ensure that proposed laws, regulations, and other actions are considered by Membership in an open forum prior to being passed or presented to the Executive Council for approval. The Advisory Council is open to all Members and meets every two weeks during the fall, winter, spring, and once a month during the summer.

From April 2016-September 2016, the Advisory Council elected in 2013 met 9 times. We thank Ruth Adams, Nikki Eely, Kathy Genge, Liana Williams, Mabel Williams, Merle Williams, and Victoria Williams for their time and commitment to Advisory Council's important work. In September 2016, at our Annual General Meeting, a new Advisory Council was elected following the general election in April 2016. The elected members currently serving a three-year term on Advisory Council are Ruth Adams, Kathy Genge, John Peter Morgan, Angeline Splockton, Dawn Williams, Liana Williams, and Merle Williams.

All meetings of the Advisory Council are open to the public, and approximately 10 Members attend meetings regularly, providing a valuable public service on behalf of the Membership. The Advisory Council met 23 times during the 2016-2017 fiscal year to discuss a wide range of topics and had the opportunity to provide direct input into all major policy and operational initiatives planned by Tsawwassen Government.

The Advisory Council undertook important work during this term. An important part of that work was examining and providing advice to Executive Council and the Legislature on a number of the laws, regulations, policies and other operational initiatives identified above.

## Other Committees and Authorities

Tsawwassen Laws, regulations, and policy establish a number of other bodies that are not formally established in the Tsawwassen Constitution. These include the following:

### **NATURAL RESOURCES ADVISORY COMMITTEE**

The Natural Resources Advisory Committee was established by the Executive Council in 2012. It replaces the Fisheries Committee, with a broader scope: to give advice on matters related to all natural resources. As part of its work, this Committee reviews catch and enforcement reports and consults on the Annual Fishing Plan and any Gathering Plans before their submission to Executive Council for approval.

This Committee has seven members. The terms of reference for this Committee requires specific representation from one male and one female fisherperson, one Elder with traditional gathering knowledge, one Elder experienced with fishing, one youth, one Tsawwassen Member from the community who is not a fisher, and one hunter. The committee members who served until September 26, 2016 were: Steven Stark (male fisher), Chrystal Wilson (female fisher), Kathy Genge (Elder with gathering knowledge), Shirley Larden (Elder experienced with fishing), Tyler Schadow (youth), Loretta Williams (Tsawwassen Member who is not a fisher), and Kyle Williams (hunter). Since September 27, 2016, the Natural Resources Committee has been comprised of the following: Steven Stark (male fisher), Ruby Baird (female fisher), Kathy Genge (Elder with gathering knowledge), Tyler Schadow (youth), Loretta Williams (Tsawwassen Member who is not a fisher), and Nathan Wilson (hunter).

#### **STANDING COMMITTEE ON LANGUAGE AND CULTURE**

Established by the Tsawwassen Legislature on the recommendation of the Chief, the SCLC is responsible for working with Tsawwassen Members to develop an awareness and understanding of culture and heritage, developing and recommending policies to protect and promote Tsawwassen culture, and other important duties.

This Committee is open to Members and often includes cultural advisors to support its work. The current members are Chief Bryce Williams, Laura Cassidy, Tony Jacobs, Darryl Splockton, Loretta Williams, and Shirley Larden. We thank them for their dedication to the important work of ensuring our language and culture are an essential and growing part of all activities in our community.

#### **ENROLMENT COMMITTEE**

Established under the Final Agreement and continuing under the *Membership Act*, the Enrolment Committee is responsible for applying the eligibility criteria, based on the *Membership Act*, for Membership in Tsawwassen First Nation. The Enrolment Committee continues to actively manage the growing and vibrant population of Tsawwassen First Nation. Committee Members are Chief Bryce Williams, Valerie Cross-Blackett, Melinda Cassidy, Janet Hearl, and Terri Splockton. The Enrolment Committee deferred the processing of applications from July 6, 2016 to the end of the 2016-2017 fiscal year while Executive Council undertook a review of the *Membership Act*.

#### **TRADITIONAL TERRITORY BOUNDARY COMMISSION**

Established under an Act of the same name, the Commission is responsible for advising and assisting in the management of overlap and related issues arising from the Final Agreement. Though many of the overlap issues have been resolved in relation to the Final Agreement, the Commission is an important resource on these critical and sensitive matters as we seek to continue to exercise our rights throughout our Traditional Territory.

#### **CONSULTATION COMMITTEE**

A group of Non-Members established by policy of the Executive Council, this committee is made up of leaseholders representing the major leasehold interests on Tsawwassen Lands. They are consulted on issues that significantly and directly impact their interests, including various regulatory structures and TFN's economic development initiatives.

#### **PROPERTY TAX AUTHORITY**

A body required in the *TFN Property Taxation Act*, the Property Tax Authority is made up of members of Executive Council and Non-Member ratepayers, and is responsible for approving the tax rates and expenditures in respect of residential property taxation for every tax year. It is also responsible for approving residential exemptions and grants.



# Service Plan Report

The Service Plan Report communicates the actions of each department in the Tsawwassen Government. It is comprised of individual departmental reports that compile data and information relating to the goals and activities set out in the 2016-2017 Service Plan. Managers report on the status of their Department's performance indicators, along with any relevant data or activities. This information is intended to provide Members with specific information respecting each department's progress towards the goals set out at the beginning of the fiscal year.

TFN's departments serve a variety of client bases. All departments are responsible for service delivery to Tsawwassen Members. The Lands Department and governance-related Departments are also concerned with the delivery of services to leaseholders living on Tsawwassen Lands. Some other Departments are responsible for the provision of social-type services to non-Tsawwassen Members, usually other Aboriginal people, as defined in TFN's Fiscal Financing Agreement.

## KEY TERMS

In order to provide comparability between the Service Plans and the Annual Reports, similar terms are used. The following terms and definitions were used in the 2016-2017 Service Plan, and are also used throughout this report:

- **Goals:** Identifies what TFN tried to achieve through its programs in 2016-2017. Goals identify the purpose and what the Tsawwassen Government is seeking to accomplish.
- **Performance Indicators:** Describes the status of TFN's work towards its Goals, including whether identified targets were met.
- **Activities:** Identifies how TFN worked to achieve its Goals given available time, money and people.

# Finance and Administration

In 2016-2017, the Finance and Administration Department contained the following Service Plan areas:

**Schedule 1 -  
Finance and Administration**

- Finance and Administration
- Information Technology
- Human Resources
- Executive Governance

**Schedule 2 -  
Member Financial Benefits**

- TFN Member Financial Benefits
- TFN Distributions

# Annual Report 2016/2017

## SCHED. 1 – FINANCE AND ADMINISTRATION

### Finance

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Manage TFN finances in accordance with the legal standards and obligations set out in Tsawwassen law.</b>	1.1. Meet <i>Financial Administration Act</i> reporting requirements.	Achieved	n/a
	1.2. Complete external financial audit by July 31, 2017.	Achieved	Independent Auditor's Report received by TFN on July 26, 2017.
	1.3. Complete additional audits, as required by external government agencies.	Achieved	n/a
	1.4. Complete internal audit and resolve any deficiencies.	In Progress	n/a
<b>2. Provide timely and accurate processing of all financial transactions.</b>	2.1. Complete four financial distributions to TFN Members accurately and on time.	Achieved	4 distributions completed accurately and on time.
<b>3. Provide financial management of TFN's capital assets.</b>	3.1. Implement tangible capital asset software, populate data, apply annual depreciation costs, and create fixed asset continuity schedules.	Achieved	n/a

<b>4. Ensure appropriate insurance coverage.</b>	4.1. Contract a professional assessment firm to complete an independent valuation of TFN-owned buildings.	Achieved	n/a
<b>5. Develop 10-year financial plan.</b>	5.1. Present TFN's consolidated 10-year financial plan to Executive Council for review before March 31, 2017.	Achieved	n/a

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Activities:

- Completed the annual audit, monthly reporting to Finance and Audit Committee (FAC) and management in compliance with the *Financial Administration Act*, and quarterly Member distributions, including processing and management of records.

SCHED. 1 – FINANCE AND ADMINISTRATION

Administration

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. As the first point of contact, deliver professional, courteous and prompt service to all TFN clients and Members.</b>	1.1. Achieve effective and efficient provision of support services, equipment and supplies.	Achieved	n/a

Activities:

- Successfully collected 2016 property tax and utility payments, and receipted payment by mail and in person at the front reception.
- Met standards for keeping reception, boardroom and kitchen areas neat and tidy.



**SCHED. 1 – FINANCE AND ADMINISTRATION – INFORMATION TECHNOLOGY**

**Staff Support**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide uninterrupted operation of IT equipment and services such as servers, email, and computers, within budget.</b>	1.1. Less than three days of server interruptions annually.	Achieved	Less than 1 day of server interruptions during regular work days.
	1.2. No longer than two hours of continuous down-time for ingoing and outgoing email.	Incomplete	1 day of e-mail interruptions which lasted longer than 2 hours.
	1.3. Coordinate with Lands Department to set up a new server room to ensure conditions for optimal server performance.	In Progress	n/a
<b>2. Ensure supply of up to date hardware to facilitate employee productivity.</b>	2.1. Complete review of inventory and assessment to inform replacement of out of date equipment.	Achieved	n/a

Activities:

- Supported Corporate Policy and Government Services staff with the Request for Proposal (RFP) process for an Electronic Document and Records Management System (EDRMS).
- Conducted a pilot project to test Sharepoint software during the budget development process.
- Improved network services in the Recreation Centre by acquiring a projector and screen, and by improving wifi access.
- Installed fiber optic cable in the TFN Administration building.
- Purchased .ca domain as backup e-mail account to remedy any future occurrences of e-mail interruptions.

SCHED. 1 – FINANCE AND ADMINISTRATION – INFORMATION TECHNOLOGY

Printing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Facilitate efficient handling of documents in both printed and electronic formats.</b>	1.1. Increased use of networked printers throughout organization.	Achieved	12 networked printers are in use throughout the Tsawwassen Government.
	1.2. Increased use of Xerox copier's scan and PDF search function.	Achieved	n/a

SCHED. 1 – FINANCE AND ADMINISTRATION – HUMAN RESOURCES

Recruitment and Staffing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure strategies and procedures are aligned with TFN's <i>Government Employees Act</i>, policies and best practices.</b>	1.1. Achieve compliance with TFN's <i>Government Employees Act</i> , policies and best practices.	Achieved	n/a
<b>2. Maintain and/or increase Member staff complement of 50%.</b>	2.1. More than 50% of staff are Members or Member spouses.	Achieved	n/a
<b>3. Conduct Affirmation Ceremonies for new hires at Legislative Assembly sessions.</b>	3.1. Complete Affirmation ceremonies for new hires.	Achieved	n/a

Activities:

- Hired a new Manager of Human Resources, David Desormeaux.
- Hired an interim Chief Administrative Officer, Tom Fletcher.
- Created 14 new positions and hired 16 new staff.

SCHED. 1 – FINANCE AND ADMINISTRATION – HUMAN RESOURCES

Learning and Development

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Help TFN management create and implement a mentorship program for staff.</b>	1.1. Implement mentorship program.	In Progress	n/a
<b>2. Assist TFN management with succession planning.</b>	2.1. Identify succession plan(s) for key positions.	In Progress	n/a

SCHED. 1 – FINANCE AND ADMINISTRATION – HUMAN RESOURCES

Recognition and Retention

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Acknowledge, recognize and reward staff for their dedicated service to TFN.</b>	1.1. Low turnover of staff.	Achieved	Staff turnover rate was 22.6%.
<b>2. Increase talent retention.</b>	2.1. Longer periods of service relative to comparable organizations.	In Progress	n/a

Activities:

- Hosted regular monthly birthday celebrations for staff.
- Organized TFN's annual staff Christmas Party and Halloween luncheon.



SCHED. 1 – FINANCE AND ADMINISTRATION – HUMAN RESOURCES

Occupational Health and Safety

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Implement new occupational health and safety committee.</b>	1.1. Occupational health and safety committee is up and running with regular monthly meetings.	In Progress	n/a
<b>2. Provide a central forum for planning, developing, implementing and maintaining procedures and conditions for a safe and healthy work environment at TFN.</b>	2.1. Staff are aware of committee members and receive minutes of meetings.	In Progress	n/a

SCHED. 1 – FINANCE AND ADMINISTRATION – EXECUTIVE GOVERNANCE

Office of the Chief Administrative Officer

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Enable the delivery of Executive Council's vision and direction by ensuring good management and administration of Tsawwassen Government's operating and capital programs.</b>	1.1. Successful completion of major Service Plan targets.	Achieved	89% of 2016-2017 Service Plan targets achieved or in progress.
<b>2. Maintain staff alignment with organization goals and objectives.</b>	2.1. Hold quarterly all-staff meetings.	Incomplete	3 all-staff meetings held.

Activities:

- Executive Council meetings were held as scheduled, with extensive reports and briefings provided on various items.
- Continued to improve communication flows to ensure staff receive appropriate direction from Executive Council.
- Provided sound strategic advice to Executive Council on a wide range of issues.
- Coordinated efficient processing of development permit applications for Executive Council review and approval.

