

**Yale First Nation  
Consolidated Financial Statements**  
*March 31, 2015*

# **Yale First Nation Contents**

*For the year ended March 31, 2015*

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## **Management's Responsibility**

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To the Members of Yale First Nation

The accompanying consolidated financial statements of Yale First Nation are the responsibility of management and have been approved by the Council.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Yale First Nation Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. The Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Nation's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

July 24, 2015

(originally signed by Ken Hansen)

Chief

(originally signed by Elsie Kipp)

Administrator

## Independent Auditors' Report

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To the Members of Yale First Nation:

We have audited the accompanying consolidated financial statements of Yale First Nation, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the 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 financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' 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 auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statement.

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*

The consolidated financial statements do not include budgeted information. The exclusion of such information is a departure from Canadian public sector accounting standards as the comparison of budgeted to actual results is a significant measurement of performance.

### *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 Yale First Nation as at March 31, 2015 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chilliwack, British Columbia

July 24, 2015

**MNP LLP**

Chartered Professional Accountants

**Yale First Nation**  
**Consolidated Statement of Financial Position**  
*As at March 31, 2015*

	<b>2015</b>	<b>2014</b>
		<i>Restated (Note 12)</i>
<b>Financial assets</b>		
Cash	1,252,052	581,944
Accounts receivable (Note 3)	709,430	1,847,624
Investments in Nation partnerships (Note 4)	175,978	47,184
Funds held in Ottawa Trust Account (Note 5)	95,004	92,386
Replacement reserve fund (Note 6)	31,428	28,522
Treaty negotiation costs (Note 7)	7,797,354	7,797,354
	<b>10,061,246</b>	10,395,014
<b>Liabilities</b>		
Accounts payable and accruals (Note 8)	392,888	1,051,384
Long-term debt (Note 9)	8,013,408	8,026,864
	<b>8,406,296</b>	9,078,248
<b>Net financial assets</b>	<b>1,654,950</b>	1,316,766
<b>Contingencies (Note 10)</b>		
<b>Non-financial assets</b>		
Tangible capital assets (Schedule 1)	1,017,302	1,036,291
Prepaid expenses	23,484	21,910
<b>Total non-financial assets</b>	<b>1,040,786</b>	1,058,201
<b>Accumulated surplus (Note 11)</b>	<b>2,695,736</b>	2,374,967

**Approved on behalf of the Council**

(Originally signed by Ken Hansen)

**Councillor**

(Originally signed by Pedro Moreno Jr.)

**Councillor**

**Yale First Nation**  
**Consolidated Statement of Operations and Accumulated Surplus**  
*For the year ended March 31, 2015*

	<i>Schedules</i>	<b>2015</b>	<b>2014</b> <i>Restated (Note 12)</i>
<b>Revenue</b>			
Aboriginal Affairs and Northern Development Canada (Note 12)		1,971,958	1,680,510
First Nation Health Authority		188,929	179,861
Canada Mortgage and Housing Corporation (Note 13)		6,692	7,103
BC Hydro and ILM Project		2,067,500	7,336,619
British Columbia Treaty Commission		261,080	246,080
Department of Fisheries and Oceans		167,250	182,617
Kinder Morgan Project		116,621	69,966
Qualark Test Fishery		96,825	64,852
Rental Income		59,459	57,867
Interest Income		4,050	6,188
Province of BC		16,000	43,545
Sto:lo Nation Human Resource Centre		21,172	9,207
Other Revenue		79,593	64,923
First Nation Education Steering Committee		2,614	2,451
BC Special income		384	383
CP Rail		-	250,000
Earnings from investment in Nation partnerships (Note 12)		128,794	43,303
Accrued Funding Recoveries		(29,554)	-
		<b>5,159,367</b>	10,245,475
<b>Expenses</b>			
Administration & Education	3	714,679	1,310,216
Health & Social Development	4	401,313	416,703
Treaty	5	776,538	666,511
Housing	6	84,836	73,601
Capital Projects & Maintenance	7	62,124	96,444
Economic Development & Employment	8	2,764,913	7,234,344
Other Programs	9	34,195	32,030
		<b>4,838,598</b>	9,829,849
<b>Surplus</b>			
		<b>320,769</b>	415,626
<b>Accumulated operating surplus, beginning of year</b>		<b>2,272,305</b>	2,011,838
Correction of an error (Note 12)		102,662	(52,497)
<b>Accumulated surplus, beginning of year, as restated</b>		<b>2,374,967</b>	1,959,341
<b>Accumulated surplus, end of year</b>		<b>2,695,736</b>	2,374,967

