

Coldwater Indian Band
Schedules
For the year ended March 31, 2020



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Notice to Reader

On the basis of information provided by management, we have compiled the statements of operations and surplus (deficit) for various programs of the Coldwater Indian Band, for the year ended March 31, 2020.

We have not performed an audit or a review engagement in respect of this financial information and, accordingly, we express no assurance thereon.

Readers are cautioned that this financial information may not be appropriate for their purposes.

Chartered Professional Accountants

Kamloops, British Columbia
November 10, 2020

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 1 - Rental Housing

For the year ended March 31	Budget		2020	2019
Revenue				
Rental revenue	\$	-	\$ 20,925	\$ 21,300
Other income		-	5,250	-
		-	26,175	21,300
Expenditures				
Administration		-	2,130	2,130
Materials and supplies		-	7,146	-
Repairs and maintenance		-	4,316	4,707
		-	13,592	6,837
Surplus before interfund transfers		-	12,583	14,463
Interfund transfers				
Purchase of tangible capital assets		-	-	(6,365)
Surplus for the year		-	12,583	8,098
Surplus, beginning of year		168,623	168,623	160,525
Surplus, end of year	\$	168,623	\$ 181,206	\$ 168,623

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 2 - Recreation Fund

For the year ended March 31	Budget	2020	2019
Revenue			
First Nations Education Steering Committee	\$ -	\$ 8,026	\$ 8,757
Other income	-	6,500	3,750
	-	14,526	12,507
Expenditures			
Program expenses	-	16,276	12,507
Deficit for the year	-	(1,750)	-
Surplus, beginning of year	21,210	21,210	21,210
Surplus, end of year	\$ 21,210	\$ 19,460	\$ 21,210

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 3 - Band Support

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 300,579	\$ 279,059
Rental revenue	-	-	300
Other income	-	103,725	17,119
Interest revenue	-	-	11,635
Administration	-	98,616	113,651
	-	502,920	421,764
Expenditures			
Advertising & promotion	-	4,260	1,468
Bank charges and interest	-	9,258	9,745
Consulting and management	-	162	108
Contracted services	-	15,838	4,738
Materials and supplies	-	42,097	33,972
Meetings and workshops	-	-	2,213
Professional development	-	8,590	7,584
Professional fees	-	42,302	17,661
Repairs and maintenance	-	24,334	17,176
Rent	-	29,026	26,622
Telephone	-	30,107	21,784
Travel	-	9,915	11,700
Wages and benefits	-	307,633	324,079
	-	523,522	478,850
Deficit before interfund transfers	-	(20,602)	(57,086)
Interfund transfers			
Purchase of tangible capital assets	-	(7,085)	(24,981)
Deficit for the year	-	(27,687)	(82,067)
Surplus, beginning of year	-	-	2
Transfers	-	38,433	82,065
Surplus, end of year	\$ -	\$ 10,746	\$ -

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 4 - Coldwater O&M Fund

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 145,605	\$ 174,062
Rental revenue	-	1,210	360
Other income	-	7,711	7,654
Administration	-	4,564	-
	-	159,090	182,076
Expenditures			
Contracted services	-	104,919	64,340
Insurance	-	18,363	13,224
Materials and supplies	-	243	432
Repairs and maintenance	-	105,144	100,960
Telephone	-	2,960	2,961
Utilities	-	20,225	17,489
Travel	-	3,392	2,840
Wages and benefits	-	83,869	90,815
	-	339,115	293,061
Deficit before interfund transfers	-	(180,025)	(110,985)
Interfund transfers			
Purchase of tangible capital assets	-	(1,736)	(5,455)
Deficit for the year	-	(181,761)	(116,440)
Deficit, beginning of year	(141,094)	(141,094)	(129,680)
Transfers	-	55,379	105,026
Deficit, end of year	\$ (141,094)	\$ (267,476)	\$ (141,094)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 5 - Coldwater School Fund

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 520,976	\$ 473,353
Other income	-	-	10,741
	-	520,976	484,094
Expenditures			
Administration	-	29,000	29,000
Bank charges and interest	-	813	609
Program expenses	-	-	2,897
Contracted services	-	10,751	9,047
Materials and supplies	-	5,891	8,711
Professional development	-	-	4,139
Professional fees	-	12,785	6,211
Repairs and maintenance	-	-	1,761
Rent	-	3,921	3,554
Telephone	-	9,102	8,812
Travel	-	4,549	16,978
Wages and benefits	-	281,076	300,087
	-	357,888	391,806
Surplus before interfund transfers	-	163,088	92,288
Interfund transfers			
Purchase of tangible capital assets	-	(1,585)	-
Surplus for the year	-	161,503	92,288
Surplus, beginning of year	793,616	793,616	820,061
Transfers	-	(146,094)	(118,733)
Surplus, end of year	\$ 793,616	\$ 809,025	\$ 793,616

