

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 1 Agreed-Up Assets

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Kincolth	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
1	0010-01	Band Office	\$767,000	35	7	161.7%	35,439
2	0080-01	Public Works Garage	\$178,400	40	9	145.8%	6,505
3	0020-01	Fire Hall	\$255,300	35	24	162.7%	1,867
4	0030-01	Recreation Hall	\$1,715,000	40	24	159.0%	8,175
5	0060-01	Lift Station	\$19,950	35	11	22.0%	125
6	0090-01	Storage Shed	\$56,000	30	2	145.8%	2,723
7	0180-01	Pump House	\$26,400	25	19	145.8%	1,540
8	4010-01	Water System Mains	\$218,993	35	18	-	0
9	4010-02	Water System Mains	\$835,030	35	24	-	0
10	4010-03	Water System Mains	\$133,619	35	24	-	0
11	4020-01	Water Storage	\$187,734	25	24	-	0
12	4030-01	Community Well	\$154,589	25	24	97.6%	6,033
13	4030-02	Community Well	\$36,089	25	24	97.6%	1,408
14	4050-01	Gravity Intake	\$396,924	35	14	-	0
15	4310-01	Sanitary Mains	\$395,045	25	24	-	0
16	4310-02	Sanitary Mains	\$127,117	25	24	-	0
17	4310-03	Sanitary Mains	\$139,273	25	24	-	0
18	4320-01	Forcemain	\$2,082	25	9	-	0
19	4330-01	Lift Station	\$145,617	25	24	22.0%	1,279
20	4340-01	Lift Station	\$111,261	25	10	22.0%	977
21	4350-01	Marine Outfall	\$450,292	25	6	-	0
22	4610-1	Standby Generator	\$30,450	15	9	-	0
23	4910-01	Landfill Site	\$400,000	15	11	-	0
24	6010-01	Gravel Road	\$250,165	30	30	26.6%	5,548
25	6010-02	Gravel Road	\$79,598	30	30	26.6%	1,765
26	6010-03	Gravel Road	\$295,650	30	30	26.6%	6,557
27	6010-04	Gravel Road	\$70,943	30	30	26.6%	1,573
28	8010-01	Bridge	\$266,123	35	4	45.4%	3,449
29	8030-01	Bridge	\$973,658	35	35	45.4%	12,619
30	8040-01	Vehicular Bridge	\$8,040	15	1	45.4%	243
31	8100-01	Dyke	\$120,965	35	34	-	0
32	9020-01	Garbage Truck	\$25,000	20	10	66.0%	825
33	9030-01	\$25 GPM Listed Fire Truck	\$140,000	20	11	11.2%	784
34	None	New Building	\$120,300	25	18	161.7%	7,782
35	None	Nursery School	\$150,300	35	28	160.4%	6,888
36	None	Health Centre	\$954,600	45	34	161.7%	4,305
37	None	Doctor's Trailer	\$99,800	25	14	161.7%	6,456
38	None	Nurse's Residence	\$486,400	40	29	161.7%	19,664