SCHED. 1 – FINANCE AND ADMINISTRATION – EXECUTIVE GOVERNANCE

External Communications

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure TFN's goals and actions are effectively communicated to internal and external audiences.</b>	1.1. Achieve 24-hour response target to critical media issues that involve TFN.	Achieved	n/a
<b>2. Ensure appropriate response to media issues as they arise.</b>	2.1. n/a	Achieved	n/a

Activities:

- Tracked coverage of TFN in the media through contract with external media monitoring company.
- Worked with media consultant to respond to media inquiries and prepare and publish news releases on a range of issues.
- Developed a range of information and public relations materials to support TFN strategic communications goals.

SCHED. 1 – FINANCE AND ADMINISTRATION – EXECUTIVE GOVERNANCE

Chief and Executive Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Enable the Chief and Executive Council to effectively carry out their functions as TFN's representatives and decision-makers.</b>	n/a	n/a	n/a

Activities:

- Met budget for Executive Council remuneration and expenses.
- Continued to facilitate TFN financial support for a variety of First Nations events and local charitable causes.
- Supported Chief and Executive Councillors in attending and representing TFN at local meetings and conferences, including Metro Vancouver committee meetings.

SCHED. 1 – FINANCE AND ADMINISTRATION – EXECUTIVE GOVERNANCE

Development Due Diligence and Risk Management

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure leases and other commercial arrangements are in compliance with TFN regulations and do not expose TFN to unforeseen risks.</b>	1.1. Successful approval of 20 acres of new leased Industrial land by March 31, 2017.	Incomplete	0 acres of new leased industrial land closings during the 2016-2017 fiscal year.
<b>2. Ensure leases and other commercial arrangements involving TFN are completed in a timely manner.</b>	2.1. Great-West Life closing on lease by September 30, 2016.	Incomplete	Great-West Life lease closed April 5, 2017.

SCHED. 1 – FINANCE AND ADMINISTRATION – EXECUTIVE GOVERNANCE

Judicial Council and TFN Prosecutor

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Protect the independence and responsiveness of the TFN Judicial Council and TFN Prosecutor.</b>	n/a	n/a	Judicial Council conducted 1 hearing in February 2017.

## SCHED. 2 – MEMBER FINANCIAL BENEFITS

## TFN Member Financial Benefits

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide house insurance for eligible Members, funeral benefits, and the Elders' cultural benefit</b>	n/a	Achieved	n/a

## SCHED. 2 – MEMBER FINANCIAL BENEFITS

## TFN Distributions

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Make quarterly distribution payments to Members</b>	n/a	Achieved	4 distributions completed accurately and on time.





# Policy and Government Services

In 2016-2017, the Policy and Government Services Department contained the following service plan areas:

#### **Government Services**

- Policy and Intergovernmental Affairs (PIGA)
- Government Services

#### **Member Government Services**

- Member Government Services
- Territory Management

In December 2016, the Policy and Government Services Department was reorganized into two groups: Corporate Policy and Government Services, and Strategic Policy and Intergovernmental Affairs. A new Communications Coordinator position was added to the Strategic Policy and Intergovernmental Affairs team.

# Annual Report 2016/2017

SCHED. 3 – GOVERNMENT SERVICES – POLICY AND INTERGOVERNMENTAL AFFAIRS

Policy Support and Due Diligence

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that decision-makers have access to quality information before strategic policy decisions or business investments are made.</b>	1.1. Relevant briefing material is provided to decision-makers within identified timelines.	Achieved	n/a
<b>2. Successfully manage reporting requirements for TFN's corporate entities and societies.</b>	2.1. All TFN corporate entities remain in good standing.	Achieved	n/a

Activities:

- Provided support for the development of the following policies: Post-Secondary Education Policy and Application (amended April 2016); Policy for Funding Mandatory School Supplies and Full Participation School Trips (the renamed Policy for Needs Based School Funding, amended in April 2016); Policy for Grad Funding (enacted May 2016); Policy for Home Insurance Assistance (enacted in May 2016 to replace the Insurance Subsidy Policy); Statement of Investment Policies for the Tsawwassen First Nation General Fund (enacted in July 2016 to replace the Statement of Investment Policies and Procedures); Street Naming Policy (enacted March 2017).
- Provided regular updates to Executive Council on ongoing policy development.

SCHED. 3 – GOVERNMENT SERVICES – POLICY AND INTERGOVERNMENTAL AFFAIRS

Intergovernmental Affairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Advance TFN initiatives at the local, regional, provincial and federal levels.</b>	1.1. Renegotiate the Fiscal Financing Agreement.	In Progress	n/a
	1.2. Enter into an Inter-Municipal Business Licensing Agreement	In Progress	n/a
	1.3. Negotiate sales tax sharing agreements.	In Progress	n/a
<b>2. Provide First Nations visitors with high-quality information sessions regarding the Treaty and self-governance.</b>	2.1. Develop form to gather feedback and establish baseline indicator of visitor satisfaction with information sessions.	No Update	n/a
<b>3. Ensure that the implementation of the Final Agreement is reflective of its spirit and intent through work with the Implementation Committee.</b>	3.1. Publish the Treaty Implementation Annual Report.	In Progress	n/a

Activities:

- Reached agreement with Canada to extend the current Fiscal Financing Agreement for two years, and with Canada and B.C. to combine the Treaty Implementation Annual Report with TFN's Annual Report.
- Staff accompanied the Chief to Ottawa in May 2016 to advance TFN priorities with senior federal officials.
- Undertook ongoing engagement with the Land Claims Agreement Coalition and its members, particularly in the Collaborative Fiscal Policy Development process with Canada.

SCHED. 3 – GOVERNMENT SERVICES – POLICY AND INTERGOVERNMENTAL AFFAIRS

Legislative, Legal and Regulatory Affairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Efficient development of legislative and regulatory options that are effective at addressing government needs and priorities.</b>	1.1. No laws overturned by the Judicial Council.	Achieved	n/a

Activities:

- Created and staffed General Counsel position.
- *Trusts Act*: Provided support for the development of a law to regulate the governance of the Tsawwassen First Nation Trust Society and to commit TFN to putting lease and business revenues into a Legal Trust for the long-term benefit of TFN Members.
- *Goods and Services Tax Act*: Provided support for the development of law through which TFN receives a portion of federal sales tax revenue generated on Tsawwassen Lands. Staff continue to advocate for enhanced access to tax revenue for TFN.
- Provided support for the development of the following regulations: Ticket Regulation (amended April 2016); Land Security Regulation (amended April 2016); Zoning Regulation (amendments in April 2016, July 2016, and March 2017); Income and Social Assistance Regulation (amended May 2016); Post-Secondary Education Regulation (amended May 2016); Annual Utility Charge Regulation (2016) (enacted May 2016); Annual Rates Regulation (2016) (enacted May 2016); Offsite Levies Regulation (amended August 2017); Sign Regulation (amended August 2016); Community Vote Regulation (enacted December 2016); Social Housing Land Availability Regulation (amended January 2017).

SCHED. 3 – GOVERNMENT SERVICES – POLICY AND INTERGOVERNMENTAL AFFAIRS

Consultation

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Operate policy consultation mechanisms and resolve constituent issues as they arise.</b>	1.1. Host a minimum of 15 Advisory Council meetings per year.	Achieved	23 Advisory Council meetings were held with an average attendance of 10 Members per meeting.
	1.2. An average of 12 Members in attendance at Advisory Council meetings.	In Progress	12+ Members were in attendance at 44% of meetings.
<b>2. Ensure TFN meets its obligations to consult with Members and leaseholders on policy and regulatory matters.</b>	2.1. Implement new leaseholder consultation framework.	In Progress	Hosted a leaseholder consultation committee open house on December 5, 2016.

Activities:

- Supported Advisory Council in reviewing and providing input into annual budget and numerous policies.
- Internal work has been completed on a new leaseholder consultation committee framework, including an extensive review of leaseholder consultation models. The project is on target to meet the 2019 implementation deadline.

## SCHED. 3 – GOVERNMENT SERVICES – POLICY AND INTERGOVERNMENTAL AFFAIRS

## Grant Writing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Increase TFN revenues by assisting Departments in identifying and securing grants.</b>	1.1. Secure at least one infrastructure grant and two operating grants.	No Update	n/a

SCHED. 3 – GOVERNMENT SERVICES

Legislature

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide well-organized, accurate and cost-effective administrative, technical and clerical support to the Legislature and core Government Services.</b>	1.1. Plan, manage and deliver at least two legislative sessions per year.	Achieved	The Tsawwassen Legislature convened in Fall 2016 (November 15-29, 2016) and Spring 2017 (February 7-March 7, 2017).
	1.2. Publish meeting minutes within timelines set by policy.	In Progress	n/a

Activities:

- The Tsawwassen Legislature convened in Fall 2016 (November 15-29, 2016) and Spring 2017 (February 7-March 7, 2017).
- Fall 2016 minutes have been published; Spring 2017 meeting minutes have been produced and are on Legislature drive.



## SCHED. 3 – GOVERNMENT SERVICES

### Records Management

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that all TFN records are managed in accordance with Tsawwassen law and support TFN's obligations under TFN's <i>Freedom of Information and Protection of Privacy Act (FIPPA)</i>.</b>	1.1. Manage access to information requests in compliance with TFN law.	Achieved	Received and fulfilled 2 Access to Information Requests.
	1.2. Procure and initiate development of electronic data and record management system.	Achieved	RFP process completed; procurement and implementation deferred to 2017-2018 fiscal year.
	1.3. Update law registry and website within two weeks of new legislation, regulation or amendment.	In Progress	Law registry updated within 2 weeks; website updated within 4 weeks.

#### Activities:

- Received 2 Access to Information Requests, and fulfilled both within the timeframe set out in FIPPA.
- Request for Proposal (RFP) process completed for new electronic data and record management system; procurement and implementation deferred to 2017-2018 fiscal year.
- Worked effectively with other departments to support timely development and submission of orders.
- Continued working with other departments to update Tsawwassen Records and Information Management System (TRIMS) classifications.
- Provided ongoing administrative support to departments in fulfilling Access to Information requests.
- Maintained the Law Registry in accordance with TFN legislation.

SCHED. 3 – GOVERNMENT SERVICES

Community Events

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide forums that support and promote TFN culture and build community unity throughout the Member and non-Member community.</b>	1.1. Host National Aboriginal Day celebration.	Achieved	Successfully hosted National Aboriginal Day celebrations on June 21, 2016.

Activities:

- Successfully hosted National Aboriginal Day celebrations on June 21, 2016, with strong turnout from Tsawwassen Members and the local community. Activities included a beading workshop, drumming, TFN vendors, street hockey, and a BBQ lunch with Delta Police.

**SCHED. 3 – GOVERNMENT SERVICES**

Service Planning and Reporting

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Deliver informative reports to Membership and other stakeholders of planned and executed operations.</b>	1.1. Publish Service Plan within 90 days of the start of the fiscal year.	Incomplete	2017-2018 Service Plan published and distributed in August 2017.
	1.2. Publish Annual Report within three weeks following the conclusion and approval of the audit.	Incomplete	Audit concluded on July 26, 2017. 2016-2017 Annual Report to be published for September 29, 2017.

SCHED. 4 – MEMBER GOVERNMENT SERVICES

Member and First Nations Communications

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Develop and deliver information and messaging that reaches Members and a wider community audience using diverse media and delivery tools.</b>	1.1. Compile and distribute weekly newsletter to TFN Members in hard or electronic copy.	Achieved	43 editions of the Community Notice published and distributed.
	1.2. Update website with events and announcements on at least a weekly basis.	In Progress	n/a

Activities:

- Created and staffed a Communications Coordinator position.
- Redesigned TFN Community Notice, and took steps to address distribution issues.
- Provided information to Members through website and social media, including Facebook and Twitter.

SCHED. 4 – MEMBER GOVERNMENT SERVICES

Member Community Events

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Deliver high-quality events, whether celebratory or consultative in nature, which promote community unity and culture.</b>	1.1. Successfully host all planned events within the allotted budget.	Achieved	n/a

Activities:

- Hosted well-attended and well-received events for Members, including Treaty Day, Annual General Meeting, Members' Gathering, and the Christmas Dinner.

SCHED. 4 – MEMBER GOVERNMENT SERVICES

Member Records

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that enrolment services are well managed and are accessible to eligible Tsawwassen Members and individuals, in accordance with Tsawwassen Law.</b>	1.1. Enrolment Reports issued as scheduled to Executive Council and the Community.	Achieved	Enrolment Reports published quarterly.
	1.2. Enrolment deadlines, as set out in the <i>Membership Act</i> , are met.	Achieved	n/a

Activities:

- Continued to maintain Membership data in accordance with Tsawwassen Law.
- Provided ongoing Indian Registry services to Members by issuing status cards, providing assistance in registering for status and updating Indigenous and Northern Affairs Canada (INAC) as required.
- As of June 2016, suspended Enrolment Committee meetings during *Membership Act* review.

#### SCHED. 4 – MEMBER GOVERNMENT SERVICES – TERRITORY MANAGEMENT

##### Referrals

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that TFN's Treaty Rights are protected where there is the potential for them to be impacted by development within the Traditional Territory.</b>	1.1. Full and timely participation in major referral files.	Achieved	n/a

##### Activities:

- Presented TFN interests to federal and provincial decision-makers, ensuring that TFN views are considered in the Environmental Assessment of all major projects currently under review within TFN's Traditional Territory.
- Engaged with Members on several large-scale developments, including (but not limited to) the Trans Mountain Pipeline Expansion, Roberts Bank Terminal 2 Project, George Massey Tunnel Replacement Project, Pattullo Bridge Rehabilitation, Vancouver Airport Fuel Facilities Corporation Fuel Delivery Project.
- Responded to referrals from British Columbia in respect of approvals under the Oil and Gas Commission, *Land Act* and *Water Act* dispositions and archaeological permits issued under the *Heritage Conservation Act*.
- Began participation in multi-year federal review of environmental and regulatory processes.