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 6 - Band School Other

For the year ended March 31	Budget	2020	2019
Revenue			
Province of BC	\$ -	\$ 9,572	\$ 28,717
Interest revenue	-	2,927	1,742
Other income	-	32,736	28,691
Rental revenue	-	-	5,951
Administration	-	32,000	32,000
	-	77,235	97,101
Expenditures			
Program expenses	-	24,279	30,748
Surplus for the year	-	52,956	66,353
Surplus, beginning of year	425,796	425,796	359,443
Surplus, end of year	\$ 425,796	\$ 478,752	\$ 425,796

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 7 - School Building O&M

For the year ended March 31	Budget	2020	2019
Revenue			
Rental revenue	\$ -	\$ 1,656	\$ -
Expenditures			
Insurance	-	27,449	20,177
Materials and supplies	-	4,255	1,963
Repairs and maintenance	-	12,539	9,073
Utilities	-	36,956	31,827
Wages and benefits	-	23,412	23,529
	-	104,611	86,569
Deficit for the year	-	(102,955)	(86,569)
Deficit, beginning of year	-	-	-
Transfers	-	102,955	86,569
Surplus, end of year	\$ -	\$ -	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 8 - School Student Transportation

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 18,678
Rental revenue	-	-	300
	-	-	18,978
Expenditures			
Contracted services	-	5,960	6,061
Insurance	-	1,408	2,822
Repairs and maintenance	-	5,696	14,584
Wages and benefits	-	30,075	27,675
	-	43,139	51,142
Deficit for the year	-	(43,139)	(32,164)
Surplus, beginning of year	-	-	-
Transfers	-	43,139	32,164
Surplus, end of year	\$ -	\$ -	\$ -

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 9 - Chief and Council

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 117,974	\$ 134,410
Other income	-	641,784	229,656
	-	759,758	364,066
Expenditures			
Consulting and management	-	279,225	142,674
Honoraria	-	94,224	63,393
Insurance	-	1,259	1,213
Meetings and workshops	-	70,059	44,389
Professional development	-	3,358	1,280
Professional fees	-	395,278	194,527
Program expenses (recovery)	-	5,861	(2,837)
Telephone	-	1,794	2,477
Travel	-	16,844	26,996
Wages and benefits	-	40,369	36,604
	-	908,271	510,716
Deficit before interfund transfers	-	(148,513)	(146,650)
Interfund transfers			
Purchase of tangible capital assets	-	(1,200)	-
Deficit for the year	-	(149,713)	(146,650)
Surplus, beginning of year	-	-	-
Transfers	-	133,685	146,650
Surplus (deficit), end of year	\$ -	\$ (16,028)	\$ -

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 10 - Basic Needs and COPH

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 969,876	\$ 852,755
Expenditures			
Program expenses	-	985,982	910,314
Deficit for the year	-	(16,106)	(57,559)
Deficit, beginning of year	(279,616)	(279,616)	(222,057)
Deficit, end of year	\$ (279,616)	\$ (295,722)	\$ (279,616)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 11 - Service Delivery

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 84,402	\$ 87,703
Other income	-	805	2,314
Administration	-	9,615	15,629
	-	94,822	105,646
Expenditures			
Travel	-	6,689	9,549
Wages and benefits	-	88,133	92,304
	-	94,822	101,853
Surplus for the year	-	-	3,793
Surplus, beginning of year	5,633	5,633	1,840
Surplus, end of year	\$ 5,633	\$ 5,633	\$ 5,633

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 12 - Special Needs

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 37,914	\$ 17,641
Expenditures			
Program expenses	-	20,756	17,677
Surplus (deficit) for the year	-	17,158	(36)
Surplus, beginning of year	2,496	2,496	2,532
Surplus, end of year	\$ 2,496	\$ 19,654	\$ 2,496

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 13 - Adult Care Service

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 60,718	\$ 55,802
Expenditures			
Travel	-	7,504	4,456
Wages and benefits	-	53,214	41,915
	-	60,718	46,371
Surplus for the year	-	-	9,431
Surplus, beginning of year	21,420	21,420	11,989
Surplus, end of year	\$ 21,420	\$ 21,420	\$ 21,420