**NISGA'A NATION FISCAL FINANCING AGREEMENT**

**Table 1 Agreed-Upon Assets - continued**

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Gillakdamix	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
39	0010-01	Band Office	\$374,700	35	10	161.7%	17,313
40	0011-01	Nisga'a Admin. Building	\$766,300	25	19	161.7%	49,569
41	0070-01	Nisga'a Fisheries Building	\$125,700	35	2	161.7%	5,808
42	0080-01	Maintenance Shop	\$193,500	40	14	145.8%	7,056
43	0020-01	Community Hall	\$1,305,000	35	1	159.0%	59,284
44	0030-01	Warehouse	\$69,200	30	4	145.8%	3,364
45	0040-01	Fire Hall	\$266,200	35	20	162.7%	12,374
46	0090-01	Youth Centre	\$244,800	30	14	159.0%	12,974
47	0100-01	Warehouse	\$32,700	30	4	145.8%	1,590
48	0120-01	Water Treatment Building	\$141,600	40	37	145.8%	5,163
49	4006-01	Water System Mains	\$252,688	35	35	-	0
50	4010-01	Water System Mains	\$743,706	35	34	-	0
51	4010-02	Water System Mains	\$599,425	35	19	-	0
52	4010-03	Water System Mains	\$623,706	35	24	-	0
53	4020-02	Water Storage	\$276,935	25	22	-	0
54	4030-01	Gravity Intake	\$37,026	25	22	-	0
55	4050-01	Water Treatment System	\$1,342,224	25	19	19.9%	10,663
56	4060-01	PRV Chamber	\$34,100	25	20	-	0
57	4060-02	PRV Chamber	\$34,100	25	22	-	0
58	4310-01	Sanitary Mains	\$551,805	25	24	-	0
59	4320-01	Sanitary Mains	\$210,517	25	25	-	0
60	4330-01	Sanitary Lagoon	\$645,035	35	19	-	0
61	4340-01	Sanitary Mains	\$935,970	25	19	-	0
62	6010-01	Gravel Road	\$480,524	30	30	26.6%	10,657
63	6010-02	Gravel Road	\$107,496	30	30	26.6%	2,384
64	6010-03	Gravel Road	\$83,430	30	30	26.6%	1,850
65	6010-04	Gravel Road	\$108,298	30	30	26.6%	2,402
66	6010-05	Gravel Road	\$18,451	30	30	26.6%	409
67	6010-06	Gravel Road	\$73,802	30	30	26.6%	1,637
68	6010-07	Gravel Road	\$12,033	30	30	26.6%	267
69	6020-01	Gravel Road	\$82,628	30	30	26.6%	1,832
70	6020-02	Gravel Road	\$57,993	30	30	26.6%	1,286
71	9010-02	1050 GPM Fire Truck	\$180,000	20	15	11.2%	1,008
72	9020-01	Refuse Truck	\$25,000	20	10	66.0%	823
73	None	Nursery School	\$267,800	35	34	160.4%	12,273
74	None	Diagnostic Tr. Centre	\$2,356,600	60	48	161.7%	38,110
75	None	Nurses Residence	\$397,500	35	2	161.7%	18,366
76	None	Doctor's Residence	\$166,200	35	2	161.7%	7,679
77	None	Maintenance Shop	\$155,600	35	2	161.7%	7,189

