

Bonaparte Indian Band



AGM

November 5, 2014

AGM 2014

Welcome to the Bonaparte Indian Band Annual General Meeting to review the audit of the fiscal year ended. March 31st, 2014

Our auditor will be addressing the financial performance of the Band in during the 2014 fiscal year, The audit shows that there was a surplus and that there was significant reduction in debt. This surplus and reduction are the result of administration negotiating and generating revenue from the sale of timber from the Band's Non Replaceable Forest License.]

Considering the Management Action Plan (MAP), it would be more favorable if we could demonstrate the same type of success in terms of meeting the terms and conditions of the MAP.

While there has been significant restructuring in the office in terms of 'Good Systems + Good People = Success', in terms of good systems, we have implemented Xyntax, the First Nations Accounting System, and program managers have received training on how to access the information required to manage the finances of their departments. Another accomplishment of the year was the installation of a new server for email and file storage. In terms of good people, many of the previously identified vacant positions have been filled, the remaining positions include: a finance manager, a housing manager, and a lands,title and rights researcher.

Now we are going to continue to meet the obligations of the MAP and identify the gaps in the organization. We are developing performance measurements, for example:

Strengths:

- Staff working together in case management, program planning
- Continuing to build personal capacity – training and education plans

Weaknesses:

- Building the team (length of time to get to where we are today)
- Capacity building- takes time, it does not happen over night.

Opportunity:

- Ability to make change happen and bring the community together
- Ability to build relationships with neighboring resources and villages

Threats:

- Staff and Community investment – resistance to change.

In summary, the Bonaparte Band is in a better financial position than it was a year ago, it has been a year of rebuilding and sometimes we need to look back to remind ourselves how far we have come!

Bonaparte Indian Band

Education Department

2014 – 2015 Post - Secondary Education (PSE)

AANDC 2014/2015 Final Allocation 350,083

2014/2015 sponsored students (33) 350,083

Post – Secondary Education Financial Assistance Program
Local Operating Guidelines – Approved March 31, 2014
www.bonaparteindianband.com

Aboriginal Education Enhancement Agreement

Education tool for First Nation communities and SD#74 Gold Trail to establish partnerships and collaboration for the benefit of Indigenous students in the district as a whole.

Summer Activities 2014

School Year End BBQ and Awards – Awarded four tablets to elementary, secondary, adult secondary and Post - Secondary students. 100 participants

Back to School BBQ – gave out Backpacks to Bonaparte students. 60 participants

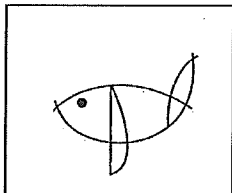
Summer Worker Experience Program (SWEP) – Employed two students from June 2014 to August 2014 in Administration (Reception) and Operations and Maintenance (O and M Assistant)

Loon Lake Youth Camp – Week long camp with youth and elders practicing traditional activities. 70 participants

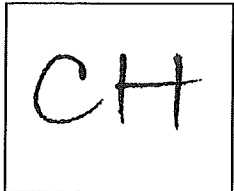
NATURAL RESOURCES DEPARTMENT.

By Kipp Fennell, Director of Natural Resources

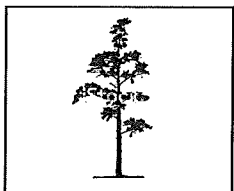
The Natural Resources Department has undergone significant structural changes in 2014. I was hired as the Director of Natural Resources in January 2014. As the Director, my role is to oversee all the programs within the Natural Resources Department, including: forestry, fish and wildlife, Cultural Heritage, and referrals management. Having a single Director for all the programs is a change from the previous management structure where each program was managed separately. The change has enabled the Natural Resources Department to be more efficient and focused in its approach to resource management.



The Fisheries Program brought on more staff and rolled out a new community fish distribution program. Under the new distribution system over 2,300 salmon were cleaned, packaged, and distributed to BIB Band members. The Fisheries department also hosted new community events, including a spring fish at Loon Lake, Gill-net making workshops, the Juniper Beach fish camp, and participated in the multi-community fishing event at Steelhead Park. The goal of these events was to get more BIB community members involved in fishing and utilizing BIB traditional territories.



The Cultural Heritage Program was restructured to bring previously contracted-out services into the Department. Bert William was brought on as the Cultural Heritage Manager and Field Technicians were hired as seasonal Band employees for the field season. To date, the Cultural Heritage Program has billed nearly \$95,000 for field services and employed a total of seven seasonal employees over the course of the season. The Cultural Heritage Program is working to pursue greater diversity in its field-work operations and investigate new opportunities such as a Science and Interpretive Centre at the McAbee Flats Fossil beds.



The Forestry Program has continued to manage its existing obligations to its Non-replaceable Forest Licence (NRFL), Woodlot 1604, and silviculture responsibilities. The Forest Consultation and Revenue Sharing Agreement was renewed this year which will generate an estimated \$200,000 in revenue. The Forestry Program is close to completing a purchase agreement for its NRFL which will also generate revenue. The Forestry Program has been active in reviewing forestry harvesting plan in BIB territory and meeting with Licensees. Also the Forest Program is part of an Area of Common Interest Working Group with other Communities regarding harvesting in upper-Hat Creek Valley.

BONAPARTE INDIAN BAND

Volume 1, Issue 1

June 23, 2014

From the Office of the Job Coach

Skill Development and Community Inclusion Program

The Skill Development and Community Inclusion Program started the beginning of February, 2014 with 10 students. The target audience was adults who wished to improve their essential skills of Reading, Writing, and Numeracy using the computer program, Plato. The purpose of the program was to:

- * PROVIDE one to one education and support
- * ASSIST individuals to reach their goals and potential
- * CONNECT individuals to resources within their community
- * TEACH life skills
- * PROMOTE growth and independence
- * HONOUR individual's interests, strengths, needs and preferences
- * ENCOURAGE healthy life style choices

Students also participated in a variety of workshops given by Community Futures (True Colours), the Royal Bank of Canada (RBC), and the E-Fry Society (Barriers to Employment) which were very interesting

and informative. Field trips included an ethno-botany day and a visit to the West Fraser Mill at the Chasm. Guest speakers to the class were representatives from RBC, West Fraser Mill, and the BC Construction Association.