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 14 - Low Income Family Immediate Needs

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 58,931	\$ 58,931
Expenditures			
Administration	-	8,840	8,840
Program expenses	-	50,258	50,090
	-	59,098	58,930
Surplus (deficit) for the year	-	(167)	1
Surplus, beginning of year	462	462	461
Surplus, end of year	\$ 462	\$ 295	\$ 462

Coldwater Indian Band
Statement of Operations and Surplus (Deficit)
Schedule 15 - Family Violence

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 12,715	\$ 5,186
Expenditures			
Administration	-	775	789
Meetings and workshops	-	-	500
Professional fees	-	1,500	2,126
Materials and supplies	-	1,814	1,170
Travel	-	1,076	601
	-	5,165	5,186
Surplus for the year	-	7,550	-
Deficit, beginning of year	(2)	(2)	(2)
Surplus (deficit), end of year	\$ (2)	\$ 7,548	\$ (2)

Coldwater Indian Band
Statement of Operations and Surplus (Deficit)
Schedule 16 - Income Reform Participant Support

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada recoveries	\$ -	\$ (8,265)	\$ -
Expenditures			
Program expenses	-	-	244
Materials and supplies	-	-	614
	-	-	858
Deficit for the year	-	(8,265)	(858)
Surplus, beginning of year	7,408	7,408	8,266
Surplus (deficit), end of year	\$ 7,408	\$ (857)	\$ 7,408

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 17 - Coldwater Taxation Authority

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 12,307	\$ 8,759
Other income	-	244,836	222,720
	-	257,143	231,479
Expenditures			
Bank charges and interest	-	35	17
Consulting and management	-	3,198	2,423
Contracted services	-	31,410	18,651
Program expenses	-	30,600	11,685
Materials and supplies	-	9,573	3,337
Student Support	-	5,000	-
Utilities	-	13,763	22,045
	-	93,579	58,158
Surplus for the year	-	163,564	173,321
Surplus, beginning of year	20,000	20,000	18,774
Transfers	-	(183,564)	(172,095)
Surplus, end of year	\$ 20,000	\$ -	\$ 20,000

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 18 - ACRS Program

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada (recoveries)	\$ -	\$ -	\$ (34,786)
Expenditures			
Repairs and maintenance	-	-	474
Deficit before interfund transfers	-	-	(35,260)
Interfund transfers			
Purchase of tangible capital assets	-	-	(3,875)
Deficit for the year	-	-	(39,135)
Surplus, beginning of year	-	-	39,135
Surplus, end of year	\$ -	\$ -	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 19 - Transition House Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 540,365	\$ 561,370
Expenditures			
Administration	-	29,837	29,837
Advertising & promotion	-	22,818	26,320
Bank charges and interest	-	127	43
Consulting and management	-	7,216	2,229
Contracted services	-	5,000	4,064
Program support	-	5,723	1,888
Insurance	-	7,363	4,501
Materials and supplies	-	7,850	2,862
Meetings and workshops	-	51,224	67,462
Professional development	-	-	803
Professional fees	-	3,000	2,800
Program expenses	-	48,663	35,722
Repairs and maintenance	-	39,135	26,457
Rent	-	13,470	20,938
Telephone	-	7,849	8,097
Utilities	-	8,845	6,985
Travel	-	-	3,153
Wages and benefits	-	282,773	247,035
	-	540,893	491,196
Surplus (deficit) before interfund transfers	-	(528)	70,174
Interfund transfers			
Purchase of tangible capital assets	-	(11,204)	(8,564)
Surplus (deficit) for the year	-	(11,732)	61,610
Surplus, beginning of year	111,223	111,223	49,613
Surplus, end of year	\$ 111,223	\$ 99,491	\$ 111,223

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 20 - Headstart Program

For the year ended March 31	Budget	2020	2019
Revenue			
First Nations Health Authority	\$ -	\$ 116,838	\$ 114,547
Other income	-	2,716	1,538
	-	119,554	116,085
Expenditures			
Administration	-	32,000	32,000
Materials and supplies	-	1,800	664
Professional development	-	393	600
Program expenses	-	1,723	9,090
Student support	-	1,000	507
Travel	-	2,754	1,792
Wages and benefits	-	79,884	71,432
	-	119,554	116,085
Surplus for the year	-	-	-
Deficit, beginning of year	(1)	(1)	(1)
Deficit, end of year	\$ (1)	\$ (1)	\$ (1)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 21 - 11348 NAHS Stream