**NISGA 'A NATION FISCAL FINANCING AGREEMENT**

**Table 1 Agreed-Upon Assets - continued**

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Lakalzan	Replacement Cost	Life Exnctancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
78	0008-01	Greenville Nursery School	\$299,600	32	14	160.4%	15,018
79	0010-01	Band Office	\$303,500	35	4	161.7%	14,023
80	0020-01	Warehouse	\$207,100	35	4	145.8%	8,631
81	0030-01	Community Hall	\$3,102,800	50	3	159.0%	98,669
82	0070-01	Fire Hall	\$349,200	35	20	162.7%	16,232
83	0100-01	Chlorinator Building	\$26,100	30	16	-	67
84	4010-01	Gravity Intake	\$110,263	25	3	-	0
85	4020-01	Community Well	\$63,912	25	14	97.6%	2,494
86	4030-01	Water Storage	\$254,398	25	19	-	0
87	4040-01	Watermain	\$772,093	35	19	-	0
88	4040-02	Water System Mains	\$235,064	35	4	-	0
89	4040-03	Water System Mains	\$68,040	35	24	-	0
90	4040-04	Watermains	\$69,936	35	24	-	0
91	4040-05	Watermains	\$56,773	35	24	-	0
92	4050-01	Water Treatment Building	\$29,258	15	9	19.9%	387
93	4310-01	Sanitary Mains	\$538,419	25	25	-	0
94	4310-02	Sanitary Sewage Mains	\$46,533	25	24	-	0
95	4310-03	Sanitary Mains	\$107,439	25	24	-	0
96	4310-04	Sanitary Mains	\$49,949	25	24	-	0
97	4320-01	Forcemain	\$49,234	35	30	-	0
98	4330-02	Sanitary Lift Station	\$167,532	25	14	22.0%	1,471
99	4340-01	Lagoon	\$544,054	35	24	-	0
100	4350-01	Storm Drain	\$30,679	25	14	-	0
101	4360-01	Community Septic Tank	\$88,143	25	24	-	0
102	6010-01	Gravel Road	\$140,387	30	30	26.6%	3,113
103	6010-02	Gravel Road	\$46,528	30	30	26.6%	1,032
104	6010-03	Gravel Road	\$15,240	30	30	26.6%	338
105	6010-04	Gravel Road	\$15,240	30	30	26.6%	338
106	6010-05	Gravel Road	\$180,497	30	30	26.6%	4,003
107	6010-06	Gravel Road	\$128,354	30	30	26.6%	2,847
108	6010-07	Gravel Road	\$27,275	30	30	26.6%	609
109	6010-08	Gravel Road	\$28,077	30	30	26.6%	623
110	7010-01	Dyke	\$1,398,293	50	43	-	0
111	9010-02	840 GPM Fire Truck	\$145,000	20	19	11.2%	812
112	9020-01	Refuse Truck	\$25,000	20	10	66.0%	829
113	0090-01	Office Building	\$339,300	35	3	161.7%	15,677
114	None	Nurses Residence	\$158,200	35	19	161.7%	7,309
115	None	Health Centre	\$398,700	40	24	161.7%	16,119
116	None	Nurses Residence	\$93,000	20	4	161.7%	7,520

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 1 Agreed-Upon Assets - continued

Row #	Column # 1 CAIS #	Column # 2 Agreed Upon Assets Gltwinkstllow	Column # 3 Replacement Cost	Column # 4 Life Expectancy	Column # 5 Remaining Life	Column # 6 Major Maintenance Factor	Column # 7 (Columns 3X6/4) Weighted Average Useful Life Calculation
117	0020-01	Band Office	\$405,500	35	34	161.7%	18,736
118	0040-01	Community Centre	\$2,255,300	50	19	159.0%	71,719
119	0050-01	Chlorinator	\$28,600	30	14	-	67
120	0070-01	Nursery School	\$151,600	35	19	160.4%	6,948
121	0080-01	Fire Hall	\$143,400	45	19	162.7%	5,184
122	0100-01	Pumphouse	\$17,800	30	14	145.9%	865
123	4010-01	Water System Mains	\$731,504	35	19	-	0
124	4020-01	Gravity Intake	\$96,421	25	12	-	0
125	4020-02	Gravity Intake	\$974,171	35	32	-	0
126	4030-01	Water Storage	\$172,222	25	19	-	0
127	4040-01	Water Treatment	\$35,179	20	9	19.9%	349
128	4050-01	Community Well	\$38,110	25	4	97.6%	1,487
129	4060-01	Pressure Reducing Station	\$40,354	25	22	-	0
130	4060-02	Altitude Valve Chamber	\$137,789	25	22	-	0
131	4310-01	Sanitary Mains	\$402,552	25	19	-	0
132	4320-01	Lagoon	\$325,505	35	19	-	0
133	6010-01	Gravel Road	\$181,938	30	30	26.6%	4,035
134	6010-02	Gravel Road	\$80,735	30	30	26.6%	1,790
135	6010-03	Gravel Road	\$335,448	30	30	26.6%	7,439
136	8010-01	Pedestrian Bridge	\$381,839	40	9	45.4%	4,330
137	9010-01	420 GPM Listed Fire Truck	\$105,000	20	8	11.2%	588
138	9020-01	Refuse Truck	\$25,000	20	10	66.0%	825
139	None	Health Centre	\$503,000	40	34	161.7%	20,336
140	None	Warehouse	\$82,700	35	28	159.0%	3,757
141	None	Storage Area	\$41,700	30	23	159.0%	2,210
<b>Agreed Upon Assets Pursuant to Schedule C Paragraph 4</b>							
<b>Nisga'a Tribal Council</b>							
142		Government Building	6,871,480	35	35	100%	196,328
		Kincolith					
143	4360-01	Sanitary Mains	40,112	25	25	-	0
144	6020-01	Gravel Road	3,411	30	30	66.5%	76
145	5010-01	Wharf	482,700	20	20	100%	24,135
<b>Gltlakdamix</b>							
146	4010-04	Water System Mains	251,852	35	35	-	0
147		Community Building	4,651,839	35	35	111.0%	147,530
148		Watermains	388,268	35	35	-	0
149		Sanitary Mains	523,438	25	25	-	0
150	4330-01	Sanitary Lagoon	910,238	35	35	-	0
151	4330-01	Sanitary Lagoon	(645,035)	(35)	(19)	-	0
152		Wastewater Treatment Building	10,080	35	35	102.0%	294
153	6010-01	Paved Road	838,600	45	45	143.0%	26,649