**Yale First Nation**  
**Consolidated Statement of Change in Net Financial Assets**  
*For the year ended March 31, 2015*

	<b>2015</b>	<b>2014</b> <i>Restated (Note 12)</i>
<b>Annual surplus</b>	<b>320,769</b>	415,626
Purchases of tangible capital assets	(15,205)	(16,410)
Amortization of tangible capital assets	34,195	32,030
Acquisition of prepaid expenses	(23,485)	(23,901)
Use of prepaid expenses	21,910	23,128
 <b>Increase in net financial assets</b>	 <b>338,184</b>	 430,473
 <b>Net financial assets, beginning of year</b>	 <b>1,316,766</b>	 886,293
 <b>Net financial assets, end of year</b>	 <b>1,654,950</b>	 1,316,766

**Yale First Nation**  
**Consolidated Statement of Cash Flows**  
*For the year ended March 31, 2015*

**2015**                    **2014**  
*Restated*  
*(Note 12)*

**Cash provided by (used for) the following activities**

**Operating activities**

Surplus	<b>320,769</b>	415,626
Non-cash items		
Amortization	34,195	32,029
Earnings from investment in Nation partnerships	(128,794)	(43,303)
Ottawa trust transactions	(2,618)	(6,572)
	<b>223,552</b>	397,780
Changes in working capital accounts		
Accounts receivable	1,138,194	(165,423)
Prepaid expenses	(1,575)	(773)
Accounts payable and accruals	(658,497)	(319,915)
Replacement reserve fund	(2,906)	(28,522)
	<b>698,768</b>	(116,853)

**Financing activities**

Repayment of long-term debt	<b>(13,455)</b>	(12,757)
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**Capital activities**

Purchases of tangible capital assets	<b>(15,205)</b>	(16,410)
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<b>Increase (decrease) in cash resources</b>	<b>670,108</b>	(146,020)
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<b>Cash resources, beginning of year</b>	<b>581,944</b>	727,964
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<b>Cash resources, end of year</b>	<b>1,252,052</b>	581,944
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**Supplementary cash flow information**

Interest paid	<b>4,050</b>	6,188
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**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**1. Operations**

The Yale First Nation (the "First Nation") is located in the province of British Columbia, and provides various services to its members. Yale First Nation includes the Nation's members, government and all related entities that are accountable to the Nation and are either owned or controlled by the First Nation.

**2. Significant accounting policies**

These consolidated financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

***Basis of presentation***

Sources of revenue and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it becomes available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

***Asset classification***

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

***Net financial assets***

The First Nation's financial statements are presented so as to highlight net financial assets as the measurement of financial position. The net financial assets of the First Nation is determined by its financial assets less its liabilities. Net financial assets is comprised of two components, non-financial assets and accumulated surplus.

***Tangible capital assets***

Tangible capital assets are initially recorded at cost based on historical cost accounting records. Contributed tangible capital assets are recorded at their fair value at the date of contribution.

***Amortization***

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Band Housing	straight-line	40 years
Machinery and Equipment	straight-line	10 years
Roads, Streets, Bridges	straight-line	50,75 years
Water and Sewer	straight-line	50,75 years

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**2. Significant accounting policies** *(Continued from previous page)*

***Revenue recognition***

**Funding**

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the consolidated statement of financial position in the year of receipt.