At the end of April, the first component of the program was at an end with 5 of the students going off to work. During May and June, the 5 remaining students plus 1 new student continued with the second stage of the program - working towards

their Adult Dogwood. After going over their work experience and transcripts, it was determined that students only needed to complete one or two courses

to earn their Dogwood! One student has earned his Dogwood already and the rest should be able to get theirs by the end of the summer holidays.

The final stage is summer employment with students working in a variety of areas including landscaping, fisheries, archiving information, and preservation (Tunemen'ikins) programs.

*You can earn an Adult Dogwood.
Contact Brenda at
jobcoach@bonaparteindianband.com
or 250-457-9624 to find out how!*



Bonaparte Indian Band

2689A Sage Hill Rd.
Box 669, Cache Creek, BC V0K 1H0
Tel: (250) 457-9624 Fax (250) 457-9550

**Health Directors Summary for AGM 2014
February 17 – October 31, 2014
Submitted by Crystal Morris**

I believe if we remind ourselves of where we were and where we are and where we want to be in terms of Health Services, it will give people a reminder of how things have changed and how we have strived to improve access by removing barriers to services.

Past, where we were February 17 – Staff

1 full time health Director and 2 contract part time Health Director's
1 day per week Home Care Nurse (6 hours) contract with Interior Health, no supervisory by Bonaparte Staff
1 Receptionist/patient travel clerk
One part time Language Coordinator/community event planner/water quality tester
1 FT Janitor
One part time (2 days per week) Community Wellness Worker (Addictions)
1 FT Head Start Coordinator
1 FT Youth Worker

There were lots of changes in staff as contracts came to an end. Contract with Interior Health Authority was ended as the band had been paying over 1,843 per month for services whether the nurse was in the community or away.

The band did not renew the Health Director contracts after I was hired in February, 2014. My hiring brought on many challenges it was fiscal year end. Assessment of where the Health department was financially had to be done immediately. I spent a large portion of time on reconciling wages, spending and budgets to avoid any recaptures from First Nations Health Authority (FNHA). I also had to plan for and apply to keep any unspent funds, the amount totaled over \$30,000. This was not an easy task but it was completed by May 15, 2014.

Challenges I encountered and had to address, includes but not limited to: (and continue to try to address)

Rebuild Trust
Equitable treatment to all Band/Community members
Develop Policies
Review and manage budgets
Review & manage staff
Reconcile a budget I did not manage and ensure we met funding guidelines
Submit reports for a fiscal year I did not manage
Health Plan
Evaluation of level of servicing
Patient travel – on reserve off reserve status & appeals
Assist in re-building Elder Group, including financial and staff supports

Opportunities for change – implemented over past 7 months:

Establish policy – implemented & developed policies 1. Youth Extra-curricular Policy for all youth 2. Medical, Health & Dental Policy (for all resident band members) Including budget areas to coincide

Change the way we do business under the transition plan, still under evaluation and ongoing processes of change

Opportunity to rebuild and bring servicing to Bonaparte

Support other departments work – Team based approach Housing, Natural Resources, Social Development, Education, & Administration

Increase level of services by changing methods of delivery of those services i.e Home Care nurse did not do home visits to hiring a Nurse Practitioner who did home visits

Where Health is today? Staff:

1 FT Health Director (Crystal Morris)–oversees day to day operations of staff, budgeting, advocating for funding & services, work with outside service delivery organizations, stay current on regional & provincial health issues, in a typical day sees or hears from 10-20 band members, assist in transition process, many job duties including roles of advocacy, (bringing outside practitioners such as Eye glasses) negotiator, planner, and policy developer. I communicate with various funding sources.

1 FT Community Health Representative/Patient Travel Coordinator (Julie Antoine)– patient travel all aspects of the program, advocate, family support, home visits, community planner and many other duties to support individuals, family & community.

1 PT – 2 days per week Community Wellness Worker (Addictions) (Nita Van Allen) Community based wellness training, coordination of addictions related awareness days including National Addictions Awareness week, one to one counseling, & client management.

1 PT – as needed basis to fill the gap, Addictions Support Worker (Keith Zabol) on site as needed – referrals, support, counseling, assist in planning, support where needed in terms of addictions services

1 FT – Head Start Coordinator (Michelle Antoine) All the planning, cooking, cleaning for Head start, facilitate support for parents & toddler programs. Implement programming for all areas of Head start initiatives.

1FT – Youth Worker (Jeannie William) Develops program for Youth including community events, routine activities, field trips, and some fundraising.

1 PT – Medical Transportation Driver (Gordon Antoine) As needed basis, transports clients to and from medically related appointments

1 PT, 1 day per month – Nurse Practitioner (Shanda) – Home & Community Care, her duties are to operate, plan update, evaluate, assess & support Home Care clients, she also fills in gaps where people need basic health. The need is continually growing as people begin to discover home visits are happening again and trust is being re-established.

1 FT – Licensed Practical Nurse – (TBD this week) will carry out the day to day functions of the Home & Community Care program within their scope of practice as set out by the Nurse Practitioner

1 PT – Community Health Nurse through FNHA (Contract Nurse from Prince George, previously Carol Machell) – one day per week for immunizations, mandatory related Communicable disease programming, Pre & Post natal

A part of the transition plan to look at efficiencies included having one receptionist and janitorial services under the operations & maintenance department.

Community planning occurred and community event planning to ensure we are not double booking staff or over any other departmental areas.
In addition the annual Christmas Hampers through Ashcroft Community Services (E.Fry) are set for December.

Other service delivery areas:

1. Optical:

Clinic 1 – with Korean Group a total of 49 people were seen

Clinic 2 – with New Westminster Optometry, negotiated with FNHA for funding costs to transport, accommodation, for staff – 45 people received services and 17 band members accessed Dental, Health & Medical benefits

2. Acupuncture:

Korean group also an ongoing support of fully licensed acupuncturists brought in from Vancouver. It was re-implemented in April & October of 2014 they seen 24-25 clients in a day.

Community events:

Aboriginal Day, Year End BBQ, Loon Lake Camp, Canning, Community Garden – food was distributed amongst community on a number of occasions servicing as many as 20 homes each time, Thanksgiving Dinner, still to come National Addictions Awareness Week, Christmas Party, and distribution of Hampers.