SCHED. 4 – MEMBER GOVERNMENT SERVICES – TERRITORY MANAGEMENT

Shared Territories

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that TFN's overlaps with other First Nations are managed in an effective manner, and that opportunities for exercising harvesting rights throughout the Traditional Territory are managed in a manner consistent with established protocols.</b>	n/a	Achieved	n/a

Activities:

- The Traditional Territory Boundary Commission met twice in 2016-2017.
- Developed a new Terms of Reference for the Traditional Territory Boundary Commission.

SCHED. 4 – MEMBER GOVERNMENT SERVICES – TERRITORY MANAGEMENT

Specific Claims

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Promotion and protection of specific claims, with the goal of successful resolution of outstanding claims, recognizing that the claims process is managed by the Government of Canada.</b>	1.1. File one additional specific claim to the claims process.	n/a	n/a

Activities:

- Transferred responsibility of specific claims to General Counsel's portfolio.

**SCHED. 4 – MEMBER GOVERNMENT SERVICES – TERRITORY MANAGEMENT**

**Invasive Plant and Species Control**


GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that invasive plants do not provide a health risk to Members or compete adversely with native and medicinal plants.</b>	1.1. Successful reduction of invasive species that may impact native plants.	In Progress	n/a
<b>2. Ensure that mosquito control is in place to reduce potential public health risks and improve quality of life.</b>	2.1. Successful resolution of any complaints about mosquitos received from residents.	In Progress	Addressed 2 complaints received to date.

Activities:

- Complete eradication of invasive species is not predicted as the vectors that deposit invasive species (e.g. motor vehicles, train and ship traffic, bird droppings) are continuous. In 2016-2017, to date 3 sites have been treated and monitored on a weekly schedule. No complaints about invasive species were received at TFN.
- The focus for the invasive plants program remained on controlling species that cause harm to humans (such as Giant Hogweed), infrastructure (such as Knotweeds) and Lomatium (tea plant) and other native species of special concern (such as Scotch Broom).
- Mosquito control programming was consolidated into a single contract, a provincially registered pest management program was designed, public consultations completed, and the PMP enacted.
- Mosquito control and Invasive Species control provide contract and employment opportunities for Members on Tsawwassen Lands.







# Education and Skills Development

In 2016-2017, the Education and Skills Development Department delivered Member Education, Training and Culture activities under the following service plan areas:

- Education K-12
- Post-Secondary Education
- Early Childhood Development Centre (Daycare)
- Youth Services
- Aboriginal Family Resources On-the-Go (AFROG)
- Cultural/Language Program
- Employment Counsellor

# Annual Report 2016/2017

**SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE****Education K-12**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1. Create a positive, inclusive learning environment for TFN Member students.	1.1 Establish baseline of student needs and performance by working with Delta School District to develop Aboriginal Student Data Profiles.	In Progress	<p>Coordinated 8 Parents' Meetings during the 2016-2017 school year.</p> <p>Provided tuition for 40.75 (.75 indicates part-time) students in the Delta School District.</p> <p>Created an Action Plan with Delta School District to identify outcomes and strategies.</p>

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
2. Support TFN Member students in meeting the expected school outcomes and reaching their full potential.	2.1 10% reduction in students required to attend after-school support program.	In Progress	<p>Provided instructional support funding for 103 students.</p> <p>Processed and provided Youth Grants to 42 students.</p> <p>Organized and held a graduation ceremony for 24 students (5 pre-school, 4 Grade 7, 8 Grade 12, and 7 Post-Secondary) in June 2016.</p>

SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

Post-Secondary Education

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<p><b>1. Encourage and engage TFN Member high school graduates to continue on to post-secondary education (PSE).</b></p>	<p>1.1. 10% increase in the number of PSE applications by TFN Member high school graduates.</p>	<p>No Update</p>	<p>Organized 1 mail out of PSE funding applications to Members.</p> <p>Processed and approved funding for 9 full-time students and 3 part-time students.</p>



SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

Early Childhood Development Centre (Daycare)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide safe, quality child care that meets all regulatory requirements</b>	1.1. All staff meet licensing requirements.	Achieved	n/a
	1.2. Receive a “Low Inspection Priority” rating on the annual Fraser Health Child Care Facilities Inspection Report.	Achieved	n/a
<b>2. Provide pre-kindergarten readiness skills to prepare children for kindergarten and beyond.</b>	2.1. Increase time spent on oral language development in all Early Childhood Education programs.	In Progress	An ongoing activity is to encourage children to use their words to increase their descriptive skills.

Activities:

- Highlights included Mike’s Critters, visits to the berry patch and pumpkin patch, and 3 weeks of observing duckling growth.

## SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

### Youth Services

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Encourage healthy eating habits and physical activity among TFN Member children and youth.</b>	1.1. Average of 25 children and youth participating in the Healthy Habits Program and extracurricular activities.	Achieved	n/a
<b>2. Encourage youth connection to the community through child and youth oriented events.</b>	2.1. Successfully host the Halloween, Easter and Summer Dayz events.	Achieved	Hosted 24 field trips. 43 youth attended Zajac Ranch summer camp in summer 2016.
<b>3. Position the TFN Teen Centre as an appealing after school destination for TFN youth.</b>	3.1. 75% attendance rate at TFN Teen Centre by TFN youth.	Achieved*	*Achieved for TFN youth on-lands between September-November 2016.

#### Activities:

- Highlights included Yo Bro/Yo Girl, Odd Squad, dance classes, gymnastics, visits to the gym and local pools, community events at the TFN field (baseball, soccer), book club, cooking and baking classes, and snowboarding.

SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

Aboriginal Family Resources On-the-Go (AFROG)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Continue to market the AFROG program as a benefit to all Aboriginal families who are looking for culture and resources for their daily living.</b>	1.1. Facilitate participation by the AFROG bus at a minimum of five marketing opportunities, such as the May Day parade, family resource events and the Sun Festival.	Achieved	n/a
<b>2. Facilitate early childhood learning activities with parents and children that include Aboriginal language and culture.</b>	2.1. Increase in the number of TFN families participating in the AFROG program.	Incomplete	n/a

Activities:

- Continued to use the TFN cultural calendar as a guide to bring awareness and facilitate learning for families. Used age-appropriate games, stories, toys, arts and crafts to teach parents and children about Aboriginal language and culture.

SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

Language and Culture Programs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Deliver language and culture workshops and classes in all ECE, youth centre and education programs to TFN members.</b>	1.1. Deliver weekly language classes with a minimum of 10 people.	Achieved	Weekly language classes delivered, with an average attendance of 4-6 people.
	1.2. 10 people learn how to introduce themselves in həŋqəmiŋəŋ.	Achieved	6 participants in class and 8 pre-school students are able to introduce themselves in həŋqəmiŋəŋ.
	1.3. 10 people learn how to pronounce ancestral names in həŋqəmiŋəŋ.	In Progress	
<b>2. Increase awareness and participation in language and culture in the community.</b>	2.1. Identify TFN Member language and culture interests through development and delivery of survey.	In Progress	17 Members accessed Cultural Grants.
<b>3. Document language recordings to preserve languages.</b>	3.1. Edit 500 audio recordings of elder speaking həŋqəmiŋəŋ.	In Progress	32 letter-of-the-day recordings have been produced.  200 recordings have been recorded and edited.
<b>4. Facilitate renewed emphasis on Our Living Traditions Strategy.</b>	4.1. Review progress on Work Plan to identify if new action items are needed to ensure implementation of the Strategy.	In Progress	n/a

SCHED. 5 – MEMBER EDUCATION, TRAINING AND CULTURE

Employment and Skills Development

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Increase the employability of interested TFN Members.</b>	1.1. Increase the number of interested TFN Members who are connected with employment.	Achieved	19 participants connected with employment.
	1.2. Increase in the number of interested TFN Members who are connected with career-advancing training.	Achieved	51 participants connected with training; 8 participants returned to school.
<b>2. Introduce TFN youth to employment experience and on-the-job training.</b>	2.1. Hire at least 6 TFN youth for summer employment program.	Achieved	16 youth participated in the TFN/Matcon 2016 summer work experience program; 3 youth were employed at TFN.
<b>3. Advertise employment opportunities related to partnerships, joint ventures, and other employment opportunities.</b>	3.1. Develop communications tool by end of 2016/17 to advertise relevant employment opportunities.	Achieved	n/a









# Health and Social Services

In 2016-2017, the Health and Social Services Department delivered Health and Social Development activities under the following service plan areas:

- Primary Care
- Continuing Care
- Health Promotion
- Community Action Initiative
- Social Assistance
- Family Supports
- Social Supports
- Social Housing

# Annual Report 2016/2017

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – PRIMARY CARE

Nursing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure that all Members have quick access to a health care provider that will enhance their quality of life and overall health.</b>	1.1. Establish baseline of how many Members are connected to a primary care physician.	Achieved	139 Members connected to a primary care physician.
	1.2. Establish baseline of how many Members are accessing Nurse Practitioner on a regular basis.	In Progress	n/a

Activities:

- Engaged actively with Fraser Health to bring a Nurse Practitioner clinic to Tsawwassen Lands. The Nurse Practitioner has been identified by Fraser Health, and the program will launch in the 2017-2018 fiscal year.



SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – PRIMARY CARE

Mental Wellness

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide high quality counselling, treatment and after care services that assist Members and their families in achieving their mental wellness goals.</b>	.1. Establish baseline of client satisfaction with program.	Achieved	n/a

Activities:

- Moved towards a mental wellness delivery model with multiple counselors with a variety of specialities, with the option to access services during evening hours, to respond to level of client satisfaction with mental health services.
- Worked towards building more effective services with Delta Mental Health and towards bringing mental health services directly on-Lands.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – PRIMARY CARE

Disease Prevention

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide Members with information on chronic diseases that will enhance their quality of life and reduce their risk of disease and infection.</b>	1.1. Identify and collect baseline information on concept of wellness from a TFN perspective.	Achieved	n/a
<b>2. Provide specialized clinics on Tsawwassen Lands to Members.</b>	2.1. Deliver three health clinics on topics related to chronic disease education and management.	Achieved	n/a

Activities:

- Data indicated that most chronic health diseases (such as heart diseases and diabetes) are managed but indicators are in excess of (although not significantly above) recommended Health Canada ranges.
- Health clinics were held on hearing, mammography, and diabetes.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – CONTINUING CARE

Home and Community Care

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide Members with continuing care services that support independent living and enhance quality of life.</b>	1.1. Identify and collect baseline information on concept of wellness from a TFN perspective.	Achieved	Conducted interviews with Elders on concept of wellness, which included health, time with members and family, community activities, combating isolation.

Activities:

- Conducted 2144 home visits, and attempted 205 home visits where the client was not home.

**SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – CONTINUING CARE**

**Child and Youth Development**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Conduct early assessments and provide ongoing supports to help achieve identified developmental outcomes.</b>	1.1. Identify and establish baseline indicator of children who require assessment.	Achieved	n/a

Activities:

- Reviewed Delta School District (DSD) assessments (conducted every three years by DSD) with parents who opted in to process.
- Collaborated with the Centre for Child Development on supplementing DSD assessments and by supporting parents in implementing action to improve outcomes.
- Educational assessments will be conducted by TFN starting in the 2017-2018 fiscal year.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – CONTINUING CARE

Supportive Youth Program

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Increase protective factors for vulnerable TFN youth through access to effective support services<sup>1</sup>.</b>	1.1. Pre- and post-assessment surveys show that TFN youth strengths are identified and enhanced, and that TFN youth are more resilient and well-supported.	No Update	Surveys were developed but implementation was not effective. Intake surveys have been developed and completed.

Activities:

- The exact number has been withheld for confidentiality, but a significant number of youth-at-risk have engaged with one-and-one support with TFN's Youth Outreach Worker.

<sup>1</sup>Protective factors are positive influences that can improve the lives of individuals or the safety of a community. These may decrease the likelihood that individuals engage in crime or become victims. Building on existing protective factors makes individuals and communities stronger and better able to counteract risk factors. Source: Public Safety Canada <https://tinyurl.com/ya2k64ne>

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – HEALTH PROMOTION

Education

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Develop and deliver workshops, or partner with others, to educate members on various topics, including substance use, sexual health, parenting teens.</b>	1.1. Workshops are developed, delivered and evaluated.	Achieved	Workshops were delivered by an external provider, and no evaluation was conducted.