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 471,798	\$ 168,097
Expenditures			
Repairs and maintenance	-	262,495	42,998
Surplus for the year	-	209,303	125,099
Surplus, beginning of year	31,199	31,199	3,376
Transfers	-	(166,265)	(97,276)
Surplus, end of year	\$ 31,199	\$ 74,237	\$ 31,199

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 22 - CMHC - RRAP Repairs

For the year ended March 31	Budget	2020	2019
Expenditures			
Repairs and maintenance	\$ -	\$ 13,531	\$ -
Deficit for the year	-	(13,531)	-
Deficit, beginning of year	(47,461)	(47,461)	(47,461)
Deficit, end of year	\$ (47,461)	\$ (60,992)	\$ (47,461)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 23 - Internet Services

For the year ended March 31	Budget	2020	2019
Revenue			
Other income	\$ -	\$ 63,310	\$ 59,525
Expenditures			
Administration	-	119	5,186
Repairs and maintenance	-	23,139	19,174
Telephone	-	31,980	30,096
	-	55,238	54,456
Surplus for the year	-	8,072	5,069
Surplus, beginning of year	37,332	37,332	32,263
Surplus, end of year	\$ 37,332	\$ 45,404	\$ 37,332

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 24 - Land Management

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 18,869	\$ 47,736
Other income	-	14,171	9,620
	-	33,040	57,356
Expenditures			
Administration	-	1,457	1,457
Materials and supplies	-	135	-
Meetings and workshops	-	65	-
Professional development	-	10,260	9,071
Professional fees	-	666	-
Program expenses	-	853	300
Travel	-	3,455	6,570
Wages and benefits	-	37,642	40,785
	-	54,533	58,183
Deficit before interfund transfers	-	(21,493)	(827)
Interfund transfers			
Deficit for the year	-	(21,493)	(827)
Surplus, beginning of year	-	-	-
Transfers	-	-	827
Surplus (deficit), end of year	\$ -	\$ (21,493)	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 25 - Health and Wellness Facility

For the year ended March 31	Budget	2020	2019
Revenue			
First Nations Health Authority	\$ -	\$ -	\$ 1,345
Expenditures			
Administration	-	5,000	-
Consulting and management (recovery)	-	(5,000)	19,335
	-	-	19,335
Deficit for the year	-	-	(17,990)
Surplus, beginning of year	-	-	17,990
Surplus, end of year	\$ -	\$ -	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 26 - NLT - Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust	\$ -	\$ (48,185)	\$ -
Professional fees	-	-	-
Surplus (deficit) for the year	-	(48,185)	-
Surplus, beginning of year	48,373	48,373	48,373
Surplus, end of year	\$ 48,373	\$ 188	\$ 48,373

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 27 - NLT - Community Infrastructure

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust (recoveries)	\$ -	\$ (14,923)	\$ -
Deficit for the year	-	(14,923)	-
Surplus, beginning of year	14,923	14,923	14,923
Surplus, end of year	\$ 14,923	\$ -	\$ 14,923

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 28 - NLT - Governance

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust	\$ -	\$ (16,449)	\$ 106,908
Surplus (deficit) for the year	-	(16,449)	106,908
Surplus, beginning of year	41,037	41,037	16,449
Transfers	-	-	(82,320)
Surplus, end of year	\$ 41,037	\$ 24,588	\$ 41,037

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 29 - Coquihalla Logging

For the year ended March 31	Budget	2020	2019
Revenue			
Logging revenue	\$ -	\$ -	\$ 6,068
Expenditures			
Administration	-	-	3,193
Travel	-	-	55
Wages and benefits	-	-	708
	-	-	3,956
Surplus for the year	-	-	2,112
Deficit, beginning of year	(21,242)	(21,242)	(23,354)
Transfers	-	21,242	-
Surplus (deficit), end of year	\$ (21,242)	\$ -	\$ (21,242)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 30 - Excavator

For the year ended March 31	Budget	2020	2019
Expenditures			
Contracted services	\$ -	\$ 2,830	\$ 1,372
Insurance	-	1,360	1,032
Repairs and maintenance	-	4,593	11,494
	-	8,783	13,898
Deficit before interfund transfers	-	(8,783)	(13,898)
Interfund transfers			
Purchase of tangible capital assets	-	-	(1,864)
Deficit for the year	-	(8,783)	(15,762)
Surplus, beginning of year	67,607	67,607	83,369
Surplus, end of year	\$ 67,607	\$ 58,824	\$ 67,607

