



?AQ'AM

2023/2024 Annual Report

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Nasu?kin Welcome

Last July 17th 2023 a fire sparked and homes burned to the ground. There was shock. There was loss. And there is recovery.

Community safety continues to remain a critical issue as evidenced by the work of the Task Team. Thank you, members, of the Task Team and all the other committees that community members serve.

We all realize that safety means more than wildfire: it means fire safety, clean water, strong leadership, and robust emergency planning.

Everyone is at different stages of addressing the trauma and healing in our lives. Like fire behaviour the winds can shift at anytime.

We are grieving many loved ones.

And we are so grateful for the people and organizations that have supported us and continue to offer care.

We are proud of the work done this year.

I hope this report gives you a good idea of some of the core activities and services that were provided.

Nasu?kin Joe Pierre

Administration Welcome

As interim CAO, I am humbled by the responsibility of getting things done in a way that meets the social, cultural, and economic needs of ?aqam.

2023-24 was tumultuous year with some good planning accomplished.

Your government listened to you and worked to better match your needs to our resources. This is not easy work because of the many forces of stability and instability that make change, particularly aspirational change, so challenging.

I wish to thank all community members, staff members (current and past) and all our partners that make our service to you possible.

I also personally apologize to you if our services to you have not been us at our best. We aim to deliver the best of ourselves through your organization.

My limited role has three circles of priority:

- 1) co-create an effective process to select the next CAO,
- 2) provide clear leadership for government services at ?aqam that aligns capacity, your aspirations and concerns, and
- 3) lay the foundation for better systems water, emergency, and safety response networks.

Thank you for the opportunity to serve ?aqam.

Sincerely,

Stan Chung, PhD

SERVICES AT ʔAQʔAM

Total Budget \$10,381,068



Number of
staff: 55

Council:

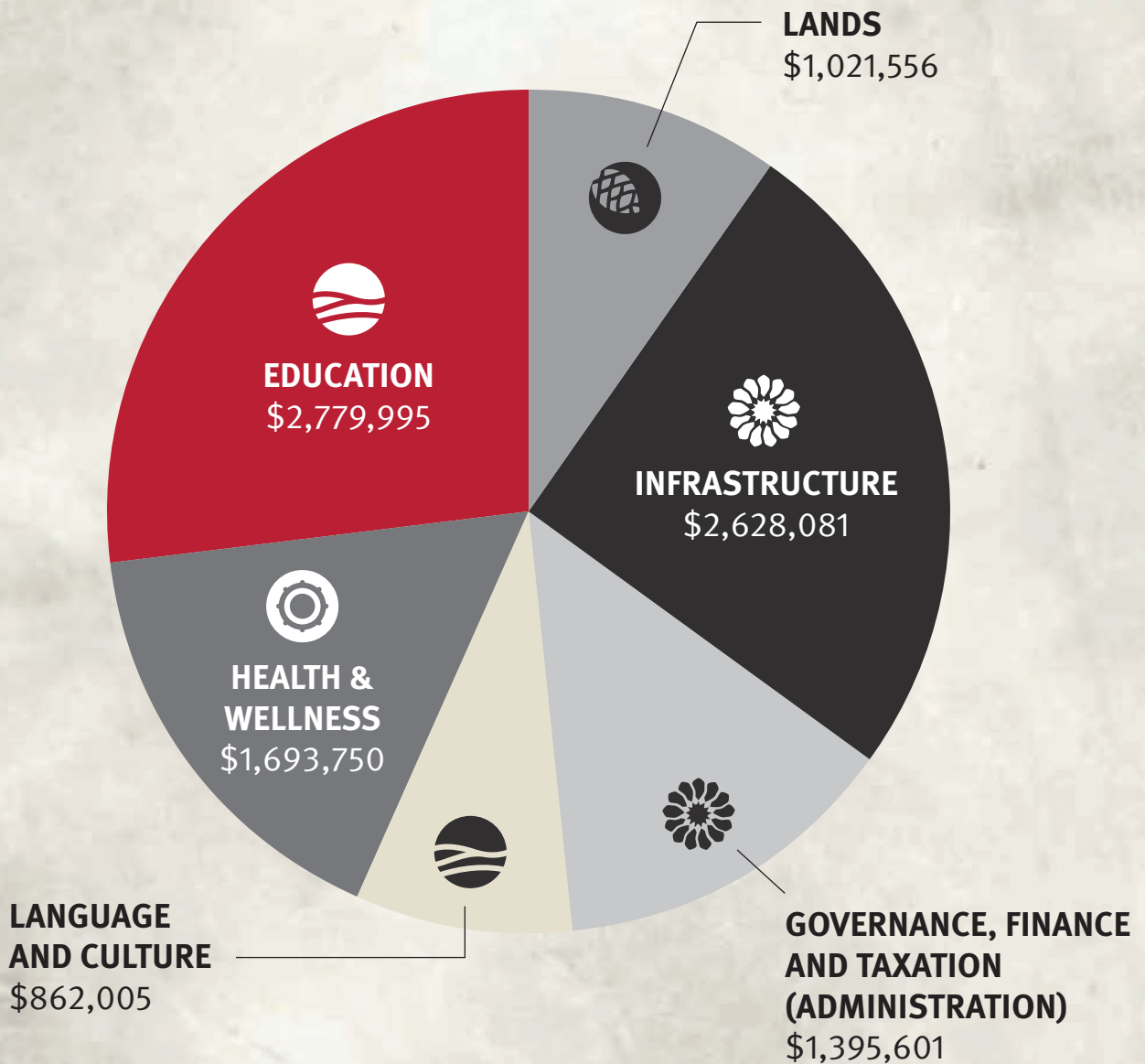
Nasuʔkin Joe Pierre

Councillor Julie Birdstone

Councillor Jason Andrew

Councillor Sancira Williams-Jimmy

Councillor Dallas Cardinal- Clement



SERVICES AT ʔAQʔAM

LANDS	Our long-term goal is the control and management of our land, the health of our ecosystem with people, and strong Ktunaxa-values led partnerships with federal, provincial, and corporate entities that provide wellbeing to community members.
Leader	Heather McMahon, appointed April 2024
Staff Members	Sarah Baines, Land Code Advisory Skylar Nikkel, Project Coordinator
Top Three Goals	1. April 2023 Prescribed burn 2. Wetlands Restoration Project 3. Completion of the Timber Specific claim
Core Challenges	- St Mary's Wildfire 2023 - Half of the Department roles vacant
Key programs/ services	Internal environmental project review and permitting Cluster drinking water system systems to construction (in progress) Land Code advisory Forestry management
Budget	\$1,021,556