Activities:

- Workshops were conducted in the following areas: Sexual Education (one workshop for youth, one workshop for teens), Sexting/Texting, Substance use (youth targeted), Yo Bro presentation on gangs.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – HEALTH PROMOTION

Health Fairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide opportunities for community members to connect with health providers to learn about services available off Tsawwassen Lands.</b>	1.1. Deliver two health fairs.	Achieved	n/a

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – HEALTH PROMOTION

Nutrition

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Elders and TFN Members with chronic health conditions learn to better incorporate healthy behaviours into their lifestyle.</b>	1.1. Establish baseline of attendance at activities.	In Progress	n/a



SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – HEALTH PROMOTION

Sports and Recreation

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide regular exercise and physical activity programs that are well-attended by TFN Members.</b>	1.1. Establish baseline indicators of TFN Member physical activity and attendance at program activities.	In Progress	Average attendance at yoga program was 5 Members per class.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – COMMUNITY ACTION INITIATIVE

Community Engagement

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Host workshops to increase awareness and prepare families to address the unhealed trauma stemming from the intergenerational effects of Residential Schools.</b>	1.1. Workshops are developed, delivered and evaluated.	In Progress	Workshops were developed in 2016-2017 and delivered in 2017-2018.
<b>2. Provide counselling to individuals and families needing support from the effects of intergenerational trauma as a result of Residential Schools.</b>	2.1. Begin counselling process to support issues associated with the effects of intergenerational trauma.	Achieved	n/a

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – SOCIAL ASSISTANCE

Income Assistance

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<p><b>1. Provide an effective social safety net for eligible individuals, including those who are long-term unemployed or who face multiple barriers to employment.</b></p>	<p>1.1. Services are delivered on time to clients.</p>	<p>Achieved</p>	<p>The number of social assistance clients has been withheld for confidentiality.</p> <p>Average time to deliver services: 2 hours per client.</p> <p>Average time to process social assistance: 2 hours per client.</p>

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – FAMILY SUPPORTS

Family Empowerment

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Help keep TFN families together and assist in family reunification using a strengths-based approach.</b>	1.1. Develop and maintain client files that include case plans and written progress reports.	Achieved	n/a

Activities:

- Provided one-on-one and family support services to clients.
- Provided additional support through family meetings, supportive supervision, Sweat Lodges, and medical transportation.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – FAMILY SUPPORTS

Parent Support Program

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Encourage parents to use traditional knowledge and cultural practices in their daily routines.</b>	1.1. Establish baseline of attendance at workshops.	Achieved	Number has been withheld for confidentiality.
<b>2. Build parents' natural support networks and peer relationships.</b>	2.1. Workshops are developed, delivered and evaluated.	Achieved	Clients are referred out to workshops.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – FAMILY SUPPORTS

Elders

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Help facilitate cultural renewal by supporting Elders in safeguarding Tsawwassen language, culture and tradition through active community engagement.</b>	1.1. Elders feel more connected to younger TFN Members and to Elders from other communities.	Achieved	n/a
	1.2. Elders are consulted during development and planning of cultural events and activities.	Achieved	n/a

Activities:

- Coordinated intergenerational lunches with Elders and youth, and Elders and daycare participants.
- Coordinated Elders lunches with Elders from Katzie and Squamish.
- Coordinated at least 2 outings for Elders each month.
- Consulted one-on-one with Elders on programming.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – FAMILY SUPPORTS

Transitions

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Connect TFN Members with tradition by bringing back ceremonies that focus on life transition ceremonies for all ages.</b>	1.1. Transition times in Members' lives are celebrated and honoured.	Achieved	n/a

*\*This programming area was moved to the Education and Skills Development department.*

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – FAMILY SUPPORTS

Family Empowerment

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. TFN Members have access to the information and support they need to achieve effective engagement with the justice system.</b>	1.1. TFN Members have fewer negative interactions with the justice system.	Achieved	Number withheld for confidentiality.

Activities:

- Supported Members in accessing and completing diversion programs, resulting in fewer prosecutions in the court system.



SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – SOCIAL SUPPORTS

Supportive Housing Program

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide effective, personalized services that reduce recidivism and help clients achieve long-term self-sufficiency.</b>	1.1. Establish baseline service delivery indicators, including whether services are delivered on-time and as designed.	No Update	n/a

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT – SOCIAL SUPPORTS

Outreach

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Reduce barriers to justice service access for TFN Members.</b>	1.1. Establish baseline indicator of program use based on client load.	Achieved	Number withheld for confidentiality.

Activities:

- Coordinated access to resources, and created support plans for Members to succeed with probation terms.

SCHED. 6 – HEALTH AND SOCIAL DEVELOPMENT

Social Housing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure low income TFN Members have access to affordable housing.</b>	1.1. Develop comprehensive social housing policy that incorporates Member input and identified best practices.	In Progress	n/a



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Elders



# Lands and Municipal Services

In 2016-2017, the Lands and Municipal Services Department contained the following service plan areas:

## **Local Government Lands and Municipal Services**

- Lands
- Public Works
- Sewer
- Soil Permits
- Drainage
- Water
- Garbage
- Building Permits
- Planning
- Tsawwassen Shores 2<sup>nd</sup> Subdivision
- Mills/Commons 2<sup>nd</sup> Subdivision

## **Member Lands and Municipal Services**

- Facilities
- Property Management
- Members Community Housing
- Water
- Garbage

# Annual Report 2016/2017

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – LANDS

Long Range Planning and Capital Projects

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Support completion of capital projects and works, and develop plans that support the sustainable long-term development of Tsawwassen Lands.</b>	1.1. Complete Capital Plan projects, including Community Facilities Plan and Cemetery Planning design.	In Progress	n/a
	1.2. Implement the Community Housing Plan.	In Progress	n/a
	1.3. Complete updates to the Regulations according to consultation requirements in the <i>Land Use Planning and Development Act</i> , including an updated Zoning Regulation, Subdivision Development and Control Regulation and Offsite Levies Regulation.	No Update	n/a

Activities:

- Phase 1 of the Community Facilities Plan has been completed; Phase 2 is in progress. The Cemetery Planning design is on hold due to loss of staff.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – LANDS

Administration, GIS and Records Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Implement consistent approaches to records management and GIS across all file types in the Lands Department.</b>	1.1. Establish a GIS plan for integration of records.	In Progress	n/a
	1.2. Update processing brochures for various planning applications.	In Progress	n/a
	1.3. Develop and implement internal file checklists.	In Progress	n/a
	1.4. Establish baseline project processing timelines.	Achieved	Conducted 48 check-in meetings with developers (4 developers; 1 meeting per month).
	1.5. Complete addressing assignments in-house.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – LANDS

Enforcement

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Increase compliance by strengthening community relations.</b>	1.1. Complete community enforcement workshop.	Incomplete	n/a
	1.2. Establish regular enforcement and patrol schedule.	In Progress	n/a
<b>2. Establish working relationships with outside agencies for emergency response.</b>	2.1. Complete update of emergency response plan.	In Progress	n/a

Activities:

- Worked with regional authorities to conduct two commercial vehicle truck safety inspections on Salish Sea Drive; 15 Level 1 inspections were conducted, and 2 Level 2 inspections were conducted, for a total of 17 inspections. These inspections involved 2 Delta Police personnel, 2 New Westminster Police personnel, 2 Commercial Vehicle Inspectors, 4 Vancouver Police Department personnel and 1 TFN Officer. 4 vehicles were towed.
- 1 trespass letter was ordered.
- 0% dispute rate for complaints and ticket issuance.



SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – LANDS

Bluff Monitoring

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Minimize impacts to slope stability through regular inspections, education of neighbouring landowners/users of the bluffs, and response to emergencies as needed.</b>	1.1. Perform annual inspection.	Achieved	2 bluff inspections were conducted.

## SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – PUBLIC WORKS

## Boulevards

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Maintain a consistent aesthetic on public boulevards.</b>	1.1. Establish and follow a maintenance schedule.	In Progress	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – PUBLIC WORKS

Roads

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure the pavement surface meets a reasonable safety standard, and ensure street lights and signs are functional.</b>	1.1. Provide same-day snow clearing on major roads.	In Progress	n/a
	1.2. Establish and implement a road, sign and street light maintenance program/schedule.	In Progress	n/a

Activities:

- Undertook road, sign and streetlight maintenance as needed.
- Installed 7 new traffic signals.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – PUBLIC WORKS

Parks

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Establish maintenance schedule.</b>	1.1. Maintain parks and sports field in accordance with established schedule.	In Progress	n/a
<b>2. Ensure staff have the required maintenance training.</b>	2.1. Ensure that staff complete the maintenance training course.	In Progress	n/a

Activities:

- Signed a 2-year maintenance contract for the Sports Field.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – SEWER

Sewage Treatment Plant

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide reliable sewage treatment for existing and future development on Tsawwassen Lands.</b>	1.1. Build, commission and operate a new sewage treatment plant.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – SEWER

Collection System

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Operate and maintain a reliable sewage treatment collection system.</b>	1.1. Achieve same-day response to service disruptions.	Achieved	n/a
	1.2. Operate old sewage treatment plant as main lift station.	No Update	Installed new lift station and decommissioned old.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – SOIL

Permits

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Timely review and issuance of soil permits and consistent monitoring for compliance.</b>	1.1. Number of permits processed or renewed.	Achieved	3 soil permits issued.
	1.2. Update the internal application processing system.	Achieved	n/a
<b>2. Update the regular permit inspection schedule.</b>	2.1. Create regular inspection schedule.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – SOIL

Haul Road

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Maintain a safe and efficient haul road.</b>	1.1. Maintain haul road in accordance with established schedule.	Achieved	n/a
<b>2. Ensure haul road users are following established safety and operational protocols.</b>	2.1. No haul road closures.	Achieved	n/a
<b>3. Minimize impacts to surrounding community, street sweeping and re-alignment.</b>	3.1. Adjust street sweeping frequency based on use.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – DRAINAGE

Ditches and Storm

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Minimize flooding risk through maintenance of ditches, culverts and storm sewers.</b>	1.1. Number of flooding complaints received due to ditch back-ups.	Achieved	Zero flooding complaints received.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – DRAINAGE

Pumps

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Establish a pump maintenance schedule.</b>	1.1. Maintain pumps in accordance with established schedule.	Achieved	n/a



SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – WATER

Distribution

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Safe and efficient operation of the water distribution system and fire hydrants.</b>	1.1. Follow the established water testing schedule.	Achieved	n/a
	1.2. Achieve same-day response to emergency call-outs.	Achieved	n/a
	1.3. Follow the established fire hydrant maintenance schedule.	Achieved	n/a
<b>2. Develop water metering program for leasehold residences.</b>	2.1. Implement water metering program.	Achieved	<p>Installed 29 new water meters in Tsawwassen Shores Phase 2.</p> <p>The 42 water meters that have been installed are being monitored.</p>

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – GARBAGE

Waste and Recycling Services

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide reliable garbage, recycling and composting pickup service for residential non-strata properties, and minimize landfill waste.</b>	1.1. No missed collection days.	Achieved	n/a
<b>2. Promote awareness of composting, recycling and sustainable waste practices.</b>	2.1. Reduced proportion of waste being diverted to landfill.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – BUILDING PERMITS

Part 3 Permits (commercial, industrial, apartment)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Review, issue, and perform inspections of Part 3 buildings in a timely and efficient manner.</b>	1.1. Number of permits issued in a timely manner.	Achieved	133 Part 3 permits issued.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – BUILDING PERMITS

Part 9 Permits (residential)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Review, issue, and perform inspections of part 9 buildings in a timely and efficient manner.</b>	1.1. Number of permits issued in a timely manner.	Achieved	3 Part 9 Permits issued.
	1.2. Hire a full-time Building Inspector (and consider training for TFN Member).	Incomplete	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – PLANNING

Permit Review, Issuance and Monitoring

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Issue decisions for land-related permit applications and issues in a timely and efficient manner.</b>	1.1. Number of permits issued.	In Progress	333 business licences issued. 146 dog licences issued. 2 tree permits issued.
<b>2. Ensure consultation is undertaken for all rezoning and neighbourhood plan amendments.</b>	2.1. Meet statutory requirements for consultation sessions.	Achieved	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES – PLANNING

Permit Processes

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure all businesses, residents, developers and TFN Members are aware of permit and licence requirements.</b>	1.1. Update permit and licence explanatory documents on the TFN website.	In Progress	n/a
	1.2. Reduce number of tickets issued.	No Update	n/a
	1.3. Communicate permit and licence process changes on a regular basis to stakeholders.	In Progress	n/a

Activities:

- BizPaL online service added to TFN website.

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES

Tsawwassen Shores 2<sup>nd</sup> Subdivision

GOAL(S)	PERFORMANCE INDICATOR	STATUS	DATA
<b>1. Complete all inspections and design reviews related to this application, and manage all sub-consultants assisting with this review.</b>	n/a	In Progress	n/a

SCHED. 7 – LOCAL GOVERNMENT LANDS AND MUNICIPAL SERVICES

Tsawwassen Mills/Commons 2<sup>nd</sup> Subdivision

GOAL(S)	PERFORMANCE INDICATOR	STATUS	DATA
<b>1. Complete all inspections and design reviews related to this application, and manage all sub-consultants assisting with this review.</b>	n/a	In Progress	n/a

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – FACILITIES

Facilities Maintenance and Repairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Perform maintenance projects on government-owned administration and community buildings to improve usability and life span and ensure health and safety standards are met.</b>	1.1. Complete planned improvements to the Longhouse, river property and barns, including asbestos abatement.	In Progress	n/a
	1.2. Complete Longhouse improvement plan.	Achieved	n/a

Activities:

- A new 50-year roof was installed onto the Longhouse.



**SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – FACILITIES**

Facility Operations

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Minimize service disruptions to operations in government-owned buildings through efficient management practices.</b>	1.1. All buildings have fob access and new key management procedure.	Achieved	n/a
	1.2. Deliver educational session for staff on waste and recycling program.	Achieved	n/a
	1.3. Implement centralized janitorial ordering and storage.	Achieved	n/a

Activities:

- 130-140 Tsawwassen Government and staff-related events at TFN Recreation Centre.
- 14 Member events at TFN Recreation Centre.
- 2 to 3 non-TFN bookings at TFN Recreation Centre. The Kwantlen Polytechnic University (KPU) Farm School also uses the TFN Recreation Centre for some of its workshops/classes from March to October (Thursday to Saturday).
- TFN has 15 buildings where janitorial services are required; most buildings are serviced twice per week, except for the Admin building which is serviced daily.

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – PROPERTY MANAGEMENT

Agricultural Lands and Leases

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Manage implementation of the agricultural plan.</b>	1.1. Achieve medium-term goals listed in agricultural plan.	In Progress	n/a
<b>2. Establish barn maintenance program.</b>	2.1. Conduct barn maintenance in accordance with schedule.	In Progress	n/a
<b>3. Maintain good communication with agricultural leaseholders.</b>	3.1. Provide Kwantlen TFN farm school grant application support.	In Progress	n/a
<b>4. Monitor long-term lease opportunities.</b>	4.1. Establish agricultural lease policy.	Incomplete	n/a

Activities:

- Supported Members who have graduated from Kwantlen Polytechnic University (KPU) Farm School in opening their own businesses.

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – PROPERTY MANAGEMENT

Residential Leases

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Renew rental agreements with model tenants and ensure properties are rented in accordance with TFN policies.</b>	1.1. Execute annual lease agreements in accordance with policy.	Achieved	4 rental homes all tenanted.
	1.2. Establish annual maintenance plans.	In Progress	n/a

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – PROPERTY MANAGEMENT

Billboards and Other Leases

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Balance revenue opportunities with longer term plans for TFN-owned lands.</b>	1.1. Examine extension opportunities for existing leases.	In Progress	n/a

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES

Members Community Housing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide a central contact point, information and advice regarding housing construction for TFN Members.</b>	1.1. Number of grants issued by TFN.	Achieved	13 grants issued by TFN.
	1.2. Number of external grants accessed by TFN Members.	Achieved	3 external grants accessed by TFN Members.
	1.3. Initiation of capital Member Housing Construction project.	Achieved	n/a
	1.4. Completion of housing construction informational materials.	In Progress	n/a

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES – WATER

Distribution

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Safe and efficient operation of the water distribution system and fire hydrants.</b>	1.1. Follow the established water testing schedule.	Achieved	n/a
	1.2. Achieve same-day response to emergency call-outs.	Achieved	n/a
	1.3. Follow the established fire hydrant maintenance schedule.	Achieved	n/a
<b>2. Develop water metering for Member residences.</b>	2.1. Implement water metering program.	Incomplete	n/a

SCHED. 8 – MEMBER LANDS AND MUNICIPAL SERVICES

Garbage, Recycling, Organics Service

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Provide reliable garbage, recycling and composting pickup service for residential non-strata properties, and minimize landfill waste.</b>	1.1. No missed collection days.	Achieved	n/a
<b>2. Promote public awareness of composting, recycling and sustainable waste practices.</b>	2.1. Reduced proportion of waste being diverted to landfill.	Achieved	n/a

# Natural Resources

In 2016-2017, the Natural Resources Department contained the following service plan areas:

- Fisheries
- Wildlife and Migratory Birds
- Gathering
- Communication

# Annual Report 2016/2017

## SCHED. 9 – NATURAL RESOURCES

## Fisheries

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Achieve a near 100% catch of yearly allocation for all fish and shellfish species, subject to conservation concerns.</b>	1.1. Actual percentage caught of allocation of each of the species.	Achieved	14% FSC Chinook <sup>2</sup> 46% FSC Sockeye <sup>3</sup> 99.8% FSC Chum 127% EC Chum <sup>4</sup> 56% FSC Eulachon <sup>5</sup>
<b>2. Seek opportunities to expand fish, shellfish and bivalve opportunities for the Membership.</b>	2.1. New licences obtained for other species.	In Progress	n/a
<b>3. Ensure enforcement and compliance with DFO and TFN regulations, as required by Treaty.</b>	3.1. Fewer infractions in 2016/17 than 2015/16.	Incomplete	26 infractions (up from 14 infractions in 2015/16) 23 verbal warnings 3 Enforcement Orders 160 vehicular crab patrols 22 vessel-based crab patrols 16 vehicular salmon patrols 21 vessel-based salmon patrols 5 vessel-based eulachon patrols



GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
	3.2. Fisheries are in compliance and meet the 20% validation requirement for the Food, Social and Ceremonial (FSC) fishery and 100% validation requirement for commercial fisheries.	Achieved	<p>Between April and March, a 29% validation of crab was made during vessel patrols, land patrols, and tank submissions.</p> <p>In April, 100% validation of eulachon harvested.</p> <p>Between July and August, 71.5% of the FSC sockeye and chinook salmon caught were validated.</p> <p>Between May and October, 52.3% of the FSC Chinook salmon caught were validated.</p> <p>Between October and November, 24.8% of the FSC Chum salmon caught were validated.</p> <p>Within the month of October, 100% of the EO salmon caught were validated.</p>
<b>4. Ensure that our cultural traditions respecting our fisheries are honoured.</b>	4.1. Organize and hold the First Fish Ceremony.	Achieved	Held First Fish Ceremony on July 7, 2016.

<sup>2</sup> Harvesting was limited due to sockeye conservation concerns. TFN sent a letter to DFO requesting an underage but was denied. It was discussed using selective gear (i.e. 8" gill net) to target Chinook salmon during times when there are co-migrating Sockeye salmon.

<sup>3</sup> TFN harvested 2,978 sockeye. By August 7th, all directed FSC Sockeye fisheries were halted because TFN had exceeded their revised allocation. By August 10th, the CTAC Sockeye salmon estimate changed, reducing the final Sockeye salmon allocation to 1,079 from the expected 6,427.

<sup>4</sup> TFN had an over harvest of 2,892 but Fisheries and Oceans arranged for this amount to be transferred from uncaught Commercial fisheries to Lower Fisheries Nations.

<sup>5</sup> Due to conservation concerns, only very limited Fraser ceremonial fisheries for Eulachon was considered in 2016. The 2016 pre-season Eulachon allocation target for Tsawwassen First Nation was approximately 288 lb. Five Eulachon ceremonial HDs were issued.

SCHED. 9 – NATURAL RESOURCES

Wildlife and Migratory Birds

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Promote the safe exercise of the right to hunt.</b>	1.1. Host PAL workshop for Members.	Achieved	PAL workshop hosted on November 19 <sup>th</sup> and 20 <sup>th</sup> , 2016, at TFN Rec Centre.  16 Members passed the course.

SCHED. 9 – NATURAL RESOURCES

Gathering

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Increase awareness of gathering opportunities and promote sustainable harvesting of resources on TFN Lands and in the Traditional Territory.</b>	1.1. Number of Members harvesting.	Achieved	n/a
	1.2. Enhancement of medicinal plants on TFN Lands.	Achieved	n/a

Activities:

- Fence built to protect medicinal plants on TFN Lands.

## SCHED. 9 – NATURAL RESOURCES

## Communication

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
<b>1. Ensure Members are aware of, and consulted on, decisions and opportunities related to natural resources.</b>	1.1. Achieve average attendance of 12 Members at each Natural Resources Advisory Committee (NRC) meeting.	Incomplete	8 NRC meetings were held with an average attendance of 11 Members per meeting.

An aerial photograph of a city, likely Salt Lake City, Utah, with a teal color overlay. The city is surrounded by a valley, and mountains are visible in the distance. The text is overlaid on the image.

Consolidated Financial Statements

Annual Report 2016/2017





TSAWWSSEN FIRST NATION  
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## Statement of Management's Responsibility

The accompanying consolidated financial statements of Tsawwassen Government (the "Government") are the responsibility of management and have been approved by the Executive Council.

These consolidated financial statements have been prepared by management in accordance with the significant accounting policies as set out in Note 2 to the consolidated financial statements and comply with Canadian Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada and the Tsawwassen Financial Administration Act of the Government. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Government fulfills its accounting and reporting responsibilities through the Chief Administrative Officer and the Director of Finance by maintaining 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 Government's assets are appropriately accounted for and adequately safeguarded.

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

The Executive Council reviews and approves the Government's consolidated financial statements. The Executive Council and the management meet periodically with external auditors, to discuss internal controls over financial reporting, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditors' report. The Executive Council takes this information into consideration when approving the consolidated financial statements for issuance to the Members of Tsawwassen First Nation. The Executive Council and the Finance and Audit Committee also consider the engagement of the external auditors.

The consolidated financial statements have been audited by Deloitte LLP in accordance with Canadian public sector accounting standards on behalf of the members. Deloitte LLP have full access to the Executive Council.

Chief Bryce Williams, Chief

Mr. Tom Fletcher, Chief Administrative Officer

Ms. Sarah Wilson, Director of Finance



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## Independent Auditor's Report

To the Executive Council of  
the Tsawwassen Government

We have audited the accompanying consolidated financial statements of Tsawwassen Government, which comprise the consolidated statement of financial position as at March 31, 2017, and the consolidated statements of operations and accumulated surplus, changes in net financial assets (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. These 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 audit opinion.

Member of Deloitte Touche Tohmatsu Limited

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tsawwassen Government as at March 31, 2017 and the results of its operations, changes in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Professional Accountants  
July 26, 2017  
Vancouver, British Columbia

Page 2

## Tsawwassen Government

Consolidated statement of operations and accumulated surplus  
year ended March 31, 2017

	Original budget 2017	Final budget 2017	2017	2016
	\$	\$	\$	\$
<b>Revenue</b>				
Property taxes	5,239,150	5,230,159	6,004,751	3,016,070
Development works agreement	-	-	4,763,115	-
Indigenous and Northern Affairs Canada - Block Contributions	3,258,444	3,258,444	3,567,942	3,448,270
Contributions	36,000	36,000	54,869	1,855,735
Permit and registry fees	2,376,960	2,376,960	3,329,931	2,777,388
Province of British Columbia	303,478	303,478	2,545,966	340,550
Government of Canada	-	-	1,652,716	-
Share of business enterprise income (Note 7)	4,028,590	4,028,590	1,650,027	1,704,350
Investment income	-	-	1,167,997	2,168,278
Land leases and rental	715,310	715,310	1,128,465	925,218
Other	366,480	366,480	476,476	416,212
Offsite levies	4,530,198	4,530,198	425,965	21,616,838
Utilities	-	-	381,850	159,045
Vancouver Port Authority	263,000	263,000	263,000	263,000
Aboriginal Community Career Employment Services	13,000	13,000	168,434	230,194
Interest on Fiscal Agreement receivable (Note 8 (a))	-	-	92,007	135,177
Economic development	-	-	29,046	314,970
Housing program	95,556	95,556	-	87,450
	<b>21,226,085</b>	<b>21,226,085</b>	<b>28,502,557</b>	<b>40,328,760</b>
<b>Expenses (Note 17)</b>				
Lands and municipal Administration	6,036,031	6,036,031	7,337,835	5,547,497
Administration	4,845,977	5,375,977	4,174,402	3,800,119
Community services - Education	1,445,020	1,445,020	1,533,043	1,401,115
Social development	776,028	776,026	1,016,883	854,948
Health	1,794,615	1,794,615	432,907	509,138
Taxation	1,701,230	1,791,230	2,587,877	1,081,098
TFN (Economic Development Corp.)	873,860	873,860	795,369	805,424
Interest on final agreement debt payable (Note 8 (b))	-	-	52,709	46,118
Housing program	95,556	95,556	-	178,105
	<b>17,568,915</b>	<b>18,083,359</b>	<b>17,431,085</b>	<b>14,333,561</b>
Surplus of revenues over expenses before underrated items	3,657,170	3,222,726	11,071,472	25,995,205
Amortization	-	-	(2,825,415)	(2,175,421)
Writedown of sewage treatment plant on decommissioning	-	-	-	(4,306,100)
Recovery of loss on investment (Note 7)	-	-	644,404	-
Distributions to members	-	-	(365,665)	(371,422)
Surplus of revenue over expenses	3,657,170	3,222,726	8,584,796	19,482,257
Accumulated surplus, beginning of year	-	-	356,997,902	307,112,313
Transfer of funds to Treaty Settlement Trust (Note 14)	-	-	(596,668)	(596,668)
Transfer of funds to Legacy Trust (Note 14)	-	-	(10,992,835)	-
Accumulated surplus, end of year	3,657,170	3,222,726	352,993,195	355,997,902

## Tsawwassen Government

Consolidated statement of changes in net financial assets (debt)  
as at March 31, 2017

	Original budget 2017	Final budget 2017	2017	2016
	\$	\$	\$	\$
Surplus of revenue over expenses			8,584,796	19,482,257
Amortization of tangible capital assets (Schedule 1)	3,657,170	3,222,726	2,825,415	2,175,421
Writedown of sewage treatment plant on decommissioning (Schedule 1)	-	-	-	(4,306,100)
Acquisition of tangible capital assets (Schedule 1)	(48,827,968)	(40,827,968)	(24,073,578)	(54,120,453)
Change in prepaid expenses	-	-	(24,118)	(30,811)
Transfer of funds to Treaty Settlement Trust (Note 14)	-	-	(596,668)	(596,668)
Transfer of funds to Legacy Trust (Note 14)	-	-	(10,992,835)	-
Decrease in net financial assets	(37,170,738)	(37,665,182)	(25,178,968)	(28,784,154)
Net financial debt, beginning of year	-	-	(25,185,330)	(401,176)
Net financial debt, end of year	(37,170,738)	(37,665,182)	(54,582,318)	(29,185,330)