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 31 - Wood Lot

For the year ended March 31	Budget	2020	2019
Expenditures			
Consulting and management	\$ -	\$ -	\$ 15,576
Program expenses	-	21,044	6,245
	-	21,044	21,821
Deficit for the year	-	(21,044)	(21,821)
Surplus, beginning of year	39,872	39,872	61,693
Surplus, end of year	\$ 39,872	\$ 18,828	\$ 39,872

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 32 - Revolving Loans

For the year ended March 31	Budget	2020	2019
Expenditures			
Bad debts	\$ -	\$ 31,423	\$ -
Deficit for the year	-	(31,423)	-
Surplus, beginning of year	112,680	112,680	112,680
Surplus, end of year	\$ 112,680	\$ 81,257	\$ 112,680

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 33 - IBA Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 2,401	\$ 59,196
Expenditures			
Bank charges and interest	-	-	4
Surplus for the year	-	2,401	59,192
Surplus, beginning of year	943,179	943,179	883,987
Surplus, end of year	\$ 943,179	\$ 945,580	\$ 943,179

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 34 - FNEESC - Special Ed

For the year ended March 31	Budget	2020	2019
Revenue			
First Nations Education Steering Committee	\$ -	\$ 208,003	\$ 157,216
Other income	-	786	-
	-	208,789	157,216
Expenditures			
Program expenses	-	25,468	24,170
Wages and benefits	-	59,765	57,396
	-	85,233	81,566
Surplus before interfund transfers	-	123,556	75,650
Interfund transfers			
Purchase of tangible capital assets	-	(15,674)	(4,271)
Surplus for the year	-	107,882	71,379
Surplus, beginning of year	71,379	71,379	-
Surplus, end of year	\$ 71,379	\$ 179,261	\$ 71,379

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 35 - Fire Hall

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 38,853	\$ 38,202
Other Income	-	585	-
	-	39,438	38,202
Expenditures			
Adminstration	-	4,564	-
Honoraria	-	7,397	8,000
Insurance	-	6,213	5,528
Materials and supplies	-	1,504	712
Professional development	-	3,331	2,896
Program expenses	-	3,607	2,960
Repairs and maintenance	-	13,792	6,581
Telephone	-	4,532	3,873
Travel	-	3,540	1,307
Utilities	-	2,450	2,035
	-	50,930	33,892
Surplus (deficit) before interfund transfers	-	(11,492)	4,310
Interfund transfers			
Surplus (deficit) for the year	-	(11,492)	4,310
Surplus, beginning of year	13,319	13,319	5,573
Transfers	-	2,582	3,436
Surplus, end of year	\$ 13,319	\$ 4,409	\$ 13,319

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 36 - Coldwater Housing - Strata Administration Fund

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 2,259	\$ 1,465
Expenditures			
Bank charges and interest	-	6	26
Surplus for the year	-	2,253	1,439
Surplus, beginning of year	289,531	289,531	288,092
Surplus, end of year	\$ 289,531	\$ 291,784	\$ 289,531

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 37 - CEDO Project Development

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 163,031	\$ 165,070
Other income	-	845	707
	-	163,876	165,777
Expenditures			
Administration	-	2,350	2,350
Consulting & management	-	111	-
Materials and supplies	-	114	700
Meetings and workshops	-	-	420
Professional development	-	5,889	1,298
Travel	-	3,966	1,881
Wages and benefits	-	48,465	28,141
	-	60,895	34,790
Surplus for the year	-	102,981	130,987
Surplus (deficit), beginning of year	154,842	154,842	(733)
Transfers	-	(126,471)	24,588
Surplus, end of year	\$ 154,842	\$ 131,352	\$ 154,842

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 38 - Investment Companies

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 43,908	\$ 39,750
Other income	-	1,478	245,163
	-	45,386	284,913
Expenditures			
Bank charges and interest	-	-	74
Surplus for the year	-	45,386	284,839
Surplus, beginning of year	1,333,571	1,333,571	1,048,732
Surplus, end of year	\$ 1,333,571	\$ 1,378,957	\$ 1,333,571

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 39 - Emergency Preparedness