INFRASTRUCTURE (Maintenance of facilities, water systems and capital)	Our long-term goal is to enhance the health, safety, and well-being of every ʔaqʔam member and household. Our work is centred by shared ʔaqʔamnik values and Ktunaxa ways of knowing. Learning, gathering, and working are conducted in living spaces and facilities that foster respect and dignity.
Leader	Vacant May 2024 and advertised
Staff Members	Sloane More, Kurt Ljungberg, Phil Wood, Logan Casimer, Cordell Birdstone, Alice Oler, Daniel Vandenberg
Top Three Goals	1. Implementation of a Housing Strategy which encompasses community engagement, housing renovations and new home development. - New Housing project Plan finalized for 20 unit development Funding Secured MOU deliverables complete, renovations application submitted 2. Oversee CMPS 8759 Back Up Well/Water main Feasibility Study & Cluster system project 3. Emergency Management
Core Challenges	Cluster system had a scope change and has been accelerated
Key programs/ services	Building and grounds maintenance Capital projects Housing support and management Housing renovation project Water systems operations Emergency Management
Budget	\$2,628,081

SERVICES AT ʔAQʔAM

GOVERNANCE	Governance means how we conduct ourselves for our long-term future as ʔaqamnik and Ktunaxa. Governance is the way of organizing ourselves. Good governance strengthens who we are as a people, how we make decisions together, and how we celebrate our values.
Leader	Bonnie Harvey, Guardians in Training; Tipi Pole Champions
Top Three Goals	<ol style="list-style-type: none"> 1. Community Strategic Plan Renewal: Secured consultant and workplan has been created that focuses on mentoring as well as ensuring community’s voice resonates throughout Ka Kni#wi-tiya#a—our thinking. 2. Membership Law: Membership Clerk responsibilities have returned home to the Language & Culture department, and we had a successful referendum on the updated Membership Law. 3. Independent Chief and Council Compensation Committee: This committee’s functionality is based upon utilizing personal skills to positively guide our future.
Core Challenges	Change of consultant working on strategic plan renewal, minimal staff capacity. Multi year funding required to operate GIT. We need barrier free transportation for our youth.
Key programs/ services	Youth and Community governance outreach: Networking to improve our governance path. Water Governance initiatives: GIT hosted workshops, Beaver Believers opening doors for the transfer of knowledge and water monitoring training. Youth Leadership Camp continues to provide guidance to Ka kni#wi-Dya#a (strategic plan) renewal.
Budget	Incorporated within the admin budget (\$1,392,482)

LANGUAGE AND CULTURE	The Language and Culture department is based on the belief that our culture, language, and land are inextricably linked with our wellbeing. Our department helps community find strength in Ktunaxa culture, ʔaqamnik traditions, language development, and community togetherness. We create together, grieve together, learn together, and support each other in our collective aspirations and dreams.
Leader	Denise Birdstone
Staff Members	Chrystal Williams, Nathan Taron, Lyla Gilhuly
Top Three Goals	<p>Our top three goals this past year were:</p> <ol style="list-style-type: none"> 1. Continue to make Language and resources available to the community 2. Continue Language Revitalization work through FPCC projects 3. Work with KNC TKL department on language revitalization
Core Challenges	Staff shortages and community tragedies
Key programs/ services	Wednesday Night activities, Truth and Reconciliation Walk, ʔaqam Pow wow, Easter Mass at St. Eugene, BC and National Elders Gatherings, KNC Language Summit, Ktunaxa Literacy Day, FCPP training in Prince George, Genealogy with Gina, Ktunaxa Language Lessons, and various workshops such as fan making, Pendleton jackets, ribbon skirts and shirts, etc.
Budget	\$862,005

SERVICES AT ʔAQʔAM

<p>HEALTH AND WELLNESS Incl Social Dev</p>	<p>Our department believes in community driven programs that honor the traditional knowledge, language, and culture of the ʔaqʔamnik. Our goal is to create a safe environment that encourages healing, connection, and growth, while empowering individuals to take an active role in their own health and healing journey.</p>
<p>Leader</p>	<p>Monica Lloyd</p>
<p>Staff Members</p>	<p>Jackie Brown, Kim Halvorson, Autumn Patrick, Jessica Cashen, Jennifer Damstrom, Frankie Hunt, Pina Zilli, Tara Delaire, Richard Leesman, Ivan Nikolov, Shelby Aquila</p>
<p>Top Three Goals</p>	<ol style="list-style-type: none"> 1. To create the case manager position and work in collaboration with the team to create a comprehensive intake form that will ensure all necessary information, supports, and services are reviewed, offered, and/or implemented for community members. The case manager position is well established, and a comprehensive intake form has been implemented. 2. Work through the disengagement process with KNC. Ongoing negotiations and support with KNC. Completed the process to onboard 3 electronic medical systems for ʔaqʔam; Medi-tech, Mustimehw, and Panorama. 3. Work as a team to identify the needs of community and the creation of a health and wellness plan with a focus on Mental Health and Substance Use. ʔaqʔam moved to a 10-year Block funding agreement in April 2024 with FNHA. Further engagement with community is required to ensure programs and services are in alignment with community needs.
<p>Core Challenges</p>	<p>Consistency in some programming due to reliance on yearly grants, effectively reaching all community members to support health and wellness, managing community needs with current staff.</p>
<p>Key programs/ services</p>	<p>Referral and Case Manager support for multiples services, Wellness Liaison; individual/family wellness planning, Home & Community Care & Public Health nurse, Home Care Aides, transportation to appointments, Mental Health and Substance Use counselling and services, Community Life Skill & Home Support, Foot Clinic, Wellbriety, Equine Therapy, Income Assistance, Indian Registration Administration, Commissioner of Oaths.</p>
<p>Budget</p>	<p>\$1,693,750</p>