## Tsawwassen Government

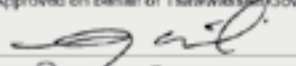
Consolidated statement of financial position  
as at March 31, 2017

	2017	2016
	\$	\$
<b>Financial assets</b>		
<b>Current financial assets</b>		
Cash	40,429,481	41,475,552
Short-term investments (Note 3)	2,842,022	4,561,077
Accounts receivable (Note 4)	14,054,046	3,781,620
Current portion of land leases receivable (Note 5)	-	10,908,865
Current portion of Tsawwassen Final Agreement receivable (Note 8 (a))	1,018,916	974,139
	<u>58,344,465</u>	<u>61,700,153</u>
Restricted cash (Note 6)	8,856,405	8,050,960
Investments in and advances to other entities (Note 7)	596,935	-
Long-term investments (Note 3)	523,609	520,450
Tsawwassen Final Agreement receivable (Note 8 (a))	1,065,751	2,084,667
	<u>69,387,165</u>	<u>72,386,230</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	21,782,979	18,245,172
Current portion of long-term debt (Note 11)	37,794,811	24,566,690
Current portion of Tsawwassen Final Agreement debt payable (Note 8 (b))	431,069	431,069
	<u>60,018,859</u>	<u>43,242,931</u>
Investments in and advances to other entities (Note 7)	-	149,762
Deferred revenue (Note 9)	9,884,441	6,074,814
Deferred land leases (Note 10)	53,358,991	53,200,158
Tsawwassen Final Agreement debt payable (Note 8 (b))	487,192	903,901
	<u>123,749,483</u>	<u>101,571,565</u>
<b>Net financial debt</b>	<b>(54,362,318)</b>	<b>(29,185,330)</b>
<b>Contingent liabilities (Note 13)</b>		
<b>Commitments (Note 14)</b>		
<b>Non-financial assets</b>		
Tangible capital assets (Note 12 and Schedule 1)	406,798,445	384,050,282
Prepaid expenses and deposits	557,068	532,950
	<u>407,355,513</u>	<u>384,583,232</u>
<b>Accumulated surplus (Schedule 2)</b>	<b>352,993,195</b>	<b>355,997,902</b>

## Tsawwassen Government

Approval of consolidated financial statements  
as at March 31, 2017

Approved on behalf of Tsawwassen Government

  
Executive Council

  
Director of Finance

## Tsawwassen Government

Consolidated statement of cash flows  
year ended March 31, 2017

	2017	2016
	\$	\$
<b>Operating activities</b>		
Surplus of revenue over expenses	8,584,796	19,482,257
Items not involving the outlay of funds		
Amortization of tangible capital assets	2,825,415	2,175,421
Writedown of sewage treatment plant on decommissioning	-	4,306,100
Deferred land lease revenue	(518,654)	(685,622)
Recovery of loss on investment	(544,464)	-
Share of business enterprise income	(1,650,027)	(1,765,368)
	8,597,126	23,512,788
<b>Net changes in operating working capital</b>		
Accounts receivable	(10,272,420)	19,130,425
Land leases receivable	10,936,865	13,647,864
Accounts payable and accrued liabilities	5,547,897	10,330,447
Deferred revenue	3,889,627	(19,882,391)
Deferred land leases	677,487	3,143,514
Prepaid expenses	(24,118)	(20,811)
	19,272,374	50,251,857
<b>Capital activity</b>		
Acquisition of tangible capital assets	(24,973,578)	(54,120,453)
<b>Investing activities</b>		
Restricted cash	(885,443)	(1,338,892)
Transfer of funds to Treaty Settlement Trust	(596,668)	(596,668)
Transfer of funds to Legacy Trust	(10,992,836)	-
Net change in short-term investments	1,719,955	(777,169)
Net change in long-term investments	(3,159)	(520,450)
Investment in and advances to other entities	1,547,734	1,018
Distributions from investments in other entities	-	1,581,271
	(9,130,418)	(1,650,861)
<b>Financing activities</b>		
Final Agreement debt repayment, net of interest	(416,769)	(423,362)
Final Agreement receivable proceeds, net of interest	974,139	300,969
Long-term debt receipts	13,290,475	19,066,097
Long-term debt repayments	(62,354)	(165,768)
	13,785,551	20,007,936
<b>Net cash (outflow) inflow</b>	(1,046,071)	14,488,439
Cash, beginning of year	41,475,552	26,987,113
Cash, end of year	40,429,481	41,475,552
<b>Supplemental cash flow information</b>		
Interest paid	1,122,211	437,277
Interest received	392,395	898,201

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 1. Operating authority

The Tsawwassen Government (the "Government") operates under the authority of the Constitution Act of the Tsawwassen First Nation (the "First Nation") and under the Tsawwassen First Nation's Final Agreement (the "Agreement").

The members of the First Nation ratified the Agreement on July 25, 2007. The Government of Canada and the Province of British Columbia ratified the Agreement through the Legislature and the House of Commons enacting their respective Acts to give effect to the Agreement. The Agreement came into effect on April 3, 2009.

The Government comprises:

- an elected legislative body known as Tsawwassen Legislature (the "Legislature") which is responsible for enacting laws, considering merits of proposed laws, resolutions and motions;
- the Chief is accountable for the day-to-day functioning of the Government;
- an Executive Council which conducts responsibilities as assigned to it by the Legislature, including directing the programs and services provided by the Government;
- a Judicial Council which includes being responsible for hearing challenges to the laws, resolving disputes between members and elected officials, and investigating financial irregularities; and
- an Advisory Council which is responsible for hearing ideas and concerns of members, and to prepare and present these to the Legislature and the Executive Council.

### 2. Significant accounting policies

These consolidated financial statements of the Government have been prepared by management in accordance with Canadian public sector accounting standards, and are prepared in accordance with the Tsawwassen Financial Administration Act of the Government. The significant accounting policies are as follows:

#### (a) Principles of consolidation

These consolidated financial statements include the accounts of the Government and organizations controlled by the Government.

Organizations considered to be Government business enterprises or Government business partnerships are accounted for using the modified equity method. Under this method, the Government reports its investment and advances to and proportionate share of the net income or loss of the organization.

Other Government organizations are consolidated in the financial statements after eliminating any intercompany transactions and balances.

Trust funds under the Government's control are incorporated directly into the Government's accounts while those not under the Government's control, or trusts administered on behalf of other parties, are excluded from the consolidated Government reporting entity.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 2. Significant accounting policies (continued)

#### (a) Principles of consolidation (continued)

The following are the organizations comprising the consolidated Government reporting entity and the method for which they are accounted for in these consolidated financial statements:

##### Consolidated

Stahaken Developments Ltd.  
483071 B.C. Ltd.  
Tsatsu Shores Homeowners Corporation  
Tsatsu Enterprises Ltd.  
TFN Economic Development Limited Partnership  
TFN Economic Development Corporation  
TFN Construction Ltd.  
TFN Renewable Energy Corporation  
TFN Commercial Lands Corporation  
0044666 B.C. Ltd.  
0044663 B.C. Ltd.  
TFN Industrial Lands Corporation  
TFN Brunswick Point Land Corporation

##### Modified equity

600911 British Columbia Ltd. ("Gas bar")  
TFN Construction Limited Partnership

#### (b) Reverse recognition

These consolidated financial statements have been prepared utilizing the accrual basis of accounting. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred with unexpended restricted revenues being deferred. Unrestricted revenues are recognized as revenue when received or receivable and collection is reasonably assured.

Property taxes, lease and rental revenue, permit and registry fees and investment income revenues are recognized in the period earned and when collection is reasonably assured.

Government transfers from the federal and provincial governments that do not include stipulations are recognized as revenues 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.

Land lease revenue is recognized on a straight-line basis over the terms of the respective lease agreements when collection is reasonably assured. Payments received in advance under the long-term land lease agreements are deferred and recorded as deferred land leases. Contingent payments are recognized as they are received.

Offsite levies are recognized as revenue in the period when the related infrastructure work is completed and when collection is reasonably assured.

Development works agreement revenue is recognized when infrastructure work is completed.

Donated assets that do not include stipulations are recognized as revenues when assets are received and a reasonable estimate can be made. Donated assets with stipulations are recognized as revenue in the period when assets received, a reasonable estimate can be made, and eligibility criteria and stipulations are met.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 2. Significant accounting policies (continued)

#### (c) Accumulated surplus

Various funds are included in the accumulated surplus. These funds are not presented separately in the statement of operations but are presented on a consolidated basis, with any inter-fund balances and transactions eliminated. The funds are, however, separated for the purposes of segmented reporting and are detailed in Schedules 2 and 3. The various funds include the following:

##### (i) General Fund

The General Fund operates and administers the activities of the Government. Investment income earned on the fund balance is retained by this fund and is available for future use.

##### (ii) Tangible Capital Assets Reserve

This fund is to provide ongoing funding for the maintenance and replacement of all tangible capital assets. Investment income earned on the fund balance is retained by this fund and available for future use.

##### (iii) Local Revenue Fund

This fund consists of monies raised under the Property Tax Act. Investment income and other income earned on the fund balance is attributable to the General Fund.

##### (iv) Members Business Development Fund

This fund is to provide business loans to Members for Vancouver port related project development opportunities. Investment income earned on the fund is retained in the fund.

##### (v) Cultural Purposes Fund

This fund combines the Treaty's Cultural Purposes Fund, the Forestry Fund and the Wildlife Fund. The intent of this combined fund is to assist in protecting and preserving the Tsawwassen culture, heritage and language; to provide firewood for the longhouse and for ceremonial fires; and to provide meat for the longhouse. Investment income earned on the fund balance is retained by this fund and available for future use.

##### (vi) Commercial Fish Fund

This fund is to increase the commercial fishing capacity through the purchase of commercial licenses. Investment income earned on the fund balance is retained by this fund and available for future use.

##### (vii) Commercial Crab Fund

This fund combines the Commercial Crab Fund and the Commercial Crab Licenses Fund. The intent of this combined fund is to enhance commercial crab fishing capacity. Investment income and other income earned on the fund balance is retained by this fund and is available for future use.

##### (viii) Reconciliation Fund

This fund is to provide for legacy projects which will acknowledge the funding provided by Canada. Investment income earned on the fund balance is attributable in part to the General Fund and part to be retained by this fund and available for future use.

##### (ix) Implementation Fund

This fund includes support functions and activities, including self-government programs and services over the long term. Investment income earned on the fund balance is retained by this fund and is available for future use.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 2. Significant accounting policies (continued)

#### (d) Cash, short-term investments and restricted cash

Cash, short-term investments, restricted cash and designated trust funds are recorded at cost, less any provision for impairment where investments are considered to be other-than temporarily impaired.

#### (e) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized over their estimated useful lives using the straight-line method as follows:

Water and sewer system	25-50 years
Buildings	20 years
Housing projects	Based on term of long-term debt
Furniture and equipment	3-5 years
Vehicles and boat	5 years
Playground	10-15 years
Roads	30 years
Capital infrastructure	30 years
Dykes	50 years
Storm water	30 years
Capital subdivision	30 years
Attronites	20 years

Capital infrastructure and subdivision under construction are not amortized until brought into use.

When conditions indicate that a tangible capital asset no longer contributes 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.

#### (f) Income taxes

The consolidated taxable entities of the Government use the liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. Future income tax assets and liabilities are recognized for temporary differences between the tax and accounting bases of assets and liabilities and are calculated using tax rates anticipated to be in effect in the periods that the temporary differences are expected to reverse. The effect of a change in the income tax rates on future income tax assets and liabilities is recognized in operations in the period the change becomes substantively enacted.

The Government is not subject to income taxes but incurs an Own-Source Revenue ("OSR") liability under the terms of the OSR agreement with the Government of Canada and Province of British Columbia.

#### (g) Employee benefits

Under the terms and conditions of employment, Government employees may qualify and earn benefits for annual leave, severance and other benefits. The estimated liability for annual leave and other benefits is recorded as the benefits are earned by employees and included in wages and benefits (Note 17). Severance liabilities are recorded when employees are identified for termination.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 2. Significant accounting policies (continued)

#### (h) Use of estimates

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and the disclosure of contingent assets and liabilities for the reporting period. The estimates used in preparation of these financial statements include, amongst other things, collectability of receivables, offshore leases revenue and receivable, fair value of Tsawwassen Final Agreement receivable, estimated useful lives of tangible capital assets, accrued liabilities, fair value of Tsawwassen Final Agreement debt payable and contingent liabilities. Actual results could differ from those estimates.

#### (i) Adoption of new accounting standard

The Government recognizes and measures a liability for remediation of contaminated sites. As at March 31, 2017, no contaminated sites have been identified that meet the criteria in the standard.

#### (j) Budget figures

Budgeted revenue figures are based on expected cash receipts.

### 3. Short-term investments

Short-term investments are comprised of highly liquid term deposits earning interest at rates ranging from 0.6% to 1.2% annually, maturing within 3 to 12 months. Short-term investments maturing after 12 months have been classified as long-term investments.