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 38,299	\$ -
Expenditures			
Materials and supplies	-	2,047	-
Repairs and maintenance	-	1,885	-
Travel	-	157	-
Utilities	-	169	-
Wages and benefits	-	12,926	-
	-	17,184	-
Surplus before interfund transfers	-	21,115	-
Interfund transfers			
Purchase of tangible capital assets	-	(1,750)	-
Surplus for the year	\$ -	\$ 19,365	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 40 - Coldwater Projects

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 1,655	\$ 701
Expenditures			
Bank charges and interest	-	40	18
Surplus for the year	-	1,615	683
Surplus, beginning of year	142,460	142,460	141,777
Surplus, end of year	\$ 142,460	\$ 144,075	\$ 142,460

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 41 - North IR#1 - Proposed Subdivision

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (3,123)	\$ (3,123)	\$ (3,123)
Transfers	-	3,123	-
Deficit, end of year	\$ (3,123)	-	\$ (3,123)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 42 - Employment Opportunities Program

For the year ended March 31	Budget	2020	2019
Revenue			
Other income	\$ -	\$ 39,855	\$ 60,903
Expenditures			
Materials and supplies	-	701	953
Travel (recovery)	-	(9)	1,845
Wages and benefits	-	53,766	66,847
	-	54,458	69,645
Deficit for the year	-	(14,603)	(8,742)
Surplus (deficit), beginning of year	(6,171)	(6,171)	2,571
Transfers	-	15,379	-
Deficit, end of year	\$ (6,171)	\$ (5,395)	\$ (6,171)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 43 - KM Protocol and Capacity Agreement

For the year ended March 31	Budget	2020	2019
Expenditures			
Meetings and workshops	\$ -	\$ -	\$ 7,500
Deficit for the year	-	-	(7,500)
Surplus, beginning of year	702,863	702,863	839,526
Transfers	-	(170,824)	(129,163)
Surplus, end of year	\$ 702,863	\$ 532,039	\$ 702,863

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 44 - Cultural Project

For the year ended March 31	Budget	2020	2019
Surplus, beginning of year	\$ 2,300	\$ 2,300	\$ 2,300
Surplus, end of year	\$ 2,300	\$ 2,300	\$ 2,300

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 45 - Negotiation Preparedness

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 50,000	\$ -
Expenditures			
Administration	-	2,500	-
Wages & benefits	-	16,800	-
	-	19,300	-
Surplus before interfund transfers	-	30,700	-
Interfund transfers			
Purchase of tangible capital assets	-	(8,850)	-
Surplus for the year	\$ -	\$ 21,850	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 46 - Education Fund

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 897,891	\$ 843,790
Other income	-	2,048	816
Administration	-	22,341	20,160
	-	922,280	864,766
Expenditures			
Program expenses	-	760,248	848,026
Student support	-	9,585	6,430
Travel	-	2,144	3,791
Wages and benefits	-	39,361	41,766
	-	811,338	900,013
Surplus (deficit) before interfund transfers	-	110,942	(35,247)
Interfund transfers			
Purchase of tangible capital assets	-	-	(1,617)
Surplus (deficit) for the year	-	110,942	(36,864)
Surplus, beginning of year	352,585	352,585	384,449
Transfers	-	2,500	5,000
Surplus, end of year	\$ 352,585	\$ 466,027	\$ 352,585

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 47 - University/Professional

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 335,147	\$ 405,160
Expenditures			
Administration	-	41,204	40,516
Student support	-	298,758	378,485
Contracted services	-	500	-
	-	340,462	419,001
Deficit for the year	-	(5,315)	(13,841)
Surplus, beginning of year	296,535	296,535	310,376
Transfers	-	2,500	-
Surplus, end of year	\$ 296,535	\$ 293,720	\$ 296,535

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 48 - Coldwater FCRSA

For the year ended March 31	Budget	2020	2019
Expenditures			
Consulting & management	\$ -	\$ 34,987	\$ -
Honoraria	-	6,658	-
Meetings & workshops	-	2,015	-
Travel	-	317	-
	-	43,977	-
Deficit for the year	-	(43,977)	-
Deficit, beginning of year	(108,124)	(108,124)	(108,124)
Transfers	-	140,824	-
Deficit, end of year	\$ (108,124)	\$ (11,277)	\$ (108,124)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 49 - Corp Industrial Site

For the year ended March 31	Budget	2020	2019
Expenditures			
Consulting and management	\$ -	\$ -	\$ 14,455
Deficit for the year	-	-	(14,455)
Deficit, beginning of year	(26,425)	(26,425)	(11,970)
Deficit, end of year	\$ (26,425)	\$ (26,425)	\$ (26,425)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 50 - Drinking Water Quality

