

**FIRST NATIONS' EMERGENCY SERVICES
SOCIETY OF B.C.**

FINANCIAL STATEMENTS

MARCH 31, 2017

A Registered Charity

(Expressed in Canadian Dollars)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2017

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Jennifer Schindler

Chartered Professional Accountant

Independent Auditor's Report

To the Members of First Nations' Emergency Services Society of B.C.:

I have audited the accompanying financial statements of First Nations' Emergency Services Society of B.C., which comprise the statements of financial position as at March 31, 2017 and March 30, 2016 and the statements of operations, changes in net assets and cash flows for the years ended March 31, 2017 and March 30, 2016, 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 financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position of First Nations' Emergency Services Society of B.C. as at March 31, 2017 and March 30, 2016 and its financial performance and its cash flows for the years ended March 31, 2017 and March 30, 2016, in accordance with Canadian accounting standards for not-for-profit organizations. As required by the Society Act of British Columbia, I report that, in my opinion, these principles have been applied on a basis consistent with that of the previous year.

JENNIFER SCHINDLER
CHARTERED PROFESSIONAL ACCOUNTANT



Kamloops, British Columbia
June 8, 2017

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Financial Position

As at March 31, 2017

	2017	2016
<u>ASSETS</u>		
Current		
Cash	\$ 1,793,523	\$ 285,461
Accounts receivable - general (Note 4)	155,235	254,322
Goods and Services Tax recoverable	19,961	14,568
Prepaid expenses	36,392	35,243
Deposit on leased vehicle	-	1,475
Inventories	<u>1</u>	<u>1</u>
	2,005,112	591,070
Security deposits	4,067	4,067
Tangible capital assets (Note 5)	<u>130,491</u>	<u>165,778</u>
	<u>\$ 2,139,671</u>	<u>\$ 760,915</u>

Approved on Behalf of the Board:

 Director

 Director

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Financial Position

As at March 31, 2017

	2017	2016
<u>LIABILITIES</u>		
Current		
Accounts payable and accrued liabilities	\$ 1,666,270	\$ 161,540
Wages payable	55,191	61,056
Advance - UBCM	52,500	52,500
Advance - FNHA	20,000	20,000
Deferred revenues	<u>54,433</u>	<u>82,542</u>
	1,848,394	377,638
Accrued liabilities - other (Note 6)	71,806	71,806
Deferred revenues - capital amortization (Note 7)	<u>112,379</u>	<u>142,613</u>
	<u>2,032,579</u>	<u>592,057</u>
<u>NET ASSETS</u>		
Invested in capital assets	18,109	23,164
Restricted	8,879	8,879
Unrestricted	<u>80,104</u>	<u>136,815</u>
	<u>107,092</u>	<u>168,858</u>
	<u>\$ 2,139,671</u>	<u>\$ 760,915</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Operations

For the Year Ended March 31, 2017

		Budget	
	2017	2017	2016
Revenues			
Board Activity / AGM	\$ 23,211	\$ 23,211	\$ 23,211
Emergency Management	2,064,300	2,015,131	1,341,812
Fire Services	1,272,099	1,226,912	562,829
FNESS Own Program / Other Incomes	-	-	-
Forest Fuel Management	683,971	630,000	844,488
Vancouver Administration	<u>311,762</u>	<u>291,792</u>	<u>315,622</u>
	<u>4,355,343</u>	<u>4,187,046</u>	<u>3,087,962</u>
Program Expenditures			
Board Activity / AGM	\$ 25,397	\$ 23,211	\$ 27,829
Emergency Management	2,069,187	2,015,131	1,301,600
Fire Services	1,294,841	1,226,912	563,081
FNESS Own Programs / Other Incomes	1,066	-	681
Forest Fuel Management	722,670	630,000	792,093
Vancouver Administration	<u>303,948</u>	<u>291,792</u>	<u>308,404</u>
	<u>4,417,109</u>	<u>4,187,046</u>	<u>2,993,688</u>
Excess of revenues over expenditures	<u>\$ (61,766)</u>	<u>\$ -</u>	<u>\$ 94,274</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Changes in Net Assets

For the Year Ended March 31, 2017

	Current Surplus (Deficit)	Additions to Capital Assets	Capital Disposals	Capital Amortization Expense	Capital Amortization Revenue	Additions to Deferred Capital Amortization	Total Current Surplus (Deficit)	Balance, Beginning of Year	Year End Transfers In (Out)	Balance, End of Year
Investment in Capital Assets	\$ -	\$ 1,970	\$ -	\$ (37,258)	\$ 30,233	\$ -	\$ (5,055)	\$ 23,164	\$ -	\$ 18,109
Externally Restricted - AANDC Capital	-	-	-	-	-	-	-	8,879	-	8,879
	-	1,970	-	(37,258)	30,233	-	(5,055)	32,043	-	26,988
Unrestricted										
Board Activity / AGM	(2,186)	-	-	-	-	-	(2,186)	-	2,184	(2)
Emergency Management	(4,887)	-	-	2,009	(2,256)	-	(5,134)	53,889	-	48,755
Fire Services	(22,742)	-	-	5,046	(3,208)	-	(20,904)	(1,812)	-	(22,716)
FNESS Own Programs / Other	(1,066)	-	-	-	-	-	(1,066)	1,113	-	47
Forest Fuel Management	(10,341)	(1,970)	-	8,097	(6,126)	-	(10,340)	21,205	7,116	17,981
BC Ministry Nat Resources LFMP	403	-	-	-	-	-	403	6,713	(7,116)	-
WorkSafe BC SIC Project	(28,761)	-	-	-	-	-	(28,761)	28,761	-	-
Vancouver Administration	7,814	-	-	22,106	(18,643)	-	11,277	26,946	(2,184)	36,039
	(61,766)	(1,970)	-	37,258	(30,233)	-	(56,711)	136,815	-	80,104
	<u>\$ (61,766)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (61,766)</u>	<u>\$ 188,858</u>	<u>\$ -</u>	<u>\$ 107,092</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Cash Flows