SERVICES AT ʔAQʔAM

<p>EDUCATION (Elementary School, Daycare and Post Secondary)</p>	<p>We believe in freedom and choice. We value options in educational pathways, so that students and families can pick the journey best suited to find success. We work so that Ktunaxa culture, language, and land are inextricably linked by the power of Indigenous-led education. Our department supports the collective aspirations and dreams of ʔaqʔam by delivering education that is rooted in our love for one another. We value relationships. Everything we do is underscored by the history of ʔaqʔamnik culture, language, and land.</p>
<p>Leader</p>	<p>Eryn Geddes</p>
<p>Staff Members</p>	<p>Michael Bishop, Shelby Aquila, Jonathan Meister, Sunshine Capilo-Joseph, Juanita Eugene, Tabitha Capilo, Sara Frost, Kirsten Johnson, Rebecca Lewis, Ivan Nikolov, Tod Lunan, Jennifer Ogilvie, Matthew Quick, Nakita Sebastian, Jolene Sebben, Rose Lalande, Teri Shatosky, Shannon Wilson, Pauline Arnold, Elli Bamsey, Trennon Aikins, Stephanie Phillips, Marina Palmer, Darcy Stevens, Kelli Dalziel, Taylor Johnson, Rossini Lacro-Lalande, Aloha Palmer, Audrey Palmer, Mackenzie Rad, Jessica Spalding, Karen Smith</p>
<p>Top Three Goals</p>	<ol style="list-style-type: none"> 1. Community outreach to decipher the need to expand Grades and planning if applicable. 2. Support the continued compliance and operation of the daycare- meeting or exceeding Community and external requirements and supporting the needs of the children and families. 3. Ensure review, signing and submission of all relevant Jurisdiction agreements. Establishment of First Nations Education Authority. ʔaqʔam is working collaboratively with FNESC and University of Victoria to finalize the Local Teacher Certification Program.
<p>Core Challenges</p>	<p>Staff retention, Early Childhood Education (ECE) certification compliance, chronic absenteeism</p>
<p>Key programs/ services</p>	<p>0-6 Early Childcare Services, Pre K-Grade 7 On-Reserve Programming, Post-Secondary Funding and Support, K-12 Public and Private Education partnerships, Summer Programming</p>
<p>Budget</p>	<p>\$2,779,995</p>



SERVICES AT ʔAQʔAM

ACE	ACE is an arms-length economic development arm of ʔaqʔam. Please see the ACE 2023-24 Annual Report for more information.
Leader	Craig Campbell
Staff Members	Aminda Joseph, Amanda Dixon, Paul Hammerton, Stan Hadikin
Key programs/ services	See https://www.investaqam.com/ for ʔaqʔam Community Enterprises Annual Report
Budget	\$325,882 (Not included in ʔaqʔam expenses)

FINANCE	Our department believes in supporting the financial literacy and financial decision-making capacities of leadership, community, and staff in a manner that centres Ktunaxa values and ʔaqʔamnik traditions and knowledge.
Leader	Ivan Winter
Staff Members	Ken Sanders, Grace Joseph
Top Three Goals	<ol style="list-style-type: none"> 1. Ensure the integrity of ʔaqʔam’s accounts in accordance with General Accounting practices 2. Support the ʔaqʔam administration, ʔaqʔam corporations and ʔaqʔamnik. 3. Support ʔaqʔam Council in financial decision making with clear and pertinent information.
Core Challenges	Time constraints associated with most of the accounting processes.
Key programs/ services	<p>Ensure integrity and scrutiny of financial processes and accounts. Production of the annual audited financial statements Accounts payable Accounts receivable Salary payments Support for administration and ʔaqʔamnik Support for Nasuʔkin and Council Support for all ʔaqʔam’s corporate entities</p>
Budget	Incorporated within the admin budget (\$1,392,482)