Included in short-term investments is \$44,296 (2016 - \$196,967) in term deposits held as security with respect to bank financing.

### 4. Accounts receivable

	2017	2016
	\$	\$
OWL Resily Advisors	3,141,050	-
Property taxes and utilities	2,980,446	1,401,505
Malcoo Joint Venture	2,303,559	765,271
Province of British Columbia	1,735,922	4,400
Government of Canada	1,652,716	-
Other	756,235	625,179
Goods and Service Tax and Provincial Sales Tax	588,605	674,295
Permits	618,489	-
Member receivables	168,062	137,441
CMHC	87,604	-
ACCESS	56,318	181,478
AANDC	5,000	5,000
	<b>14,054,046</b>	<b>3,794,589</b>
Allowance for doubtful accounts	-	(12,963)
	<b>14,054,046</b>	<b>3,781,626</b>



## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 5. Land leases receivable

	2017	2016
	\$	\$
Ivanhoe Cambridge Inc. principal receivable of \$7,301,970 plus accrued interest at 2% per annum, due January 23, 2017	-	7,301,970
Tsawwassen Development Power Centre Limited Partnership principal receivable of \$3,504,226, due January 23, 2017, plus accrued interest at 5% per annum	-	3,504,226
Accrued interest	-	100,689
	-	10,906,865
Less: current portion	-	(10,906,865)
	-	-

### 6. Restricted cash

	2017	2016
	\$	\$
Cultural Purpose Fund	1,893,603	1,746,648
Commercial Fish Fund	1,712,615	1,602,985
Commercial Crab Fund	987,546	881,339
Reconciliation Fund	-	240,003
Replacement Reserve Other (a)	4,262,641	3,579,785
	8,856,405	8,050,960

(a) The Replacement Reserve Other relates to monies restricted for a building replacement fund.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 7. Investments in and advances to other entities

	2017	2016
	\$	\$
600911 B.C. Ltd. (100%)		
Shares	5	5
Cumulative net income	395,674	293,381
Advances	201,250	201,250
	596,929	494,636
TFN Construction Limited Partnership		
Shares	1	1
Cumulative net income	6,687,711	5,139,977
Cumulative distributions	(6,687,711)	(5,139,977)
	1	1
Tsawwassen First Nation Trust Society		
Advances	5	5
Indigena Solutions Inc.		
Shares	-	51
Cumulative net loss	-	(644,455)
	-	(644,404)
	596,935	(149,762)

The above advances are unsecured, non-interest bearing and have no fixed terms of repayment.

The Government is not recording additional losses or liabilities related to its investment in Indigena Solutions Inc. as the Government has not guaranteed the obligations of the investee and is not committed to providing any additional financing.

Proportionate financial information of the entities are as follows:

	2017					
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income
	\$	\$	\$	\$	\$	\$
600911 B.C. Ltd.	774,901	379,227	395,674	3,481,064	3,378,791	102,293
TFN Construction Limited Partnership	3,859,263	2,311,529	1,547,734	1,547,734	-	1,547,734
	4,634,164	2,690,756	1,943,408	5,028,818	3,378,791	1,650,027
	2016					
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income
	\$	\$	\$	\$	\$	\$
600911 B.C. Ltd.	634,033	341,447	293,386	3,134,173	2,951,004	183,079
TFN Construction Limited Partnership	2,346,742	765,471	1,581,271	1,581,271	-	1,581,271
	2,980,775	1,106,918	1,874,857	4,715,444	2,951,004	1,764,350

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 8. Tsawwassen Final Agreement receivable/debt payable

#### (a) Tsawwassen Final Agreement receivable

	2017	2016
	\$	\$
Receivable, beginning of year	3,050,806	3,989,775
Cash received in the current year	(1,066,146)	(1,066,146)
Interest earned	92,007	135,177
Receivable, end of year	2,084,667	3,050,806
Current portion	(1,018,916)	(974,139)
	1,065,751	2,084,667

The Final Agreement receivable bears interest at 4.545% and is receivable annually over 10 years commencing April 3, 2009. Amounts receivable represent both principal and interest elements as follows:

	Principal	Interest	Total
	\$	\$	\$
2018	1,018,916	47,230	1,066,146
2019	1,065,751	395	1,066,146
	2,084,667	47,625	2,132,292

#### (b) Tsawwassen Final Agreement debt payable

	2017	2016
	\$	\$
Debt payable, beginning of year	1,334,970	1,758,332
Cash payments in the current year	(469,478)	(469,478)
Accrued interest	52,769	46,116
Debt payable, end of year	918,261	1,334,970
Current portion	(431,069)	(431,069)
	487,192	903,901

The debt payable bears interest at 3.95% and is repayable annually over 10 years commencing April 3, 2009. Amounts payable represent both principal and interest elements as follows:

	Principal	Interest	Total
	\$	\$	\$
2018	431,069	41,683	472,752
2019	487,192	25,291	512,483
	918,261	66,974	985,235

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 8. Tsawwassen Final Agreement receivable/debt payable (continued)

The credit, interest, liquidity and cash flow risks associated with this receivable and debt payable are considered to be similar to those generally faced by Canada and BC. The Government's risk is dependent on those governments' ability to fund the obligations established under the Agreement. It is management's opinion that the Government is not exposed to significant risks arising from these financial instruments.

### 9. Deferred revenue

Deferred revenue consists of proceeds received for specific projects or programs to be completed in the future. These amounts will be recognized in the period monies are used for the purpose specified.

	2017	2016
	\$	\$
Off-site loans	9,591,270	5,752,050
Vancouver Port Authority Joint Venture Fund interest	263,000	263,000
Others	30,171	59,764
	9,884,441	6,074,814

Vancouver Port Authority Joint Venture Fund interest relates to funds received for the 2018 fiscal year and are therefore classified as deferred revenue. Until such time that the Joint Venture proceeds, Vancouver Port Authority is required to pay interest to the Government equal to \$263,000 per annum.

### 10. Deferred land leases

	2017	2016
	\$	\$
Balance, beginning of year	53,200,158	50,742,206
Amounts received or receivable	776,000	3,080,000
Land lease revenue recognized	(617,167)	(802,136)
	\$3,358,991	\$3,200,158

The Government, through its subsidiaries, TFN Commercial Lands Corporation and TFN Industrial Lands Corporation lease land rights to third party tenants under long-term lease agreements. Lease amounts received in advance are deferred and recognized as income over the terms of the leases on a straight-line basis.

As part of the lease agreements, the tenants have agreed to make certain contributions for employment, business and training opportunities for TFN members and TFN entities associated with the development of the leased lands. The contributions are received under certain programs annually ranging from 3 to 10 years and total \$540,000. During the year, \$45,000 (2016 - \$40,000) was received under these agreements.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 11. Long-term debt

	2017	2016
	\$	\$
VanCity \$20,000,000 revolving loan, repayable on demand, with interest only instalments at prime plus 0.5%, due on June 18, 2016.	18,648,223	17,233,705
VanCity \$20,000,000 revolving loan, repayable on demand, with interest only instalments at prime plus 0.5%, due on February 16, 2019.	18,547,975	6,672,018
Bank of Montreal, repayable on demand, with monthly instalments of \$4,500 including interest at prime plus 1.5%, maturing November 1, 2023.	295,226	340,036
Bank of Montreal, repayable on demand, with monthly instalments of \$4,401 including interest at prime plus 1.25%. Maximum financing available of \$585,000.	383,387	320,931
	<u>37,794,811</u>	<u>24,566,690</u>
Less: current portion due within one year and due on demand	(37,794,811)	(24,566,690)
	-	-

The VanCity loans are secured by promissory notes in the amount of \$40,000,000, a general security agreement over prepaid commercial leases, property taxes on commercial lands, assignment of rents and a \$40,000,000 guarantee and postponement of claim by TFN Commercial Lands Corporation. The loans require the Government to maintain certain financial covenants. As at March 31, 2017, the Government was in compliance with these covenants. As at the date of these consolidated financial statements, the Government and VanCity are negotiating the conversion of the two construction loans to term facilities with amortization periods of approximately 25 years.

Scheduled principal repayments, if not otherwise demanded, are estimated as follows:

	\$
2018	18,710,030
2019	64,454
2020	18,615,188
2021	405,139
	<u>37,794,811</u>

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 12. Tangible capital assets (Schedule 1)

	2017	2016
	Net book value	Net book value
	\$	\$
Land	256,275,058	252,525,712
Water and sewer system	45,671,298	39,765,740
Buildings	4,908,126	4,374,347
Housing projects	444,368	403,742
Furniture and equipment	188,856	99,038
Vehicles and boats	115,974	-
Playground and sports field	3,199,438	2,129,158
Roads and dykes	77,620,199	60,549,188
Capital infrastructure	8,446,058	8,758,875
Capital subdivision	1,747,154	1,817,040
Storm water	6,321,227	5,137,442
Amenities	869,689	-
	<u>405,798,445</u>	<u>381,650,282</u>

### 13. Contingent liabilities

#### (a) Housing loans

The Government is contingently liable for members of "The First Nation Individual Housing Loans" totaling approximately \$3,671,707 (2016 - \$3,463,181). Government of Canada Ministerial Guarantees have been obtained for \$111,219 (2016 - \$494,833) of these loans, however, if the individual Government members default on their loan payments, the Minister may recover these amounts from Government funds.

The Government has a \$4 million credit facility available for its members with respect to these loans.

#### (b) Infrastructure Stimulus Fund

During fiscal 2010, the Government entered into an Infrastructure Stimulus Fund Agreement (the "Agreement") with the Government of Canada and the Province of British Columbia, whereby the Government received approximately \$6 million. As a result of the Agreement, infrastructure was developed on Government land. If, during the initial 10 year period of the Agreement, the Government disposes of any of the infrastructure, they are required to repay the related funding they have received. The infrastructure stimulus project on 100 acres of the Government's industrial land was completed during the year. No infrastructure amounts have been disposed of AS AT March 31, 2017.

(c) Certain legal actions have been commenced against the Government 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.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 14. Commitments

The Government is committed to minimum annual lease payments of \$39,200 for the use of land for the gas bar to June 10, 2053.

The Government is committed to transfer \$596,668 of funding from Indigenous and Northern Affairs Canada to the Treaty Settlement Trust Fund each year until 2019.

The Government is committed to pay into the Legacy Trust, on or before January 31, 2017, an amount equal to not less than 20% of the Tsawwassen lease income from the inception of the Legacy Trust on April 3, 2009 to March 31, 2016 plus interest at prime + 1% on the amounts outstanding. Within 6 months of the year end the Government is committed to pay into the Legacy Trust an amount equal to not less than (a) 20% of the Tsawwassen lease income from April 1, 2016 to March 31, 2017 plus interest at prime plus 1% up to January 1, 2017, and (b) 20% of distributed business income during the fiscal year commencing January 1, 2017. In the current year an amount of \$10,992,035 has been recorded in these consolidated financial statements of which \$9,739,077 has been transferred as at March, 31, 2017.

### 15. Defined contribution pension plans

The Government participates in individual defined contribution pension plans (the "Plans") for its permanent employees. Employees are required to contribute 3% to 5.5% of their earnings. An additional voluntary contribution of 3% of earnings is permitted for status Indians. The Government contributes amounts equal to the employees' contributions. The Government contributed \$193,579 (2016 \$209,530) to the Plans during the year.

### 16. Tsawwassen First Nation Trust Society

The Tsawwassen First Nation Trust Society (the "Society") was incorporated on March 11, 2005 and manages the Minors Trust, the Treaty Settlement Trust, the Fisheries Stewardship Trust, and effective November 24, 2016, the Legacy Trust.

The Society is not consolidated in the Government's financial statements as these monies are administered on behalf of the various trusts by the Trustees of the Society. The following disclosure presents summarized information of the Society as at December 31, 2016 and 2015:

	2016	2015
	\$	\$
<b>Total assets</b>	<b>12,491,750</b>	<b>11,864,325</b>
<b>Total liabilities and equity</b>	<b>12,491,750</b>	<b>11,864,325</b>

Included in the Society's total liabilities is \$20,133 (2015 - \$13,033) due to the Government as at December 31, 2016.

## Tsawwassen Government

Notes to the consolidated financial statements  
March 31, 2017

### 17. Expenses by object

	2017	2016
	\$	\$
Wages and benefits	5,157,891	5,055,500
Contracted services	4,542,699	3,468,742
Services agreements	1,587,549	751,378
Legal and professional fees	1,286,235	1,127,614
Bank charges and interest	1,122,216	514,615
TFN Economic Development Corp.	795,369	855,424
Taxes	717,014	729,361
Rent and utilities	398,850	201,046
Community events	369,776	350,394
Insurance	338,541	134,872
Materials and supplies	326,338	321,333
Other	305,102	216,234
Honourariums	186,928	148,029
Telephone	85,657	66,393
Repairs and Maintenance	74,024	110,811
Vehicles and vessels	61,333	46,694
Interest on final agreement debt payable	52,769	40,110
Housing program	22,794	178,105
	<b>17,431,085</b>	<b>14,323,561</b>

### 18. Related party transactions

During the year, the Government's share of costs paid to and received from related parties by a joint venture of TFN Construction LP include:

- Direct administration costs of \$85,384 (2016 - \$185,075) paid to Malcon Civil Constructors Inc.
- Equipment rental of \$688,563 (2016 - \$1,135,357), subcontract fees of \$12,767 (2016 - \$Nil), and dump fees of \$34,884 (2016 - \$311,717) paid to companies under common ownership.
- Equipment rental of \$405,968 (2016 - \$187,910) paid to a company owned by a director of TFN Economic Development Corporation.