**Government Transfers**

The First Nation recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the First Nation recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

**Funds held in Ottawa Trust Fund**

Due to measurement uncertainty, revenue related to the receipt of funds held in the Ottawa Trust Fund is recognized when it is received.

**Other Revenue**

Other revenue is recognized as revenues when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

***Long-lived assets***

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the First Nation determines that a long-lived asset no longer has any long-term service potential to the Nation, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

***Measurement uncertainty***

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

***Funds held in Ottawa Trust Fund***

Funds held in trust on behalf of First Nation members by the Government of Canada in the Ottawa Trust Fund are reported on the consolidated statement of financial position with an offsetting amount in accumulated surplus. Trust moneys consist of:

- Capital trust moneys derived from non-renewable resource transactions on the sale of land or other First Nation tangible capital assets; and
- Revenue trust moneys generated primarily through land leasing transactions or interest earned on deposits held in trust.

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**2. Significant accounting policies** *(Continued from previous page)*

**Segments**

The First Nation conducts its business through seven reportable segments: Administration & Education; Health & Social Development; Treaty; Housing; Capital Projects & Maintenance; Economic Development & Employment; and Other Programs. These operating segments are established by senior management to facilitate the achievement of the First Nation's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements.

**Recent accounting pronouncements**

**Financial instruments**

In June 2011, the Public Sector Accounting Board (PSAB) issued PS 3450 *Financial Instruments* to establish standards for recognition, measurement, presentation and disclosure of financial assets, financial liabilities and non-financial derivatives. As a result of issuance of PS 3450, there have been numerous consequential amendments made to other Sections. PS 3450 is effective for fiscal years beginning on or after April 1, 2015. Earlier adoption is permitted.

PS 3450 is applied prospectively in the fiscal year of initial adoption; therefore, financial statements of prior periods, including comparative information, are not restated. The First Nation does not expect the adoption of these new standards to have a material impact on its financial statements.

**3. Accounts receivable**

Included in accounts receivable are member loans totaling \$19,217 (2014 - \$119,930).

Accounts receivable also include \$595,783 payable to Yale First Nation from Flatiron - Graham, a joint venture, relating to the Interior to Lower Mainland Transmission project.

Accounts receivable include an allowance for doubtful accounts provision of \$101,015 (2014 - Nil).

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

**4. Investments in First Nation partnerships**

Yale First Nation has a 33% investment in Cascade Lower Canyon Community Forest Partnership. Summary financial information for the First Nation business partnership, accounted for using the modified equity method, for their respective year-end is as follows:

	<i>As at March 31, 2015</i>	<i>Restated (Note 12) As at March 31, 2014</i>
<b>Assets</b>		
Cash	421,233	-
Accounts receivable	123,298	33,587
Due from Lower Canyon Community Forest General Partner	2,462	173,425
<b>Total assets</b>	<b>546,993</b>	<b>207,012</b>
<b>Liabilities</b>		
Accounts payable and accruals	16,399	20,312
Grants payable	-	42,500
Partners' capital	530,594	144,200
<b>Total liabilities</b>	<b>546,993</b>	<b>207,012</b>
<b>Total revenue</b>	<b>430,174</b>	<b>266,762</b>
<b>Total expenses</b>	<b>42,843</b>	<b>135,153</b>
<b>Net income</b>	<b>387,331</b>	<b>131,609</b>

**5. Funds held in Ottawa Trust Account**

Capital and revenue trust moneys are transferred to the First Nation on the authorization of the Minister of Aboriginal Affairs and Northern Development Canada, with the consent of the First Nation's Council.