PROGRAMS

HEALTH AND WELLNESS

DEPARTMENT	PARTNER(S)	COST
Income Assistance	Indigenous Services Canada, All 7aąam Departments	440,721
7aąamnik Home Security	7aąam Operations	13,407
Community Wood Day	Canfor, 7aąam Operations	7,500
Certificate of Indian Status and Secured Certificate of Indian Status	Indigenous Services Canada	5,218
Suicide Prevention Awareness Walk	College of the Rockies/COTR Avalanche Volleyball Team, Just Music, Mr Mikes, Starbucks, Cranbrook Food Bank, CMHA, Interior Health, Josh Lockhart Counsellor, KKFSS Counsellor Carmen Collings, 7aąam Language and Culture Dept., 7aąam governance	3,560
National Addictions Awareness Week	Harms Reduction Grant FNHA , RCMP, Interior Health	1,575
Wellbriety "One Day At A Time" Talking Circle	Richard Leesman, FNHA, KNC	27,500
Menstrual Equity	United Way, Government of BC, FNHA	25,000
Community Driven Harm Reduction	FNHA, Towards the Heart Program, BCCDC, Interior Health, KNC	25,500
Tuesday Community Activity nights	FNHA, KKFSS	5,325
Youth Game Days	Josh Lockhart, KNC, KKFSS, Columbia Basin Trust	1,925
Plant Medicine Workshop	Tonya Robataille, Harms Reduction grant	3,500
Keepers of the Season Land-Based Workshop	FNHA landbased healing grant, Darcy Fisher, Jenny Fisher	7,695
New Horizons Grant - Elders Programming, Elders Yoga, Elder walking group, cooking,	Government of Canada, 7aąam Education Dept.	14,780
Food Security/Food Literacy - Food Delivery	Food Bank, Kimberley Cranbrook Food Hub, Better at Homes, FNHA	19,500
Recreation Fund - Adult/youth	7aąam band, 7aąam Education Dept and Operations	50,000
Recreation Activities: Ice Hockey Program, Spring Break Sports Camp, Running Club, Blue Jays Community Camp, Open Gym nights Paintball, Zip Line Zip Valley, Season Hockey Tickets, Wall Climbing, White Water Rafting, Basketball Camp, Archery Program	City Cranbrook, Ktunaxa Child & Family, Colval, Cranbrook Bucks, Spirit Climbing Wall, Wildamps, Aqamnik School, Jay Care Food grant, Basin Youth Network, I-SPARC grant, Jays Community Partner, ViaSport, 7aąam Education and Operations Dept.	27,175
Blue Lake Camp	Columbia Outdoor School, FNHA, 7aąam Language and Culture Dept., 7aąam governance	10,000
Youth Leadership Camp	Canadian Mountain Hospitality, Columbia Outdoor School, FNHA, 7aąam governance	20,000
Equine Facilitated Wellness	Emily Dumaresq, KKFSS, FNHA	16,000
Medical Patient Travel	FNHA	18,321
Pre/Post Natal Nutrition	FNHA	5,000
7aąam Elves Gift of Giving, Elders gifts; Christmas	Community Initiative Fund, All 7aąam Departments	10,471
7aąamnik NataniK Carnival	Keon Just Music, Community Initiative Fund, All 7aąam Departments	7,042
Foot Clinic	FNHA, Jenny Currier: nurse,	12,615
International Overdose Awareness Day	IOAD grant:FNHA	2,000
International Women's Day	FNHA Harms Reduction, cranbrook donations	2,800
Spring Break Family Support	Community Initiative Fund	7,542
Mobile Clinics: BC Cancer Mobile Mammogram, Seabird Diabetes	FNHA, KNC	1,000
GIT Baby Honoring Blankets	FNHA	500
Nutrition Kitchen with Dietician	Interior Health	400
Caregivers Group	KKFSS Child and Youth Mental Health, FNHA	400

PROGRAMS

EDUCATION

DEPARTMENT	PARTNER(S)	COST
Cultural Connections-Professional Development	Little Badgers Daycare Staff	500
BC Aboriginal Child Care Society Grant	IELCC & BCAACS	90,000
Language & Culture - Tiny Tots Drumming and Ktunaxa Language	Miss Juanita Eugene & Tabatha Capilo, Andrea Alexander, Doreen Alexander	15,000
AHSOR-Aboriginal Head Start on Reserve	FNHA	40,000
External Collaboration - Professional development through workshops and collaborations	School Districts No 5 & No 6, College of the Rockies (Student babysitter and Trades Sampler Programs), Wildsight, East Kootenay Teacher Education Program, Health and Wellness, RCMP, Language and Culture	10,000
Salmon Lifecycle Awareness - Fall Salmon Run and Logo contest	Wildsight, Shuswap Band	0
Tipi Pole Day	FNESC L & C Grant	10,000
Extra-Curricular Activities	Kimberley Alpine Resort, We-Bike, RCMP, Wildsight, Blue Lake Camp, Health and Wellness, ARQ Mountain Center, Spirit Rock Climbing, Kimberley Aquatic Center	10,000
Ktunaxa Early Learning Literacy Project	KNC TKL	5,000
Earth Day Waste Management Project	Indigenous Zero Waste Technical Advisory Group (IZWTAG) ʔaqamniK School Tipi Pole Program	7,500
Parent Advisory Council	FNSA Parents' Club	6,000
Teacher Certification Framework	Education Committee, Community Engagement & Feedback Group, University of Victoria, FNESC	5,000
Annual ʔaqam Community Christmas Parade	Fortis Gas	10,000
FNSA Annual Conference (Vancouver)	FNESC L & C Grant	10,000
Annual Awards Day Celebration	COTR, CBT	8,000



PROGRAMS

LANDS AND NATURAL RESOURCES

DEPARTMENT	PARTNER(S)	COST
Wetland Restoration	Real Estate Foundation of BC	39,010
2023 Prescribed Burn	Govt of Canada	322,489
Land mapping data update	ISC	IN-KIND
Regulatory support to ʔaᑭam Community Enterprises and ʔaᑭam Operations Department	ʔaᑭam	IN-KIND
First Nations Drinking Water Settlement Claim Forms	ʔaᑭam	IN-KIND
Lands Committee	ISC	31,529



PROGRAMS

LANGUAGE AND CULTURE

DEPARTMENT	PARTNER(S)	COST
Wednesday Night Culture Activities	Community and various Facilitators	33,493
Language Speakers and Knowledge Holders Advisory Committee	Language Speakers & Knowledge Holders	76,317
Task Group	ʔaɓam	51,736
Guns and Gangs Conference	Safer School Together	623
Border Walk	ʔaɓam	1,500
Ktunaxa Nation Council Traditional Knowledge and Language (TKL)	Sophie Pierre and Kay Shottanana	0
Spring and Fall Language Summits	KNC Traditional Knowledge & Language	0
September 30th Truth and Reconciliation Walk	CBT/Fortis/Teck/Canfor/KKC&FSS	10,344
September 30th ʔaɓam Pow Wow	CBT/Fortis/Teck/Canfor/KKC&FSS	46,893
Christmas Mass and Choir, Easter Mass, monthly mass	Catholic Church	129
All Souls Day Dinner and Mass	Dorothy Alpine and Catholic Church	129
BC Elders Gathering	KNC Traditional Knowledge & Language	9,264
Visit to UBC Museum to view Ktunaxa belongings	UBC	0
National Gathering of Elders	ʔaɓam	8,989
FPCC Training Conference	First People Cultural Council	699
ʔaɓamnik Elementary School Trick or Treating	ʔaɓam	0