**NISGA'A NATION FISCAL FINANCING AGREEMENT**

**Table 1 Agreed-Upon Assets - continued**

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Weighted Average Useful Life Calculation
154	6010-02	Paved Road	187,600	45	45	143.0%	5,962
155	6010-03	Paved Road	145,600	45	45	143.0%	4,627
156	6010-04	Paved Road	189,000	45	45	143.0%	6,006
157	6010-05	Paved Road	32,200	45	45	143.0%	1,023
158	6010-06	Paved Road	128,800	45	45	143.0%	4,093
159	6010-07	Paved Road	21,000	45	45	143.0%	667
160	6020-01	Paved Road	144,200	45	45	143.0%	4,582
161	6020-02	Paved Road	102,200	45	45	143.0%	3,248
162	6010-01	Gravel Road	(480,524)	(30)	(30)	65.5%	(10,657)
163	6010-02	Gravel Road	(107,496)	(30)	(30)	65.5%	(2,384)
164	6010-03	Gravel Road	(83,430)	(30)	(30)	65.5%	(1,850)
165	6010-04	Gravel Road	(108,298)	(30)	(30)	65.5%	(2,402)
166	6010-05	Gravel Road	(18,451)	(30)	(30)	65.5%	(409)
167	6010-06	Gravel Road	(73,802)	(30)	(30)	65.5%	(1,637)
168	6010-07	Gravel Road	(12,033)	(30)	(30)	65.5%	(267)
169	6020-01	Gravel Road	(82,628)	(30)	(30)	65.5%	(1,833)
170	6020-02	Gravel Road	(57,933)	(30)	(30)	65.5%	(1,286)
		Lakatzap					
171	4040-06	Watermains	49,576	35	35	-	0
172	4310-05	Sanitary Mains	32,728	25	25	-	0
173	6010-09	Gravel Road	6,418	30	30	66.5%	142
174		Community/Admin Building	2,310,120	35	35	111.0%	73,264
175		Watermains	15,919	35	35	-	0
		Gitwinkshilkw					
176		Wastewater Treatment Building	47,309	40	40	102.0%	1,206

**Notes to Table 1:**

1. The replacement cost of gravel roads is set at 40% of new construction, on the basis that the total reconstruction is not necessary for gravel roads. The major maintenance factor is set at 26.6% of new construction, which is 65.5% of the replacement cost (26.4/4).
2. The major maintenance amount for Chlorinators is \$2000.
3. The Canada amount for replacement and major maintenance for the Diagnostic and Treatment Centre, line 74, is based on 60% of the total replacement cost.