	<i>2015</i>	<i>2014</i>
<b>Capital Trust</b>		
Balance	48,802	48,802
<b>Revenue Trust</b>		
Balance, beginning of year	43,584	37,012
Interest	2,234	6,189
BC Special income	384	383
Balance, end of year	46,202	43,584
	<b>95,004</b>	<b>92,386</b>

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**6. Replacement reserve fund**

Under agreements with Canada Mortgage and Housing Corporation (CMHC) the First Nation established a replacement reserve, funded by an annual allocation of \$3,000, to ensure maintenance and replacement of buildings financed by CMHC. At March 31, 2015, \$31,428 has been set aside to fund this reserve (2014 - \$28,522). The replacement reserve was overfunded \$3,701 at March 31, 2015 (2014 - underfunded \$2,230).

In accordance with terms of the agreements, CMHC reserve moneys must be held or invested only in accounts or instruments guaranteed by the Canada Deposit Insurance Corporation, or as otherwise approved by CMHC. Reserve withdrawals are credited first to interest and then to principal.

**7. Treaty negotiation costs**

Loan advances from Aboriginal Affairs and Northern Development Canada for treaty negotiations are reported as long-term debt together with a corresponding asset for accumulated treaty negotiation costs. In each year, the new loan amount is transferred to the Treaty Negotiations segment.

**8. Accounts payable and accruals**

Accounts payable and accruals include government payroll remittances payable of \$18,979 (2014 - \$4,245).

Also presented in this balance is \$61,174 of recoverable funding payable to Aboriginal Affairs and Northern Development Canada (2014 - \$38,580).

**9. Long-term debt**

	2015	2014
Housing Project III - All Nations Trust (interest rate 2.35%, due September 1, 2018, monthly payments for \$1,556 and secured by first mortgage on homes and Ministerial guarantee of the Ministry of Aboriginal Affairs and Northern Development Canada)	216,054	229,510
Promissory Notes - Aboriginal Affairs and Northern Development Canada (for Treaty Negotiations); Repayment provisions for these loans are outlined in Sections 13.0 and 14.0 of the First Nation Negotiation Support Agreement.	7,797,354	7,797,354
	<b>8,013,408</b>	8,026,864

Principal repayments on long-term debt in each of the next five years, assuming all term debt is subject to contractual terms of repayment, are estimated as follows:

2016	13,694
2017	14,018
2018	14,349
2019	14,688
2020	15,036

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**10. Contingent liabilities**

The First Nation may also be contingently liable in respect of guaranteed housing mortgages which total \$837,787 (2014 - \$877,445).

**11. Accumulated surplus**

Accumulated surplus is comprised of the following:

	<b>2015</b>	<b>2014</b>
		<i>Restated</i>
Operating surplus	1,804,110	1,462,194
Capital surplus	768,896	789,635
Ottawa trust surplus	95,003	92,386
Replacement reserve surplus	27,727	30,752
	<b>2,695,736</b>	2,374,967

**12. Correction of an error**

During the year, the First Nation determined that the prior year investment income from the First Nation's 33% investment in Cascade Lower Canyon Community Forest Partnership was understated. The effect of this correction was an increase in investments in Nation partnerships and earnings from investment in Nation partnerships in the amount of \$10,662.

During the year, the First Nation determined that AANDC funding of \$92,000 was receivable at March 31, 2014. The effect of this correction was an increase in accounts receivable and AANDC revenue of \$92,000.

During the year, the First Nation determined that an AANDC receivable estimate recorded by management was uncollectible. The effect of this correction was a decrease in accounts receivable and March 31, 2014 opening surplus of \$52,496.

The retroactive application of these corrections of errors did not have a material impact on the results of operations or financial condition of the First Nation.

**13. Federal Assistance payments**

The First Nation has received federal assistance through Canada Mortgage and Housing Corporation pursuant to Section 56.1 of the National Housing Act to reduce mortgage interest expense to approximately two percent to enable the project to provide housing to low income individuals. The amount of assistance received in 2015 is \$6,692 (2014 - \$7,103).

**14. Economic dependence**

Yale First Nation receives a significant portion of its revenue from Aboriginal Affairs and Northern Development Canada (AANDC) as a result of agreements entered into with the Government of Canada. These agreements are administered by AANDC under the terms and conditions of the Indian Act. The ability of the First Nation to continue operations is dependent upon the Government of Canada's continued financial commitments as guaranteed by these agreements.