PROGRAMS

OPERATIONS

DEPARTMENT	PARTNER(S)	COST
Emergency management (Wildfire 2023)	BCWF/City of Cranbrook/EMCR	Reimbursable
Cluster water system	ISC	130,176
Low income housing project	BC Housing	32,681
Electrification (Evs, chargers)	CBT	203,512
ʔaᑕamnik home renovation project	ISC	518,262
Support ʔaᑕamnik in home Repair and maintenance	ʔaᑕam	7,891
Water system Management	ISC/Customers	228,566
Management of the ʔaᑕamnik Community Initiatives program	CBT	36,500
Grounds and and ʔaᑕam building maintenance	ISC	316,515

FINANCE/IT

DEPARTMENT	PARTNER(S)	COST
Digital meeting conversion	ISC	43,600

ADMINISTRATION/GOVERNANCE

DEPARTMENT	PARTNER(S)	COST
Ka kni#wi·tiyaᑕa update	CBT	21,450



Salaries and other Renumeration

NASU7KIN AND COUNCIL SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER RENUMERATION

NAME	POSITION	MONTHS	SALARY/ RENUMERATION	OTHER RENUMERATION (NOTE 1)	TRAVEL (NOTES 2)	TOTAL
J Pierre	Nasu7kin	12	31,068	24,664	306	56,038
D Cardinal-Clement	Councillor	12	23,618	16,387	3,626	43,631
J Birdstone	Councillor	12	23,618	15,750	1,010	40,378
J Andrew	Councillor	12	23,618	17,694	0	41,312
S Williams-Jimmy	Councillor	12	23,618	15,600	0	39,218
TOTAL		12	125,540	90,905	4,942	220,577

SENIOR MANAGEMENT SALARIES, TRAVEL EXPENSES AND OTHER RENUMERATION PAID

POSITION	MONTHS	SALARY	OTHER RENUMERATION (NOTE 1)	TRAVEL (NOTES 2)	TOTAL
Chief Operating Officer	12	132,119	20,316	0	152,435
Director of Finance	12	134,176	22,104	0	156,280
TOTAL	12	266,295	42,420	0	308,715

Note 1: Other remuneration includes all other forms of remuneration paid, including (but not limited to) pension contributions, bonuses, health benefits, disability benefits, vehicle allowance, cellular phones, and employer CPP and EI contributions.

Note 2: Travel expenses include reimbursements paid to elected officials for the use of their personal vehicles in addition to travel expenses paid directly by the Band to the individual to carry out his/her duties.

Nasu?kin and Council Declarations

As required by section 10 of the Finance and Administrative Law, below is a declaration by all Nasu?kin and Council for any business contracts received by Nasu?kin and Council or their member of family including dependent children, or their spouses.

Furthermore, that Nasu?kin and Council declare that any member of their family, as described above, be an employee of the Band.

BUSINESS INTEREST

NAME	BUSINESS NAME	FINANCIAL INTEREST		NATURE OF INTEREST	INTEREST %
		FAMILY MEMBER	OWN		
Julie Birdstone	Bead making	Yes	100%	Owner/contractor	100%
Joe Pierre	Jennifer Pierre	Yes	0%	Artist	49%
Joe Pierre	Sophie Pierre	Yes	0%	Working Group	100%
Jason Andrew	Max Andrew	Yes	0%	Committee	100%
Dallas Cardinal-Clement	Cardinal Business Solutions	Yes	100%	Owner	100%
Sancira Williams-Jimmy	Kutenai Williams-Shottanana	Yes	0%	Working Group	100%

Family member employed

NAME	EMPLOYEE NAME	RELATIONSHIP
Julie Birdstone	Denise Birdstone	Sister
Julie Birdstone	Cordell Birdstone	Son
Jason Andrew	Michelle Shortridge	Sister
Jason Andrew	Logan Casimer	Brother
Sancira Williams-Jimmy	Chrystal Williams	Mother
Sancira Williams-Jimmy	Kutenai Williams-Shottanana	Sister

SENIOR MANAGEMENT DECLARATION

Neither Chief Administrative Officer nor the Director of Finance has any business interests or family members employed by the band (as described above).



Membership Loan details as of 31st March 2024

NAME	DATE OF LOAN	PURPOSE	AMOUNT (INC INTEREST)	OUTSTANDING	IN ARREARS
Rod Birdstone	29 Mar 2019	Car Payment	1987.66	1987.66	Yes
Tyrone Gwilliam	11 Apr 2022	Rent	671.02	671.02	Yes
Charlene Birdstone	15 Apr 2022	Tax Payment	1572.05	967.31	Yes
Pauline Arnold	13 Mar 2024	Stove	971.02	60.44	No

All loans repaid June 2024

FULL AUDITED FINANCIAL STATEMENTS AVAILABLE AT AQAM.NET

AQAM

Consolidated Statement of Financial Position

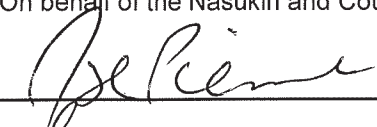


March 31, 2024, with comparative information for 2023

	2024	2023
Financial Assets		
Cash and cash equivalents	\$ 2,116,499	\$ 1,547,565
Restricted cash, cash equivalents and investments (note 2)	66,450,100	32,560,464
Accounts receivable (note 3)	2,767,615	1,594,038
Investments (note 4)	1,400,115	1,450,115
Investment in business enterprises (note 5)	3,665,778	3,411,083
	<u>76,400,107</u>	<u>40,563,265</u>
Liabilities		
Accounts payable and accrued liabilities (note 6)	2,399,571	610,442
Deferred revenue (note 7)	3,687,256	3,756,740
	<u>6,086,827</u>	<u>4,367,182</u>
Net financial assets	<u>70,313,280</u>	<u>36,196,083</u>
Non-Financial Assets		
Tangible capital assets (note 8)	13,217,929	13,108,085
Prepaid expenses and deposits	288,152	251,769
	<u>13,506,081</u>	<u>13,359,854</u>
Accumulated surplus (note 9)	<u>\$ 83,819,361</u>	<u>\$ 49,555,937</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 83,792,701	\$ 49,555,937
Accumulated remeasurement gain	26,660	-
	<u>\$ 83,819,361</u>	<u>\$ 49,555,937</u>

Commitments and contingencies (note 13)
Trust funds (note 14)

See accompanying notes to consolidated financial statements.