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (11,203)	\$ (11,203)	\$ (11,203)
Transfers	-	11,206	-
Surplus (deficit), end of year	\$ (11,203)	\$ 3	\$ (11,203)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 51 - Wastewater Disposal Field

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (11,956)	\$ (11,956)	\$ (11,956)
Transfers	-	11,956	-
Deficit, end of year	\$ (11,956)	\$ -	\$ (11,956)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 52 - Skugan Emergency O & M

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (12,771)	\$ (12,771)	\$ (12,771)
Transfers	-	12,771	-
Deficit, end of year	\$ (12,771)	\$ -	\$ (12,771)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 53 - Social Development - Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Other income	\$ -	\$ 2,000	\$ 700
Expenditures			
Program expenses	-	36,888	38,328
Deficit for the year	-	(34,888)	(37,628)
Surplus, beginning of year	6,106	6,106	13,734
Transfers	-	30,000	30,000
Surplus, end of year	\$ 6,106	\$ 1,218	\$ 6,106

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 54 - NLT - Social Development

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust (recoveries)	\$ -	\$ (8,276)	\$ -
Deficit for the year	-	(8,276)	-
Surplus, beginning of year	8,276	8,276	8,276
Surplus, end of year	\$ 8,276	\$ -	\$ 8,276

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 55 - NLT - Sports & Recreation

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust (recoveries)	\$ -	\$ (683)	\$ 9,266
Expenditures			
Bank charges	-	-	24
Professional fees	-	-	4,800
Travel	-	-	4,442
	-	-	9,266
Deficit for the year	-	(683)	-
Surplus, beginning of year	683	683	683
Surplus, end of year	\$ 683	\$ -	\$ 683

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 56 - NLT - Economic Development

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust	\$ -	\$ (323)	\$ 24,588
Surplus (deficit) for the year	-	(323)	24,588
Surplus, beginning of year	323	323	323
Transfers	-	-	(24,588)
Surplus, end of year	\$ 323	\$ -	\$ 323

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 57 - LEDSP Project

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 14,789
Expenditures			
Administration	-	-	240
Consulting	-	-	14,549
	-	-	14,789
Surplus for the year	\$ -	\$ -	\$ -

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 58 - Housing Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Other revenue	\$ -	\$ 1,292	\$ 2,580
Expenditures			
Administration	-	-	3,250
Supplies	-	-	161
Honoraria	-	819	4,045
Program expenses	-	9,063	9,853
Repairs and maintenance	-	2,575	2,402
Travel	-	5,210	5,404
Wages and benefits	-	48,349	48,684
Meetings and workshops	-	148	3,673
	-	66,164	77,472
Deficit for the year	-	(64,872)	(74,892)
Deficit, beginning of year	(49,176)	(49,176)	-
Transfers	-	80,975	25,716
Deficit, end of year	\$ (49,176)	\$ (33,073)	\$ (49,176)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 59 - BC Capacity Initiative

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 68,282
Expenditures			
Administration	-	-	3,182
Consulting	-	-	3,922
Honoraria	-	400	30
Meetings & workshops	-	108	-
Program expenses	-	-	4,030
Supplies	-	982	2,966
Training	-	-	6,564
Travel	-	281	1,415
Wages and benefits	-	1,749	40,767
	-	3,520	62,876
Surplus (deficit) for the year	-	(3,520)	5,406
Surplus, beginning of year	32,684	32,684	27,278
Surplus, end of year	\$ 32,684	\$ 29,164	\$ 32,684

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 60 - Forestry Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Interest revenue	\$ -	\$ 21,566	\$ -
Expenditures			
Bank charges and interest	-	77	-
Surplus (deficit) before interfund transfer	-	21,489	-
Interfund transfer	-	(21,242)	-
Surplus for the year	\$ -	\$ 247	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 61 - BC First Nations Gaming Administration

For the year ended March 31	Budget	2020	2019
Revenue			
Gaming revenue	\$ -	\$ 446,189	\$ -
Interest revenue	-	2,371	-
	-	448,560	-
Expenditures			
Bank charges & interest	-	2	-
Surplus for the year	-	448,558	-
Transfers	-	(413,215)	-
Surplus, end of year	\$ -	\$ 35,343	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 62 - Climate Change Management