Future Opportunities:

Move into Full Health Transfer, a large part is nursing services

Youth & Elder programming

Updating Health Plan to meet needs of community

Build capacity in terms of recreation programming

Child Care programming

Youth Centre Planning

Recreational & physical activity planning

Language planning with Elders enhance relationship with youth

Dental therapy is being explored

Summary

There are many program areas being explored and I hope to continue to strive for great service delivery, creating access to health services and always advocating for services for Bonaparte Indian Band (community). I hope to be able to improve upon the work that has been accomplished over the past 8 months and to continue to move forward in all areas of health service delivery. Some days it feels I have not been able to move fast enough or make things happen in a more timely manner but it is nice to see more people coming into the health centre. (as I stated in the past my first month I barely heard the door to the health centre open) I want this to only increase over time as more services are implemented for Community.

Bonaparte Membership Update

from

Clerk: Wanda Antoine

Current membership as of June 2014 = 914 - on reserve	- 235	
	- off reserve	- 679
Transfers to other Bands	- 7	
New members in 2014	- 75 (approximately)	

Notice Re Status Card Requests

Bonaparte Indian Band members' status card renewals are at no cost.

Non band member cost is \$15.00. The guidelines from Indian Affairs (AANDC) which state that individuals are only eligible to have 1 status card renewal every 5 years have to be followed. Numerous cards are **not** allowed to be issued.

Bonaparte does not yet have access to the newest version of the status card. The orange one is currently being issued.

Wanda is available to do status cards Monday to Thursday from 8:00 a.m. to 4:00 p.m. A call to book an appointment for either status card renewals or for official letters for blood quantum or other for individuals would be greatly appreciated.

Wishing everyone a happy and healthy fall / winter can't wait for Spring.....

Yours Truly

Wanda



Figure 1 Band General Meeting 2014

ANNUAL REPORT

FY 2013-2014

The Council is pleased to report that this year's financial audit, the deficit has been reduced. There needs to be an ongoing review of the financial management systems and this will frame the Council's direction activities for the remainder of this fiscal year.

TABLE OF CONTENTS

Contents

To Our Community Members	1
Building Positive Change	2
Financial Outlook	3
Community Activities	4



TO OUR COMMUNITY MEMBERS

To Our Community Members

STRATEGIC HIGHLIGHTS

This past fiscal year, the Council completed the following:

Development of an Orientation Manual to develop a foundation to assist current and new Council members

Completion of a Consultation and Accommodation Policy to support the community's concerns around Aboriginal Rights and Title

Open meetings to allow for participation from the community

Ongoing dialogue and discussion around the housing concerns

FINANCIAL HIGHLIGHTS

The Council has been actively dealing with the Own Source Revenue and its expenditures. Activities have been ongoing to strengthen the Accounting systems and provide greater transparency to the community with respect to these funds.

The Council wants to ensure that any variances are reported to ensure funds are allocated properly.

There are concerns with Accounts Receivable and Council has provided direction to the Management Team to be proactive in acquiring these funds.

The Bonaparte Development Corporation must be reviewed. Funds of \$36,302.00 have been received from AANDC for this fiscal year for Economic Development and Council and the Community will need to determine available opportunities. The current BDC board of directors are as follows: Kris Billy, Earl William and Keith Zabetel.

Council has made it a priority to review financial statements in order to correct any discrepancies and ensure coding is correct.

OPERATING HIGHLIGHTS

The Council appreciates the support from current staff and expects that further work will be undertaken to strengthen the Band office operations. We appreciate the ongoing work to also develop a governance framework. The professional and institutional development funding has provided for greater supports to the community.

LOOKING AHEAD

The Council sees greater opportunity to develop a strategic plan that takes into consideration all of the needs of the people both on and off reserve. This includes Health, Housing, Education and Economic Development.

Chief and Council
Bonaparte Indian Band
November 4, 2014

TO OUR COMMUNITY MEMBERS

Building Positive Change

Council has been active in building positive change. The focus has been on the current situation of the Band. Being under a Management Action Plan has presented some challenges that includes amongst other things, the requirements to have a Financial Advisor in place. Council has requested that they receive financial statements alongside Twyla Todd from AANDC. It is hoped that Council will approve budgets in January of 2015 to ensure that adequate funds are available to serve the needs and requirements of the community members.

Council appreciates the ongoing advice and support from the community members that attend the meetings and share their knowledge. It is hoped that in moving forward, there will be greater opportunities for the community to be more involved.

November 5th 2014 will mark the Council's 20th Month in Office. During that time, there have been significant strides in policy making, capacity building and community, financial and strategic planning. All of the activities could not have been done without the staff and community members.

The Council has built a solid foundation that it hopes will begin to re-invigorate and support new goals and objectives that will lead to the vision our ancestors left us with, and that is to complete what we start and leave a place in better condition than we found it.

To that end, work has been on-going to build a bridge. That bridge is symbolic not only of the work that the Council has been doing with the Band office and the Community members but is also of teamwork and community. It symbolizes not only our connection to one another but also of the fact that like our ancestors before us, if we work

together, we can build a foundation that will last several generations. Shirley Morgan's bridge on IR 3 has been a concern. We raised it with Eric Magnussen, Regional Director General, AANDC, when he came to our community in 2013. It became more critical this past year when the water levels rose in the spring. When AANDC refused to offer their assistance, Council made a decision to proceed. We thank Shirley Morgan and others for continually reminding Council that while there are issues that are brought to the table, it is the community concerns that must always be at the forefront and we cannot lose sight of that fact.

We are aware that there are challenges and personal losses these past 20 months that includes the loss of Elizabeth Hoffman, John Gaspard, Tommy Basil, Charlie Barker, Brian Hoffman, and Cheryl William. Their space in our hearts can never be replaced. And their contributions to our community will never be forgotten.

However, we cannot stop. There are several successes that continue to make our Nation. These include our graduates from Trades/Certificate Programs, High School, and University. Their journey is just beginning.



TO OUR COMMUNITY MEMBERS

Financial Outlook

HOUSING ARREARS

The band is currently carrying a deficit in housing. The result has been no new houses being built. Action will be undertaken to remedy this situation.

OWN SOURCE REVENUE

The band received \$1.2 million in own source revenue last year. Those funds were utilized to cover off the deficit and fund positions in the Band Office. The expectation is that these funds will be reported to the community. This includes the full list of expenditures and cost recoveries in the future.