These transactions are recorded at the exchange amount, which are the amounts agreed to by the related parties.



## Tsawwassen Government

Consolidated schedule of tangible capital assets - Schedule 1  
year ended March 31, 2017

	Land	Water and sewer system	Buildings	Housing projects	Amenities	Furniture and equipment	Vehicles and boat	Playground and sportsfield	Roads and dikes	Capital infrastructure	Capital subdivision	Storm water	Crab licences	Fish licences	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>															
Opening balance	252,525,712	41,340,885	6,501,301	1,842,752	-	360,638	231,300	2,313,983	72,995,798	9,384,506	2,096,583	5,175,110	1,616,357	295,655	396,680,550
Additions	3,749,345	7,841,845	905,781	-	901,253	182,639	144,947	1,321,747	8,650,878	-	-	1,275,124	-	-	24,973,578
	256,275,058	49,182,730	7,407,082	1,842,752	901,253	543,277	376,247	3,635,730	81,646,644	9,384,506	2,096,583	6,450,234	1,616,357	295,655	421,654,128
<b>Accumulated amortization</b>															
Opening balance	-	1,675,145	2,128,954	1,349,010	-	261,600	231,300	184,825	3,448,580	625,631	279,543	37,668	1,616,357	295,655	12,030,268
Additions	-	938,287	372,002	40,374	40,564	62,821	28,993	251,467	579,895	312,817	69,886	91,330	-	-	2,825,415
	-	2,613,432	2,498,956	1,389,384	40,564	324,421	260,293	436,292	4,028,445	938,448	349,429	129,007	1,616,357	295,655	14,855,683
<b>Net book value, March 31, 2017</b>	<b>256,275,058</b>	<b>46,571,298</b>	<b>4,908,126</b>	<b>444,368</b>	<b>860,689</b>	<b>188,856</b>	<b>115,974</b>	<b>3,199,438</b>	<b>77,620,199</b>	<b>8,446,058</b>	<b>1,747,154</b>	<b>6,321,227</b>	<b>-</b>	<b>-</b>	<b>406,798,445</b>
<b>Cost</b>															
Opening balance	249,831,462	33,790,130	6,909,199	1,842,752	-	253,751	231,300	942,872	41,381,337	9,384,506	2,096,583	925,220	1,616,357	295,655	348,481,097
Additions	2,894,250	13,471,749	882,135	-	-	168,887	-	1,371,111	31,834,431	-	-	4,248,880	-	-	54,120,483
Writedown of sewage treatment plant on decommissioning	-	(8,921,000)	-	-	-	-	-	-	-	-	-	-	-	-	(8,921,000)
	252,525,712	41,340,885	6,501,301	1,842,752	-	360,638	231,300	2,313,983	72,995,798	9,384,506	2,096,583	5,175,110	1,616,357	295,655	396,680,550
<b>Accumulated amortization</b>															
Opening balance	-	2,584,010	1,796,800	1,312,224	-	219,107	231,300	25,761	2,867,003	312,814	209,657	18,453	1,616,357	295,655	11,409,747
Additions	-	625,429	330,154	30,786	-	42,493	-	159,064	579,577	312,817	69,886	19,215	-	-	2,175,421
Writedown of sewage treatment plant on decommissioning	-	(1,614,900)	-	-	-	-	-	-	-	-	-	-	-	-	(1,614,900)
	-	1,675,145	2,128,954	1,349,010	-	261,600	231,300	184,825	3,448,580	625,631	279,543	37,668	1,616,357	295,655	12,030,268
<b>Net book value, March 31, 2016</b>	<b>252,525,712</b>	<b>39,785,740</b>	<b>4,374,347</b>	<b>493,742</b>	<b>-</b>	<b>69,038</b>	<b>-</b>	<b>2,129,158</b>	<b>69,546,198</b>	<b>8,758,875</b>	<b>1,817,040</b>	<b>5,137,442</b>	<b>-</b>	<b>-</b>	<b>384,850,282</b>

## Tsawwassen Government

### Consolidated schedule of segment disclosure - Schedule 2

year ended March 31, 2017

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2017 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
Property taxes	-	-	6,804,751	-	-	-	-	-	-	6,804,751
Development Works Agreement	4,763,115	-	-	-	-	-	-	-	-	4,763,115
Aboriginal Affairs and Northern Development Canada - Block Contributions	3,166,108	401,634	-	-	-	-	-	-	-	3,567,942
Permit and registry fees	3,329,931	-	-	-	-	-	-	-	-	3,329,931
Province of British Columbia	2,545,966	-	-	-	-	-	-	-	-	2,545,966
Government of Canada	1,652,716	-	-	-	-	-	-	-	-	1,652,716
Share of business enterprise income (Note 7)	1,650,027	-	-	-	-	-	-	-	-	1,650,027
Investment income	503,231	261,022	-	-	146,755	109,630	106,207	-	21,153	1,167,997
Land lease and rental	1,128,465	-	-	-	-	-	-	-	-	1,128,465
Other	476,476	-	-	-	-	-	-	-	-	476,476
Offsite Invois	425,965	-	-	-	-	-	-	-	-	425,965
Utilities	381,850	-	-	-	-	-	-	-	-	381,850
Vancouver Port Authority	263,000	-	-	-	-	-	-	-	-	263,000
Aboriginal Community Career Employment Services	168,434	-	-	-	-	-	-	-	-	168,434
Interest on Final Agreement receivable (Note 8 (a))	92,007	-	-	-	-	-	-	-	-	92,007
Economic development	29,046	-	-	-	-	-	-	-	-	29,046
	20,631,206	682,656	6,804,751	-	146,755	109,630	106,207	-	21,153	28,502,557
<b>Expenses (Note 17)</b>										
Lands and municipal Administration	7,337,835	-	-	-	-	-	-	-	-	7,337,835
Community services - Education	4,174,127	-	-	275	-	-	-	-	-	4,174,402
Social development	1,533,043	-	-	-	-	-	-	-	-	1,533,043
Health	1,016,883	-	-	-	-	-	-	-	-	1,016,883
Taxation	432,907	-	-	-	-	-	-	-	-	432,907
TFN Economic Development Corp.	-	-	2,087,877	-	-	-	-	-	-	2,087,877
Interest on Final Agreement payable (Note 8 (b))	795,369	-	-	-	-	-	-	-	-	795,369
	52,769	-	-	-	-	-	-	-	-	52,769
	15,342,933	-	2,087,877	275	-	-	-	-	-	17,431,085
<b>Excess (deficiency) of revenues over expenses before undemoted items</b>	5,288,273	682,656	4,716,874	(275)	146,755	109,630	106,207	-	21,153	11,071,472
Amortization	(2,825,419)	-	-	-	-	-	-	-	-	(2,825,419)
Recovery of loss on investment	644,404	-	-	-	-	-	-	-	-	644,404
Distributions	(305,665)	-	-	-	-	-	-	-	-	(305,665)
<b>Excess (deficiency) of revenues over expenses</b>	2,801,596	682,656	4,716,874	(275)	146,755	109,630	106,207	-	21,153	8,584,796
Interfund transfers	4,956,877	-	(4,716,874)	-	-	-	-	(240,003)	-	-
Transfer of funds to Treaty Settlement	(596,668)	-	-	-	-	-	-	-	-	(596,668)
Transfer of funds to Legacy Trust	(10,992,835)	-	-	-	-	-	-	-	-	(10,992,835)
Accumulated surplus, beginning of year	59,492,609	290,476,447	-	805,787	1,746,848	1,602,985	881,339	240,003	751,804	356,997,902
<b>Accumulated surplus, end of year</b>	58,661,579	291,169,303	-	806,512	1,893,603	1,712,615	987,546	-	773,037	352,993,196

## Tsawwassen Government

Consolidated schedule of segment disclosure - Schedule 3  
year ended March 31, 2016

	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2016 Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
Offsite levies	21,616,838	-	-	-	-	-	-	-	-	21,616,838
Aboriginal Affairs and Northern Development Canada - Block	3,151,601	296,669	-	-	-	-	-	-	-	3,448,270
Contributions	1,885,735	-	-	-	-	-	-	-	-	1,885,735
Investment income	1,028,454	437,871	-	490	246,820	223,229	124,792	467	106,155	2,168,278
Property taxes	-	-	3,816,076	-	-	-	-	-	-	3,816,076
Share of business enterprise income (Note 7)	1,764,350	-	-	-	-	-	-	-	-	1,764,350
Permit and registry fees	2,760,200	-	-	-	-	-	9,180	-	-	2,777,388
Land lease and rental	925,218	-	-	-	-	-	-	-	-	925,218
Other	416,212	-	-	-	-	-	-	-	-	416,212
Province of British Columbia	340,556	-	-	-	-	-	-	-	-	340,556
Vancouver Port Authority	263,000	-	-	-	-	-	-	-	-	263,000
Interest on Final Agreement receivable (Note 8 (a))	135,177	-	-	-	-	-	-	-	-	135,177
Housing program	87,459	-	-	-	-	-	-	-	-	87,459
Economic development	314,970	-	-	-	-	-	-	-	-	314,970
Utilities	159,045	-	-	-	-	-	-	-	-	159,045
Aboriginal Community Career Employment Services	230,194	-	-	-	-	-	-	-	-	230,194
	35,067,017	734,540	3,816,076	490	246,820	223,229	133,972	467	106,155	40,328,766
<b>Expenses (Note 17)</b>										
Administration	3,799,344	-	-	775	-	-	-	-	-	3,800,119
Lands and municipal	5,547,497	-	-	-	-	-	-	-	-	5,547,497
Community services - Education	1,461,115	-	-	-	-	-	-	-	-	1,461,115
Social development	854,949	-	-	-	-	-	-	-	-	854,949
Health	509,138	-	-	-	-	-	-	-	-	509,138
TFN Economic Development Corp.	855,424	-	-	-	-	-	-	-	-	855,424
Taxation	-	-	1,081,098	-	-	-	-	-	-	1,081,098
Housing program	178,105	-	-	-	-	-	-	-	-	178,105
Interest on Final Agreement payable (Note 8 (b))	46,116	-	-	-	-	-	-	-	-	46,116
	13,251,688	-	1,081,098	775	-	-	-	-	-	14,333,661
(Deficiency) excess of revenues over expenses										
before undemoted items	21,815,329	734,540	2,734,978	(285)	246,820	223,229	133,972	467	106,155	25,995,205
Amortization	(2,175,421)	-	-	-	-	-	-	-	-	(2,175,421)
Write-down on STP	(4,306,100)	-	-	-	-	-	-	-	-	(4,306,100)
Distributions	(31,427)	-	-	-	-	-	-	-	-	(31,427)
(Deficiency) excess of revenues over expenses	15,302,381	734,540	2,734,978	(285)	246,820	223,229	133,972	467	106,155	19,482,257
Interfund transfers	2,734,978	-	(2,734,978)	-	-	-	-	-	-	-
Transfer of funds to Treaty Settlement	(596,668)	-	-	-	-	-	-	-	-	(596,668)
Accumulated surplus, beginning of year	42,051,918	289,741,907	-	805,072	1,500,038	1,379,756	747,367	239,536	645,729	337,112,313
<b>Accumulated surplus, end of year</b>	<b>59,492,609</b>	<b>290,476,447</b>	<b>-</b>	<b>805,787</b>	<b>1,746,848</b>	<b>1,602,985</b>	<b>881,339</b>	<b>240,003</b>	<b>751,894</b>	<b>355,997,902</b>

## Schedule of Remuneration



## Tsawwassen Government

Schedule of salaries and honoraria, travel expenses and other remuneration paid to Executive Council and Chief Administrative Officer  
year ended March 31, 2017

(Unaudited)

											2017
Name of individual	Position title	Number of months (1)	Employment	Executive Council	Benefits	Pension	Legislative honorarium	Employment	Executive	Contract Work	Total
			salary	salary				travel/other (2)	travel/other (2)		
			\$	\$	\$	\$	\$	\$	\$	\$	
Williams, Bryce	Chief	12	-	74,692	3,755	6,091	8,583	-	7,427	-	100,548
Cassidy, Laura	Executive Council Member	12	65,497	15,362	5,162	6,549	8,783	660	61	-	102,074
Jacobs, Andrea	Executive Council Member	12	35,805	16,901	4,441	1,482	8,083	-	2,729	-	70,441
Jacobs, Nikki	Executive Council Member	12	-	30,725	1,131	1,603	8,983	-	360	22,500	65,302
Corbet, Tanya	Executive Council Member	12	-	30,725	794	1,266	8,983	-	3,352	54,282	99,382
McCarthy, Tom	Chief Administrative Officer	11	145,347	-	5,148	7,866	-	5,103	-	-	163,464
Fletcher, Tom	Chief Administrative Officer	2	-	-	-	-	-	-	-	39,000	39,000
			246,649	168,405	20,431	24,857	44,415	5,763	13,929	115,782	640,211

(1) Represents the number of months during the fiscal year that the individuals were in their position.

(2) Expenses include cell phone, costs of transportation, accommodation, meals, hospitality and incidental expenses, and may include amounts paid on behalf of other councilors.









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