**Yale First Nation**  
**Notes to the Consolidated Financial Statements**  
*For the year ended March 31, 2015*

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**15. Financial Instruments**

The Yale First Nation's financial instruments consist of cash, receivables, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Yale First Nation is not exposed to significant currency, credit or interest rate risk arising from these financial instruments. The fair value of the instruments are recorded at amortized cost, unless otherwise noted.

**16. Budget information**

Budget information has not been presented in the program schedules as formal budgets are not available for all programs.

**Yale First Nation**  
**Schedule 1 - Schedule of Tangible Capital Assets**  
*For the year ended March 31, 2015*

	<i>Machinery and Equipment</i>	<i>Roads, Streets, Bridges</i>	<i>Water and Sewer</i>	<i>Band Housing</i>	<b>2015</b>	<b>2014</b>
<b>Cost</b>						
Balance, beginning of year	74,386	142,719	804,466	478,000	1,499,571	1,483,160
Acquisition of tangible capital assets	15,205	-	-	-	15,205	16,410
Balance, end of year	<b>89,591</b>	<b>142,719</b>	<b>804,466</b>	<b>478,000</b>	<b>1,514,776</b>	<b>1,499,570</b>
<b>Accumulated amortization</b>						
Balance, beginning of year	49,587	65,983	221,209	126,500	463,279	431,250
Annual amortization	4,475	1,963	15,807	11,950	34,195	32,029
Balance, end of year	<b>54,062</b>	<b>67,946</b>	<b>237,016</b>	<b>138,450</b>	<b>497,474</b>	<b>463,279</b>
<b>Net book value of tangible capital assets</b>	<b>35,529</b>	<b>74,773</b>	<b>567,450</b>	<b>339,550</b>	<b>1,017,302</b>	<b>1,036,291</b>
2014 Net book value of tangible capital assets	24,798	76,736	583,257	351,500	1,036,291	

**Yale First Nation**  
**Schedule 2 - Schedule of Consolidated Expenses by Object**  
*For the year ended March 31, 2015*

	<b>2015</b>	<b>2014</b>
<b>Consolidated expenses by object</b>		
Administration	265,089	54,140
Amortization	34,195	32,030
Ancillary services	3,451	5,229
Bad debts	101,016	-
Bank charges and interest	3,513	768
Basic needs	144,917	160,853
Chief negotiator	72,000	45,150
Child Out of Parental Home	2,716	7,238
Christmas distribution	23,750	25,650
Consulting	540,258	461,085
Contracted services	13,631	11,742
Fire protection	19,765	-
Honoraria	9,390	12,560
Insurance	24,118	23,129
Interest on long-term debt	5,198	6,241
Janitor/caterer	3,000	3,000
Licenses and fees	-	1,504
Medical supplies and prescriptions	718	344
Meeting	4,515	-
Member distribution on land settlement	-	884,815
National Child Benefit Re-investment	21,954	22,670
Office rent	10,000	6,100
Office supplies	74,046	19,704
Photocopying	3,436	1,500
Post secondary	65,957	70,442
Professional fees	292,486	94,641
Rent	19,188	18,000
Repairs and maintenance	76,051	57,867
Replacement reserve	6,025	798
Researcher - Fisheries	24,417	24,601
Salaries and benefits	1,005,150	634,936
Secretarial and bookkeeping	12,000	28,000
Special needs	1,892	5,162
Subcontracts	1,882,238	6,793,407
Supplies	647	150
Telephone	3,203	3,001
Training	8,662	-
Travel	80,799	97,569
Treaty coordinator	20,000	33,000
Tuition agreement	133,089	141,801
Utilities	19,933	15,596
In-home care	14,564	13,560
Working group - Taxation	37,616	54,600
Inter-segmental allocation of administration costs	(245,995)	(42,734)
	<b>4,838,598</b>	<b>9,829,849</b>