FINANCIAL MANAGEMENT ACTION PLAN

The Band is currently under the Management Action Plan that requires it to have a financial advisor.

In order to ensure greater controls are in place, the Council will seek to hire a contractor with a professional accounting designation to support the finance department. The Band will need to be able to undertake and be responsible for its own financial processes if it intends to get out of the MAP.

BUDGET APPROVALS

The programs and services are monitored closely. The budgets will be approved by Council for the next fiscal year by January 2015. This will allow us to continue the programs and services in support of our members and ensure the sustainability of the Band.

FIRST NATIONS FINANCIAL MANAGEMENT ACT

On March 27, 2013, the *First Nations Financial Transparency Act* received Royal Assent in Parliament. The legislation has resulted in basic First Nations financial information being published on the Aboriginal Affairs and Northern Development website as of July 2014. According to the legislation, First Nations have 120 days after the end of the financial year to publish the documents online.

The *First Nations Financial Transparency Act* (FNFTA) came into effect March 27, 2013. The *First Nations Financial Transparency Act* requires that First Nations, defined as an Indian band under the *Indian Act*, make their audited consolidated financial statements and a Schedule of Remuneration and Expenses available to their members as well as publish it on a website. These financial documents include:

1. audited consolidated financial statements
2. the Schedule of Remuneration and Expenses
3. the auditor's written report respecting the consolidated financial statements
4. the auditor's report or the review engagement report, as the case may be, respecting the Schedule of Remuneration and Expenses.

(<http://www.aadnc-aandc.gc.ca/eng/1322056355024/1322060287419>)

TO OUR COMMUNITY MEMBERS

Community Activities

JUNIPER BEACH FISHING AND LOON LAKE COMMUNITY COOK OUT

The Council is pleased to note that this year, through the innovative efforts of our staff, Juniper Beach saw increased fishing for our members. Special thanks to the organizers of the Fish Camp in July. The ceremony and community activities brought back memories for many of the elders. It was nice to see 140 of the members receive a distribution of fish. What was even more exciting, was seeing young members such as Silas Morgan (Matilda Morgan and Jamie Neighbour's Grandson) heading down to fish. In addition, activities occurred up in Loon Lake that supports team building, relationship development and connection to the land. Continuing the hunting and fishing activities in our territory remain with our children and will ensure that we have continued use and occupation that supports our claims to the land.

SHUSWAP GATHERING

The Shuswap Gathering provides an opportunity to connect with our neighbours from all parts of the territory. With the recent Mount Polley Mine disaster, attendance at the event was smaller than expected. However, the Neskonalith Indian Band did an amazing job of ensuring that the people were fed, the weather was warm, and, more importantly, the connection we have to each other was strengthened.

BOARDS AND COMMITTEES

Council has remained focused on the community and has only recently begun to participate in local boards and committees. The Council has stressed that they cannot fix another house if their house is not in order. The Council is pleased to share that they have been active in the Shuswap Nation Tribal Council activities and are working with them to determine research on BC Hydro and Mining. The recent Tsilhqotin decision in June 2014 indicates that where Nations have not consented to activities, the government will be required to respond.

In addition, the First Nations Health Council's interior health caucus sees the community making a request for an additional \$200,000.00 to adequately serve the membership. A meeting is taking place on November 5 to determine the allocation. Thanks to the Health Director and Councillor Nina Minnabarriet for their hard work on this file.

First Nations Education Steering Committee had recent issues with a Bill that the Federal Government passed in January 2014. Recently, there are questions around the validity of this Bill. The Band had to become actively engaged to support the steering committee to ensure supports for our students were protected.

BC ASSEMBLY OF FIRST NATIONS, FIRST NATIONS SUMMIT AND UNION OF BC INDIAN CHIEFS

While activities that occur in provincial territorial organizations generally do not impact the community directly, the Council has begun to branch out in order to learn about new approaches and activities that would support it. The Band is a member in good standing of the Union of BC Indian Chiefs. The UBCIC is a long standing organization supported strongly by the interior leaders in BC.

TO OUR COMMUNITY MEMBERS

LANDS AND DEVELOPMENT

Issues that arose with respect to protection of our lands and resources have been ongoing. Bentonite (Hat Creek), Hunter Dickinson (a branch of Taseko Mines – conducting drilling in Sixteen Mile) and Belcorp (Wastech) have resulted in a series of meeting with various managers/directors. It is apparent that more research needs to be completed to ensure the Community interests are protected.

This past year, the Council has dealt with permitting procedures, a review of fly ash reports, and concern with the development of a mine within the territory. It should be noted that as Council, these issues have been shared with the community members at all phases.

The Council has worked hard to begin to gather the necessary information and resolve concerns within this area. However, matters such as Broda Enterprises Incorporated and Bentonite's ongoing activities will require further work.

The development of the Consultation and Accommodation policy this past year has provided a stepping stone to begin discussions.

The recent Tsilhqotin decision lends itself to other considerations that the Council, with the other Nation members, will need to further enhance and expand upon in order to develop a stronger position.

November 11, 2014 –



***Lest We Forget the Bonaparte Veterans
Joe Basil, Moses Casper, Buster Gaspard,
Jessie Gaspard, Raphael Barnaby Etienne,
Jim Francis Etienne, John Jules,
Andy Pinchbeck, Garry Retasket,
James Gaspard, Lesley John McKenna and
Percy Casper.***

Bonaparte Indian Band
Consolidated Financial Statements
For the year ended March 31, 2014

PUBLIC COPY

**Bonaparte Indian Band
Consolidated Financial Statements
For the year ended March 31, 2014**

Bonaparte Indian Band
Consolidated Financial Statements
For the year ended March 31, 2014

Contents

Management's Responsibility for Financial Reporting	2
Independent Auditor's Report	3 - 4
Consolidated Financial Statements	
Exhibit A - Consolidated Statement of Financial Position	5
Exhibit B - Consolidated Statement of Change in Net Debt	6
Exhibit C - Consolidated Statement of Operations	7
Exhibit D - Consolidated Statement of Cash Flows	8
Summary of Significant Accounting Policies	9 - 10
Notes to Consolidated Financial Statements	11 - 22

Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the Bonaparte Indian Band are the responsibility of management and have been approved by the Chief and another Band Councilor of the Band Council.