On behalf of the Nasukin and Council:


 _____ Nasukin

 _____ Chair of Finance and Audit Committee

 _____ Director of Finance

AQAM

Consolidated Statement of Operations and Accumulated Surplus

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (note 1(h))	2024	2023
Revenue:			
Transfers from other governments:			
Government of Canada	\$ 12,175,567	\$ 12,366,034	\$ 3,560,758
Province of British Columbia	1,898,221	2,752,528	2,101,826
First Nations Health Authority	1,001,603	950,797	903,840
Ktunaxa Nation Council	52,890	52,889	86,445
First Nations Goods and Service Tax	234,000	272,146	237,112
Grants	1,569,960	1,573,018	1,211,848
Impact Management and Benefit Agreement (IMBA) and Economic and Community Development Agreement (ECDA)	9,613,874	12,728,558	7,110,812
British Columbia First Nations Gaming Revenue Sharing Limited Partnership	199,494	431,137	468,872
Columbia River Treaty revenue sharing	-	9,255,719	-
Property taxation, net of homeowners' grants	79,819	78,239	79,819
User fees	171,478	206,661	226,792
Rent and lease	123,600	143,389	153,760
Interest	1,293,000	2,537,801	1,010,856
Other	541,876	1,014,221	883,050
Equity in earnings (loss) of business enterprises (note 5)	-	254,695	(101,813)
	28,955,382	44,617,832	17,933,977
Expenses (Schedule 1):			
Administration	1,527,807	1,392,482	1,185,882
Education	562,006	546,805	472,762
Elementary School	1,706,741	1,889,129	1,419,867
Social Development	467,650	582,641	447,559
Maintenance of Facilities	1,956,680	1,964,228	1,270,375
aqamnik Daycare	351,024	344,061	295,417
Community Services	1,024,581	1,111,109	831,786
Taxation	3,000	3,199	3,127
Lands and Natural Resources	1,448,250	1,021,556	843,089
Housing	-	-	105,998
Water System	65,875	92,389	78,928
Language, Culture and Community	1,074,059	862,005	448,765
Capital	1,035,200	571,464	552,331
	11,222,873	10,381,068	7,955,886
Surplus	\$ 17,732,509	34,236,764	9,978,091
Accumulated operating surplus, beginning of year		49,555,937	39,577,846
Accumulated operating surplus, end of year		\$ 83,792,701	\$ 49,555,937

See accompanying notes to consolidated financial statements.

AQAM

Consolidated Statement of Changes in Net Financial Assets

Year ended March 31, 2024, with comparative information for 2023

	2024 Budget (note 1(h))	2024	2023
Surplus	\$ 17,732,509	\$ 34,236,764	\$ 9,978,091
Changes to non-financial assets:			
Acquisition of tangible capital assets	(1,470,906)	(750,736)	(264,210)
Amortization of tangible capital assets	513,545	604,192	675,721
Net book value of tangible capital assets disposed	-	36,700	23,583
	(957,361)	(109,844)	435,094
Acquisition of prepaid expenses and deposits	-	(288,152)	(251,769)
Use of prepaid expenses and deposits	-	251,769	117,470
	-	(36,383)	(134,299)
Net remeasurement gain		26,660	-
Increase in net financial assets	\$ 16,775,148	34,117,197	10,278,886
Net financial assets, beginning of year		36,196,083	25,917,197
Net financial assets, end of year		\$ 70,313,280	\$ 36,196,083

See accompanying notes to consolidated financial statements.

AQAM

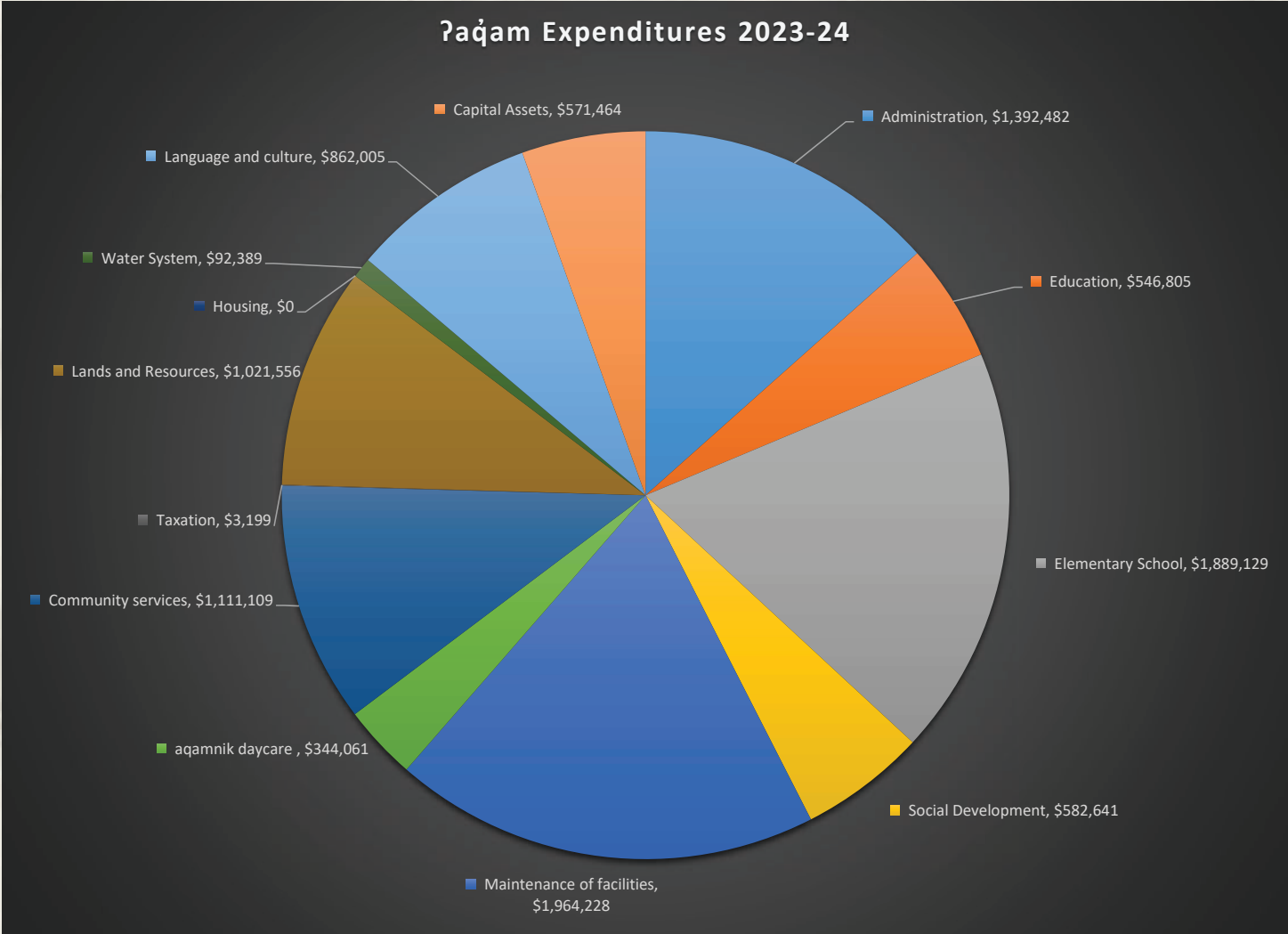
Consolidated Statement of Remeasurement Gains and Losses