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ -	\$ 85,390
Expenditures			
Administration	-	-	8,790
Consulting	-	75,950	-
Office	-	650	-
	-	76,600	8,790
Surplus (deficit) for the year	-	(76,600)	76,600
Surplus, beginning of year	76,600	76,600	-
Surplus, end of year	\$ 76,600	\$ -	\$ 76,600

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 63 - Assistance Projects

For the year ended March 31	Budget	2020	2019
Revenue			
Other income	\$ -	\$ 145,000	\$ 40,000
Expenditures			
Administration	-	-	6,000
Program expenses	-	125,142	19,001
Repairs & maintenance	-	-	12,988
Travel	-	1,926	2,000
	-	127,068	39,989
Surplus for the year	-	17,932	11
Surplus, beginning of year	11	11	-
Surplus, end of year	\$ 11	\$ 17,943	\$ 11

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 64 - NLT- Culture Heritage and Language

For the year ended March 31	Budget	2020	2019
Revenue			
Nlaka'pamux Legacy Trust	\$ -	\$ -	\$ 20,000
Expenditures			
Program expenses	-	14,857	6,310
Surplus (deficit) for the year	-	(14,857)	13,690
Surplus, beginning of year	13,690	13,690	-
Surplus (deficit), end of year	\$ 13,690	\$ (1,167)	\$ 13,690

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 65 - Rural Development Initiative

For the year ended March 31	Budget	2020	2019
Revenue			
Province of BC (recoveries)	\$ -	\$ (30,713)	\$ -
Administration	-	-	12,500
	-	(30,713)	12,500
Expenditures			
Administration	-	-	12,500
Deficit for the year	-	(30,713)	-
Surplus, beginning of year	30,713	30,713	30,713
Surplus, end of year	\$ 30,713	\$ -	\$ 30,713

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 66 - Major Renos and Repairs

For the year ended March 31	Budget	2020	2019
Revenue			
Other income	\$ -	\$ 158,174	\$ 7,158
Expenditures			
Repairs and maintenance	-	17,017	12,826
Surplus (deficit) before interfund transfers	-	141,157	(5,668)
Interfund transfers			
Purchase of tangible capital assets	-	-	-
Surplus (deficit) for the year	-	141,157	(5,668)
Surplus, beginning of year	-	-	5,668
Surplus, end of year	\$ -	\$ 141,157	\$ -

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 67 - A&B Subdivision #4599 - 35803

For the year ended March 31		Budget	2020	2019
Deficit, beginning of year	\$	(54,732)	\$ (54,732)	\$ (54,732)
Transfers		-	54,732	-
Deficit, end of year	\$	(54,732)	\$ -	\$ (54,732)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 68 - Major Renovations, Extensions & Repairs

For the year ended March 31		Budget	2020	2019
Deficit, beginning of year	\$	(516)	(516)	\$ (516)
Transfers		-	516	-
Deficit, end of year	\$	(516)	-	\$ (516)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 69 - Kwinshatin Irrigation Water Diversion

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (105,762)	\$ (105,762)	\$ (105,762)
Deficit, end of year	\$ (105,762)	\$ (105,762)	\$ (105,762)

Coldwater Indian Band
Statement of Operations and Deficit
Schedule 70 - Ground Water Supply Well

For the year ended March 31	Budget	2020	2019
Deficit, beginning of year	\$ (318,911)	\$ (318,911)	\$ (318,911)
Transfers	-	318,911	-
Deficit, end of year	\$ (318,911)	\$ -	\$ (318,911)

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 71 - Health & Wellness Facility

For the year ended March 31	Budget	2020	2019
Revenue			
First Nations Health Authority	\$ -	\$ 309,838	\$ -
Expenditures			
Bank charges & interest	-	2	-
Surplus before interfund transfers	-	309,838	-
Interfund transfers			
Purchase of tangible capital assets	-	(305,103)	-
Surplus for the year	\$ -	\$ 4,735	\$ -

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 72 - Solid Waste/ Transfer Station

For the year ended March 31	Budget	2020	2019
Revenue			
Indigenous Services Canada	\$ -	\$ 24,586	\$ -
Interfund transfers			
Purchase of tangible capital assets	-	(24,586)	-

Coldwater Indian Band
Statement of Operations and Surplus
Schedule 73 - Domestic Water System

For the year ended March 31	Budget	2020	2019
<hr/>			
Revenue			
Indigenous Services Canada	\$ -	\$ 79,541	\$ -
	<hr/>		
Interfund transfers			
Purchase of tangible capital assets	-	(79,541)	-
	<hr/>		