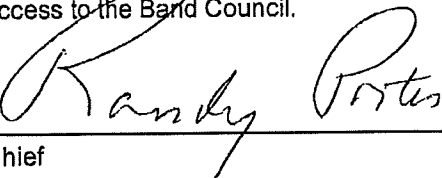
The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Bonaparte Indian Band maintains 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 that the Band's assets are appropriately accounted for and adequately safeguarded.

The Bonaparte Indian Band Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out this responsibility principally through the Band's Council.

The Chief and Council review the Band's consolidated financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditor's report. The Chief and Council takes this information into consideration when approving the financial statements for issuance to the Members. The Chief and Council also appoint the external auditors.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. BDO Canada LLP has full access to the Band Council.



Chief



Councilor



Tel: 250 372 9505
Fax: 250 374 6323
www.bdo.ca

BDO Canada LLP
300 - 272 Victoria Street
Kamloops BC V2C 1Z6 Canada

Independent Auditor's Report

To the Members of Bonaparte Indian Band

We have audited the accompanying consolidated financial statements of Bonaparte Indian Band, which comprise the consolidated statement of financial position as at March 31, 2014 and the consolidated statements of change in net debt, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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. Those 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 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 qualified audit opinion.

Basis for Qualified Opinion

As noted in the Summary of Significant Accounting Policies regarding tangible capital assets, the Social Housing tangible capital assets are required by Canada Mortgage and Housing Corporation to be amortized at a rate equivalent to the annual principal reduction of the related long term debt. This amortization policy is not in accordance with Canadian public sector accounting standards, which require that capital assets be amortized over their estimated useful lives. The effect of this departure has not been determined on the net book value of tangible capital assets, the related amortization expense, annual surplus and equity in tangible capital assets.



Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the consolidated financial statements present fairly, in all material respects, the financial position of Bonaparte Indian Band as at March 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

Bonaparte Indian Band has also prepared another set of consolidated financial statements for the year ended March 31, 2014 in accordance with Canadian public sector accounting standards. However, these consolidated financial statements include unaudited supplementary exhibits and schedules which present detailed program revenues and expenditures prepared to assist management of Bonaparte Indian Band to meet the reporting requirements of various funding agencies. In addition, these consolidated financial statements have expanded disclosures for Chief and Council. Our audit report on the other set of consolidated financial statements was issued to Chief and Council of Bonaparte Indian Band and was dated August 25, 2014.

BDO CANADA LP

Chartered Accountants

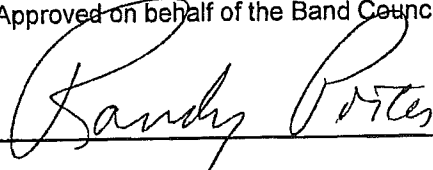
Kamloops, British Columbia
August 25, 2014

Bonaparte Indian Band
Exhibit A - Consolidated Statement of Financial Position

As at March 31	2014	2013
Financial Assets		
Cash (Note 2)	\$ 975,414	\$ 254,728
Restricted cash (Note 3)	629,577	613,298
Accounts receivable (Note 4)	310,116	317,526
Investments (Note 6)	2	2
Due from related parties (Note 6)	703	703
	1,915,812	1,186,257
Liabilities		
Accounts payable and accrued liabilities (Note 8)	667,536	313,063
Deferred revenue (Note 9)	310,075	158,832
Due to social housing reserves (Note 10)	212,705	427,903
Long term debt (Note 11)	1,416,900	1,558,517
	2,607,216	2,458,315
Net Debt	(691,404)	(1,272,058)
Non-financial Assets		
Prepaid expenses	55,437	26,321
Tangible capital assets (Note 12)	9,290,729	8,463,091
	9,346,166	8,489,412
Accumulated surplus (Note 13)	\$ 8,654,762	\$ 7,217,354

Commitments (Note 14)
Contingencies (Note 15)

Approved on behalf of the Band Council:


_____ Chief


_____ Councilor

Bonaparte Indian Band
Exhibit B - Consolidated Statement of Change in Net Debt

For the year ended March 31	2014	2013
Annual surplus	\$ 1,439,692	\$ 241,042
Acquisition of tangible capital assets	(1,172,526)	(209,879)
Amortization of tangible capital assets	344,888	407,855
	<u>612,054</u>	<u>439,018</u>
Change in prepaid expenses	(29,123)	22,330
Equity change in Ottawa Trust	17,229	150,499
Equity change in funded reserves	(950)	23,145
Equity transfer to operating reserves	(9,219)	(15,583)
Equity transfer to subsidy surplus reserves	(9,337)	(53,612)
	<u>(2,277)</u>	<u>104,449</u>
Change in net debt	580,654	565,797
Net debt, beginning of year	(1,272,058)	(1,837,855)
Net debt, end of year	\$ (691,404)	\$ (1,272,058)

Bonaparte Indian Band
Exhibit C - Consolidated Statement of Operations

For the year ended March 31	Budget	2014	2013
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ -	\$ 2,356,979	\$ 1,412,586
AANDC recoveries	-	(44,776)	(249,748)
Canada Mortgage and Housing Corporation	-	37,057	90,475
Health Canada	-	406,843	410,028
Province of British Columbia	-	251,426	411,814
Other income	-	1,543,602	992,928
Interest income	-	3,504	1,942
Rental revenue	-	161,073	225,418
	-	4,715,708	3,295,443
Expenses			
Community Welfare	-	805,959	921,550
Administration	-	989,650	965,191
Operations & Maintenance	-	411,546	294,075
Education	-	398,343	275,110
Natural Resources & Economic Development	-	501,896	351,688
Capital	-	5,304	16,887
Social Housing	-	163,318	229,900
	-	3,276,016	3,054,401
Annual surplus	\$ -	\$ 1,439,692	\$ 241,042

Bonaparte Indian Band
Exhibit D - Consolidated Statement of Cash Flows

For the year ended March 31	2014	2013
Cash provided by (used for)		
Operating activities		
Cash receipts from various sources	\$ 4,874,361	\$ 3,294,452
Cash paid to employees and suppliers	(2,786,243)	(2,980,374)
Interest paid	(53,289)	(59,703)
Cash flows from operating activities	2,034,829	254,375
Capital activities		
Purchase of tangible capital assets	(1,172,526)	(214,254)
Proceeds on disposal of tangible capital assets	-	4,374
Cash flows from capital activities	(1,172,526)	(209,880)
Investing activities		
Change in equity in Ottawa Trust	17,229	150,499
Change in equity in funded reserves	(950)	23,145
Cash flows from investing activities	16,279	173,644
Financing activity		
Repayment of long term debt	(141,617)	(184,620)
Net increase in cash and cash equivalents	736,965	33,519
Cash and cash equivalents, beginning of year	868,026	834,507
Cash and cash equivalents, end of year	\$ 1,604,991	\$ 868,026
Represented by:		
Cash	\$ 975,414	\$ 254,728
Restricted cash	629,577	613,298
	\$ 1,604,991	\$ 868,026

Bonaparte Indian Band Summary of Significant Accounting Policies

March 31, 2014

Basis of Presentation These financial statements have been prepared in accordance with Canadian public sector accounting standards, which encompasses the following principles.