Year ended March 31, 2024, with comparative information for 2023

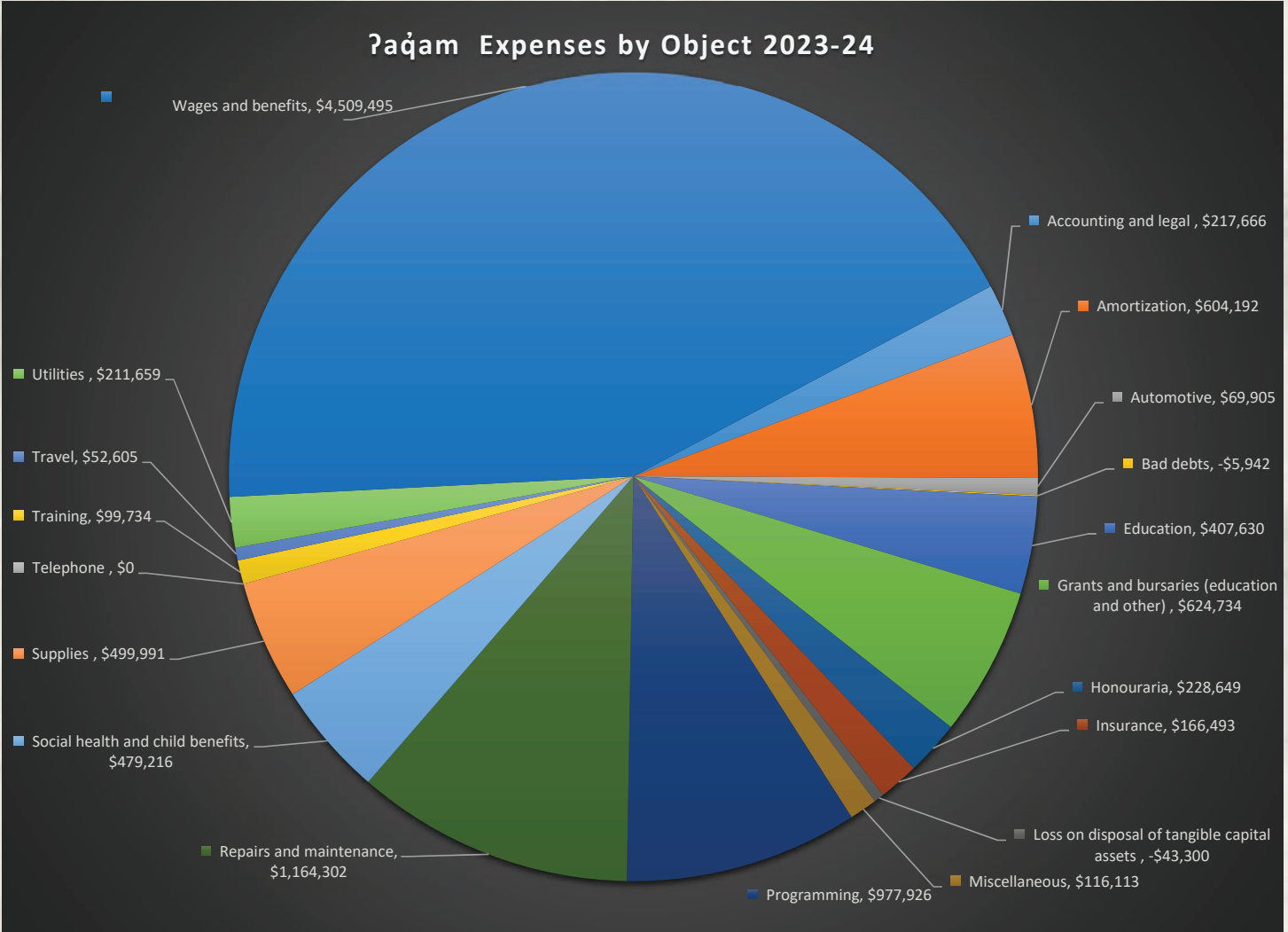
	2024	2023
Portfolio investments:		
Accumulated remeasurement gain, beginning of year	\$ -	\$ -
Net unrealized gain	26,660	-
Accumulated remeasurement gain, end of year	\$ 26,660	\$ -

See accompanying notes to consolidated financial statements.