Reporting Entity and Principles of Financial Reporting

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

The Band is a limited partner in Bonaparte Economic Development Limited Partnership with Bonaparte Development Corporation being the general partner. The Band's 99.99% share of partnership activities is reflected in the Operating fund. The investment in this partnership is accounted for using the proportionate consolidation method.

All inter-entity balances have been eliminated on consolidation.

Revenue Recognition Government grants and transfers, which include Federal funding agreements are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made. When the eligibility criteria is not met, transfers received are reflected as deferred revenue in the year of receipt and classified as such on the Consolidated Statement of Financial Position.

Rental revenue is recognized when a tenant commences occupancy and rent is due. Bonaparte Indian Band retains all benefits and risks of ownership of its property and, therefore, accounts for leases with its tenants as operating leases.

Periodic revenue is recognized on an accrual basis commencing at the beginning of the month.

Ottawa Trust Funds The Band uses the accrual method of accounting for Ottawa Trust Fund revenues earned in the Fund. Trust monies are recognized in revenue of the Band upon withdrawal from the Ottawa Trust Fund.

Bonaparte Indian Band Summary of Significant Accounting Policies

March 31, 2014

Investments

The Band accounts for its investment in Bonaparte Development Corporation using the modified equity method. Under this method the cost of this investment is adjusted by earnings or losses of Bonaparte Development Corporation from the date of acquisition. The Band's share of losses have not been recorded as this would create a negative investment balance. No income inclusion will be recorded until these unrecognized losses have been eliminated.

Inter-entity balances and transactions are not eliminated under the modified equity method.

Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization and are recorded in the Capital Fund. The acquisition costs of tangible capital assets and payments on capital debt, which are not funded from capital financing sources, are charged to operations through interfund transfers and matched with the applicable revenue source in the year of expenditure. Tangible capital asset acquisitions are also recorded as an addition to assets of the Capital Fund with a corresponding increase in equity in tangible capital assets.

Amortization is charged against tangible capital assets and equity in tangible capital assets on a straight-line basis at the following rates:

Automotive equipment	5 years
Buildings	20 years
Furniture and equipment	5 years
Infrastructure	50 years

Social housing assets acquired under Canada Mortgage and Housing Corporation sponsored housing programs are amortized at a rate equivalent to the annual principal reduction in the related long term debt, as required for Canada Mortgage and Housing Corporation reporting purposes.

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make assumptions and estimates that have an effect on the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could be different from those estimates.

Bonaparte Indian Band Notes to Consolidated Financial Statements

March 31, 2014

1. Economic Dependence

The Band receives a significant portion of its revenue pursuant to a funding arrangement with Aboriginal Affairs and Northern Development Canada ("AANDC").

2. Cash

	2014	2013
Operating Fund	\$ 939,911	\$ 189,809
Social Housing	35,503	64,919
	\$ 975,414	\$ 254,728

3. Restricted Cash

	2014	2013
Ottawa Trust Fund	\$ 545,719	\$ 528,490
Social Housing replacement reserve	83,858	84,808
	\$ 629,577	\$ 613,298

The Ottawa trust accounts arise from monies derived from capital or revenue sources as outlined in Section 62 of the *Indian Act*. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. These funds are restricted in their use. The Band is permitted to use its revenue for any purpose that will promote the general progress and welfare of the Band and Band members. The expenditures of capital funds requires the consent of Aboriginal Affairs and Northern Development Canada and generally must be for projects of a capital nature. Withdrawals of revenue or capital funds are recorded as revenue in the applicable fund where the monies are expended.

The Housing restricted cash is derived under the terms of the agreement with Canada Mortgage and Housing Corporation ("CMHC"), the account is to be credited annually. These funds along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation.

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

4. Accounts Receivable

Accounts receivable by program area is summarized as follows:

	2014	2013
Operating Fund		
Aboriginal Affairs and Northern Development Canada		
Xyntax System - Financial Management	\$ -	\$ 22,049
Basic Needs	19,397	-
Trade accounts receivable	127,283	198,287
Health Canada	-	70,448
	146,680	290,784
Capital Fund		
Aboriginal Affairs and Northern Development Canada		
Water CPMS #7322 FNWWAP DWS Upgrading IR #3	57,179	23,787
Municipal Services CMPS #6710	93,102	-
Major Renovations CPMS #10792	10,200	-
	160,481	23,787
Accounts receivable - Social Housing	2,955	2,955
	\$ 310,116	\$ 317,526

5. Rent Receivable

Rents receivable are the accumulated arrears and vary in amount based on the unit being rented.

	2014	2013
Rents receivable	\$ 913,423	\$ 794,904
Less: Allowance for doubtful accounts	(913,423)	(794,904)
	\$ -	\$ -

Bonaparte Indian Band Notes to Consolidated Financial Statements

March 31, 2014

6. Investments

	2014	2013
Bonaparte Development Corporation	<u>\$ 2</u>	<u>\$ 2</u>

Bonaparte Indian Band owns 100% of Bonaparte Development Corporation. The corporation is involved as a general partner in Bonaparte Economic Development Limited Partnership. For the year ended March 31, 2014 the corporation's share of partnership income amounted to \$0 (2013 - \$0).

All partnership transactions were administered by the Band.

Summary of the unaudited financial statements of Bonaparte Development Corporation Limited Partnership and Bonaparte Development Corporation for the year ended March 31, 2014 are as follows:

	Bonaparte Development Corporation Limited Partnership	Bonaparte Development Corporation
Balance Sheet		
Advances from Bonaparte Indian Band	\$ -	\$ 703
Share capital	-	2
Surplus (deficit)	-	(705)
	<u>\$ -</u>	<u>\$ -</u>
Statement of Operations		
Surplus (deficit), beginning of year	\$ -	\$ (705)
Surplus (deficit), end of year	<u>\$ -</u>	<u>\$ (705)</u>

7. Unused Credit Facility

The Band has a Royal Bank of Canada business operating line of credit that is secured by a general security agreement. The authorized credit limit is \$100,000, at a rate of prime plus 1.0%. As of March 31, 2014, the Band had not drawn on this facility; however, cheques were issued in excess of bank balance in the amount \$nil at March 31, 2014 (2013 - \$71,211).

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

8. Accounts Payable

	2014	2013
Operating Fund		
Accounts payable and accrued liabilities	\$ 531,455	\$ 299,450
Payable to AANDC	126,352	-
	657,807	299,450
 Social Housing Fund		
Accounts payable and accrued liabilities	9,729	13,613
	\$ 667,536	\$ 313,063

9. Deferred Revenue

Deferred revenue represents amounts received that relate to a subsequent period. A breakdown of deferred revenue is as follows:

	2014	2013
Operating Fund		
Aboriginal Affairs and Northern Development Canada		
Adult In-home Care	\$ 604	\$ -
Basic Needs	151,542	10,984
T.E.S.I.	16,695	16,680
Special Needs	3,463	-
Child out of Parental House	3,955	3,097
P&ID - Financial Management Governance Capacity	33,545	31,920
National Child Benefit Re-Investment	33,368	33,368
Band Employee Benefits	2,698	-
Community Economic Development Program	-	62,783
	245,870	158,832
 Capital Fund		
Aboriginal Affairs and Northern Development Canada		
Major Renovations - CPMS #10792	10,200	-
IR 3 Water Systems - CPMS #7322	54,005	-
	\$ 310,075	\$ 158,832

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

10. Social Housing Reserves

Under the terms of the agreement with Canada Mortgage and Housing Corporation, the Replacement Reserve account is to be credited in the amount of \$31,939 annually. These funds along with accumulating interest are to be held in a separate bank account. The funds in this account may only be used for approved expenditures. Withdrawals are credited to interest first and then principal.

In addition the agreement with Canada Mortgage and Housing Corporation requires that the surplus in operations be transferred into an operating reserve fund for all post-1997 housing phases and into a subsidy surplus reserve fund for all pre-1997 housing phases.

The balance due to reserves at the end of the year is comprised of:

	<u>2014</u>	<u>2013</u>
Replacement reserve	\$ 117,522	\$ 334,761
Operating reserve	30,969	38,265
Subsidy surplus reserve	<u>64,214</u>	<u>54,877</u>
	<u>\$ 212,705</u>	<u>\$ 427,903</u>

The Band is not in compliance with the Canada Mortgage and Housing Corporation agreement as these reserves are not fully funded.

Bonaparte Indian Band Notes to Consolidated Financial Statements

March 31, 2014

11. Long Term Debt

	2014	2013
<u>Bonaparte Indian Band - Capital Fund</u>		
Demand loans, repayable in combined monthly instalments of \$7,311 including interest at prime plus 2.65% and 3.74% on the two loans, secured by a general security agreement, due between April 2014 and June 2016	\$ 610,201	\$ 668,088
<u>Social Housing Projects</u>		
Loans repayable in combined monthly instalments of \$7,797 including interest ranging from 1.64% to 3.43%, due between April 2014 and February 2017	806,699	890,429
	\$ 1,416,900	\$ 1,558,517

All Social Housing loans are secured by a ministerial guarantee from the federal government.

Assuming payment is not demanded, regular principal repayments due in the next five years and thereafter are as follows:

2015	\$ 130,944
2016	517,138
2017	418,371
2018	24,608
2019	25,326
Thereafter	300,513
	\$ 1,416,900

Subsequent to year-end, a demand loan in the amount of \$506,060 was renewed. The security remained the same but the payment terms changed to monthly instalments of \$6,053 including interest at 3.75%. This mortgage now becomes due April 2015. In addition, a demand loan in the amount of \$420,541 was renewed, first for a term of three months and then for a term of five years. After the latter renewal, the security remained the same but the payment terms changed to monthly instalments of \$2,865 including interest at 2.88%. The demand loan now becomes due July 2019. The above principal repayments scheduled over the the next four years reflects these new payment terms.

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

12. Tangible Capital Assets

	2014		2013	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Automotive equipment	\$ 251,902	\$ 215,012	\$ 233,402	\$ 203,166
Buildings	4,376,796	874,227	4,363,803	689,881
Furniture and equipment	372,064	254,913	362,473	226,824
Infrastructure	1,843,853	73,754	1,843,853	36,877
Infrastructure under construction	1,679,769	-	548,327	-
Land	478,982	-	478,982	-
	9,003,366	1,417,906	7,830,840	1,156,748
Social Housing				
Buildings	3,164,427	1,758,546	3,164,427	1,674,816
Furniture and equipment	44,982	-	44,982	-
Land	254,406	-	254,406	-
	3,463,815	1,758,546	3,463,815	1,674,816
	12,467,181	3,176,452	11,294,655	2,831,564
Net book value		\$ 9,290,729		\$ 8,463,091

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

12. Tangible Capital Assets (continued)

	Automotive equipment	Building under construction	Buildings	Furniture and equipment	Infrastructure under construction	Land	Infrastructure	Total
Cost, beginning of year	\$ 233,402	\$ -	\$ 7,528,230	\$ 407,455	\$ 548,327	\$ 733,388	\$ 1,843,853	\$ 11,294,655
Additions	18,500	-	12,992	9,592	1,131,442	-	-	1,172,526
Disposals	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Cost, end of year	251,902	-	7,541,222	417,047	1,679,769	733,388	1,843,853	12,467,181
Accumulated amortization, beginning of year	203,166	-	2,364,697	226,824	-	-	36,877	2,831,564
Amortization	11,846	-	268,076	28,089	-	-	36,877	344,888
Accumulated amortization, end of year	215,012	-	2,632,773	254,913	-	-	73,754	3,176,452
Net carrying amount, end of year	\$ 36,890	\$ -	\$ 4,908,449	\$ 162,134	\$ 1,679,769	\$ 733,388	\$ 1,770,099	\$ 9,290,729