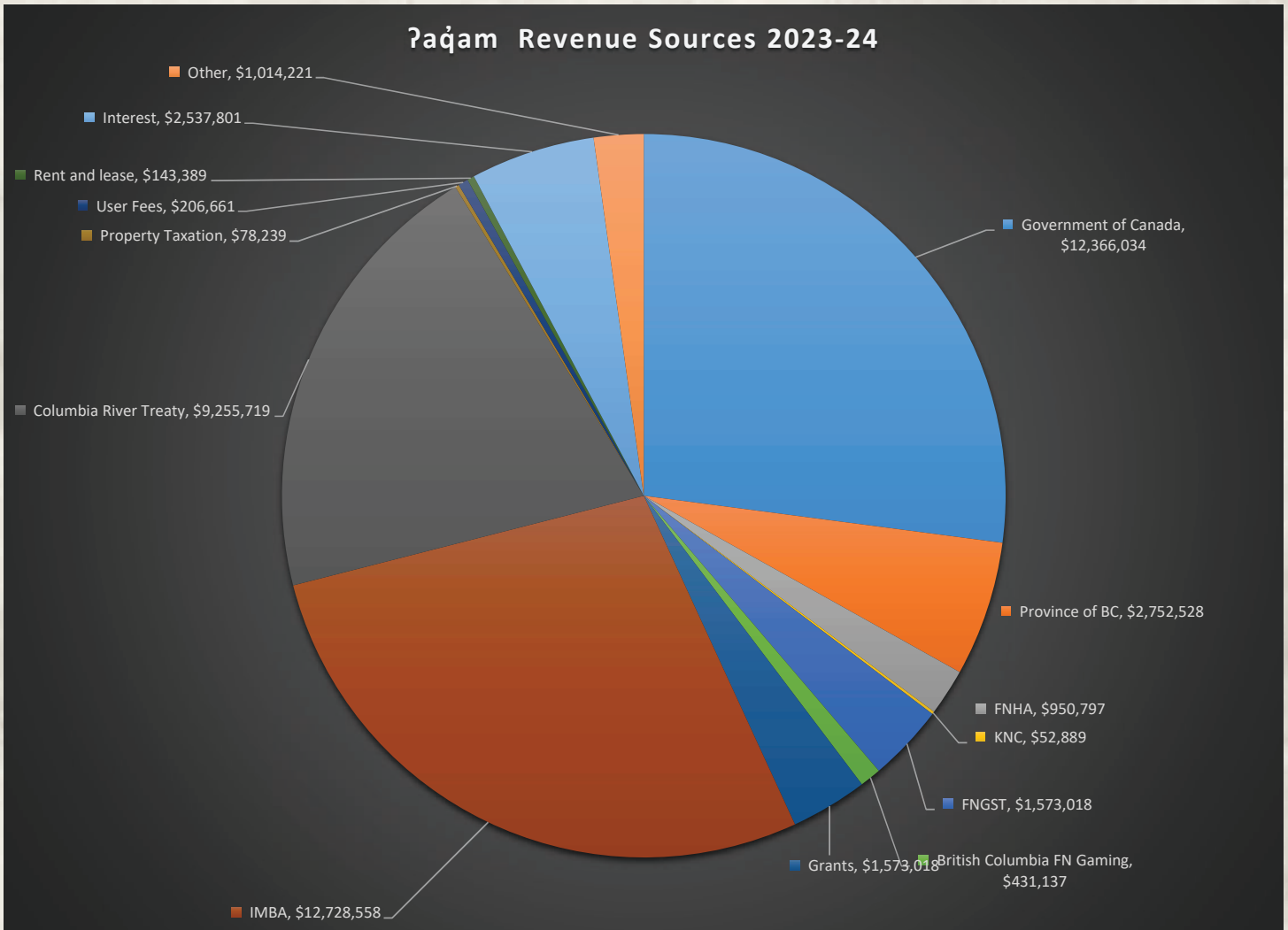
ᑭᓱᓂᓐ ᑭᓱᓂᓐ 2023-24



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ᐃᐱᐃ Revenue Sources 2023-24



Acknowledgements

Lands Committee Members:

Bonnie Harvey, Chris Joseph, Faye O'Neil, Gloria Hunter, Jason Andrew, Max Andrew, and Terry White

Language Speakers and Knowledge Holders:

Kay Shottanana, Juanita Eugene, Sherry Sebastian, Sophie Pierre, Gloria Hunter, Irene Benallie, Robert Williams, Julie Birdstone, Deanna White, Violet Birdstone, Isabelle Andrew, Gina Clarricoates, Bernadette Morigeau, Bertha Andrew, Dorothy Alpine and Laura Birdstone.

Ki?ti ka·kin:

Corrie Walkley, Kay Shottanana, Kristen Whitehead, Bonnie Harvey, Vickie Thomas, Nasu?kin Joe Pierre, Marty Williams, Robert Williams, Andrew Fletcher, Dallas Cardinal, Leslie Joseph, Sancira Williams-Jimmy, Tabitha Capilo, Jesse Thomas, Aminda Joseph, Kutenai Shottanana, Makayla Taylor

Guardians in Training:

Current & New ?apaklin?u·klu?na? participants

Education Committee:

Bonnie Harvey, Nasu?kin Joe Pierre – Tipi Pole Holder, Jason Andrew-Council Rep, Faye O'Neil, Sunshine Capilo-Joseph, Veronica Patrick, Aminda Joseph, Gina Clarricoates (Jan-Nov 2023), Nov 2023-Present: Rachelle Sebastian, Pearci Walkley

Task Team:

Gordon Sebastian, Janice Alpine, Jim Whitehead, Juanita Eugene, Kay Shottanana, Kyle Shottanana, Laura Birdstone, Maureen McEachen, Pete Sanchez, Robert Williams, Sherry Sebastian, Sophie Pierre, Tim McCoy, Vickie Thomas, Violet Birdstone and Yvonne Stanley.

Membership Committee:

Andrew Fletcher, Kay Shottanana, Julia McCrory, Laura Birdstone, and Julie Birdstone

Finance and Audit Committee:

Nasu?kin Joe Pierre, Jason Andrew and Faye O'Neil

Independent Chief Compensation Committee:

Aminda Joseph, Codie Morigeau, Eric Einarson and Rachelle Sebastian



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