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

12. Tangible Capital Assets (continued)

	2013						
	Automotive equipment	Building under construction	Buildings	Furniture and equipment	Infrastructure under construction	Land Infrastructure	Total
Cost, beginning of year	\$ 233,402	\$ 4,952,252	\$ 4,315,793	\$ 342,845	\$ 507,096	\$ 733,388	\$ 11,084,776
Additions		104,038	-	64,610	41,231	-	209,879
Transfers		(5,056,290)	3,212,437	-	-	-	1,843,853
Cost, end of year	233,402	-	7,528,230	407,455	548,327	733,388	1,843,853
Accumulated amortization, beginning of year	190,208	-	2,032,513	200,988	-	-	2,423,709
Amortization	12,958	-	332,184	25,836	-	-	36,877
Accumulated amortization, end of year	203,166	-	2,364,697	226,824	-	-	36,877
Net carrying amount, end of year	\$ 30,236	\$ -	\$ 5,163,533	\$ 180,631	\$ 548,327	\$ 733,388	\$ 1,806,976
	\$ 8,463,091						\$ 8,463,091

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

13. Accumulated Surplus

Accumulated surplus of the Band is comprised of the following:

	<u>2014</u>	<u>2013</u>
Funded reserves	\$ 83,858	\$ 84,808
Equity in long-term investment	2	2
Equity in Ottawa Trust	545,719	528,490
Equity in tangible capital assets	7,873,828	6,904,573
Unrestricted surplus (deficit)	151,355	(300,519)
	<u>\$ 8,654,762</u>	<u>\$ 7,217,354</u>

14. Commitments

Bonaparte Indian Band has entered into various lease agreements for office equipment. Minimum annual lease payments due are approximately as follows:

2015	\$ 15,240
2016	15,240
2017	15,240
2018	15,240
	<u>\$ 60,960</u>

15. Contingencies

Bonaparte Indian Band has guaranteed certain band member loans. The total amount guaranteed amounts to \$195,416 (2013 - \$195,416) with \$63,116 being outstanding at March 31, 2014 (2013 - \$76,922).

Aboriginal Affairs and Northern Development Canada is currently undergoing a compliance review of certain segments of the Bonaparte Indian Band. This review may result in recoveries that would be owing to Aboriginal Affairs and Northern Development Canada. The amount of these potential recoveries is not determinable until the final report has been issued by Aboriginal Affairs and Northern Development Canada and, therefore, no accrual has been reflected in these consolidated financial statements. Any potential future recoveries will be reflected in the Statement of Operations in the year in which they become owing.

Bonaparte Indian Band Notes to Consolidated Financial Statements

March 31, 2014

16. Fiscal Plan

Canadian public sector accounting standards requires that the Band's budget be presented in the financial statements. As the Band does not currently prepare a budget, no budgeted figures have been presented as otherwise required.

17. Employee Benefits

The Group has a defined contribution plan providing pension benefits to certain of its employees. The pension cost charge represents contributions payable by the Band to the plan and amounts to \$42,469 (2013 - \$39,886).

18. Segment Disclosure

The Band is a diversified First Nations organization that provides a wide range of services to its members. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Community Welfare

This service area provides services to help the Members by providing a variety of programs, community services and social assistance.

Administration

This item relates to the revenues and expenses that relate to the operations of the Band itself and cannot be directly attributed to a specific segment.

Operations and Maintenance

This service area provides services relating to the development, maintenance and service of the Band's assets, infrastructure and common property.

Education

This service area provides educational services through the operations of an on-reserve school, post secondary education support and the operations of various other educational programs. The goal of this segment is to enhance the educational opportunities of the Band's Members.

Natural Resources and Economic Development

This service area provides for the development of economic opportunities to the Members, along with the exploration of the development of natural resource revenues.

Capital

This service area provides for the development of new capital projects and infrastructure programs on the reserve.

Social Housing

This service area provides for social housing to the Members.

Bonaparte Indian Band
Notes to Consolidated Financial Statements

March 31, 2014

18. Segment Disclosure -
continued

2014

	Community Welfare	Administration	Operations & Maintenance	Education	Natural Resources & Economic Development	Capital	Social Housing	Total
Revenue								
AANDC	\$ 319,726	\$ 335,917	\$ 131,026	\$ 361,610	\$ -	\$ 1,163,924	\$ -	\$ 2,312,203
Other	480,456	1,105,560	9,879	3,554	612,676	-	191,380	2,403,505
Total	800,182	1,441,477	140,905	365,164	612,676	1,163,924	191,380	4,715,708
Expenses								
Wages & benefits	297,959	229,369	159,116	33,079	50,726	-	-	770,249
Purchases	508,000	578,951	172,602	365,264	451,170	5,304	79,588	2,160,879
Amortization	-	181,330	79,828	-	-	-	83,730	344,888
Total	805,959	989,650	411,546	398,343	501,896	5,304	163,318	3,276,016
Surplus (deficit)	\$ (5,777)	\$ 451,827	\$ (270,641)	\$ (33,179)	\$ 110,780	\$ 1,158,620	\$ 28,062	\$ 1,439,692

2013

	Community Welfare	Administration	Operations & Maintenance	Education	Natural Resources & Economic Development	Capital	Social Housing	Total
Revenue								
AANDC	\$ 450,601	\$ 182,900	\$ 95,900	\$ 359,024	\$ 21,328	\$ 53,085	\$ -	\$ 1,162,838
Other	470,642	307,863	5,800	16,490	985,937	29,980	315,893	2,132,605
Total	921,243	490,763	101,700	375,514	1,007,265	83,065	315,893	3,295,443
Expenses								
Wages & benefits	247,621	189,843	105,303	38,771	69,083	-	-	650,621
Purchases	673,929	588,890	106,195	236,339	282,605	16,887	91,080	1,995,925
Amortization	-	186,458	82,577	-	-	-	138,820	407,855
Total	921,550	965,191	294,075	275,110	351,688	16,887	229,900	3,054,401
Surplus (deficit)	\$ (307)	\$ (474,428)	\$ (192,375)	\$ 100,404	\$ 655,577	\$ 66,178	\$ 85,993	\$ 241,042