For the Year Ended March 31, 2017

	2017	2016
Cash Provided by (Used in) Operating Activities		
Excess of receipts over expenditures	\$ (61,766)	\$ 94,274
Amortization	37,258	48,065
Deferred capital amortization	<u>(30,233)</u>	<u>(40,694)</u>
	(54,741)	101,645
Changes in non-cash working capital		
Accounts payable and wages payable	1,498,862	107,129
Accounts receivable and due from government agencies	93,694	(135,874)
Prepaid expenses	(1,149)	6,117
Deposit on leased vehicle	1,475	-
Deferred revenue	<u>(28,109)</u>	<u>20,449</u>
	<u>1,510,032</u>	<u>99,466</u>
Cash Provided by (Used in) Financing Activities		
Increase (decrease) in long-term liabilities	<u>-</u>	<u>(8,148)</u>
Cash Provided by (Used in) Investing Activities		
Acquisition of capital assets	<u>(1,970)</u>	<u>(831)</u>
	<u>(1,970)</u>	<u>(831)</u>
Increase (decrease) in cash	1,508,062	90,487
Cash, beginning of year	<u>285,461</u>	<u>194,974</u>
Cash, End of Year	<u>\$ 1,793,523</u>	<u>\$ 285,461</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

1 Purpose of Organization

The First Nations' Emergency Services Society of B.C. (the "Society") was established on October 14, 1994 under The Society Act of British Columbia. The purposes of the Society are to:

- (a) Provide rural First Nations communities with assistance to develop emergency preparedness and response plans;
- (b) Provide training to rural First Nations communities with regard to fire services, forest fuel management, and related emergency events; and
- (c) Advance education by providing information on fire safety, emergency preparedness and forest fuel management to rural First Nations communities.

The Society is a registered charity under the Income Tax Act and, as such, is exempt from income taxes.

2 Significant Accounting Policies

(a) Basis of Presentation

The financial statements of the Society have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the Chartered Professional Accountant Handbook and include the following significant accounting policies:

(b) Inventory

Inventory is valued at the lower of cost or net realizable value.

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost less capital grants. Amortization is calculated on a declining balance basis using the following annual rates:

Automotive equipment	30%
Computer hardware and software	30%
Office furniture and equipment	20%
Leasehold improvements	20%

In the year of acquisition, amortization is recorded at one-half the normal rate.

The accompanying notes and auditor's report are an integral part of these financial statements.

2 Significant Accounting Policies (continued)

(d) Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

(e) Revenue Recognition

The Society uses the deferral method of accounting for contributions under which restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Endowment contributions are reported as direct increases in net assets. All other contributions are reported as revenue of the current period. The Society recognizes contributions of materials and services only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

The Society recognizes government funding in the period in which it is received.

The Society has retained substantially all of the benefits and risks of its rental assets; therefore, it accounts for its sub-lease arrangement as an operating lease.

(f) Allocation of expenses

The Society records its expenses by function and programs and not by the nature of the expenses.

(g) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include allowance for doubtful accounts, provision for inventory, estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, deferred revenue and provision for severance obligation.

The accompanying notes and auditor's report are an integral part of these financial statements.

2 Significant Accounting Policies (continued)

(h) Financial Instruments

The Society has elected to disclose fair value of financial assets and liabilities only for those financial assets and liabilities for which fair value is readily obtainable.

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate. The Society subsequently measures all of its financial assets and financial liabilities at cost or at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income.

Financial assets measured at amortized cost on a straight-line basis included cash and accounts receivable. Financial liabilities measured at amortized cost on a straight-line basis include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction Costs

The Society's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

The accompanying notes and auditor's report are an integral part of these financial statements.

3 Financial Instruments

Unless otherwise noted, it is the Society's opinion that it is not exposed to significant credit, liquidity, and market risks arising from its financial instruments. Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk.

Credit Risk

The Society maintains cash with reputable and major financial institutions to minimize the risk. The Society is exposed to financial risks that arise from the credit quality of its contributors and recognizes the amounts receivable on the basis of amounts it is virtually certain to receive based on their estimated net realizable value.

Liquidity Risk

Liquidity risk exposure is dependent on the timing and amount of the receipt of funds from grants and other sources to enable the Society to pay its liabilities as they become due. Economic dependence on funding from selected sources also contribute to this risk.

Interest Rate Risk

The Society is exposed to interest rate risk with respect to financial instruments cash. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income and expense.

Fair Value

The Society's short-term financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities, whose fair value approximates their carrying values.

The fair value of long-term receivables and payables were determined by discounting future cash flows using interest rates which the Society could obtain for loans and with similar terms, conditions, and maturity dates. There are no significant differences between fair value and carrying value of long-term financial instruments at March 31, 2017.

4 Accounts Receivable - General

	<u>2017</u>	<u>2016</u>
Doig River First Nation	\$ 10,000	\$ -
First Nations Health Authority	28,926	34,307
Ministry of Natural Resource Operation	11,875	7,057
Partners in Protection Association	542	-
Shuswap Nation Tribal Council	-	63,200
Simpcw First Nation	-	4,612
Union of British Columbia Municipalities	103,392	129,788
WorkSafe BC	500	5,400
Xatsull First Nation	-	9,958
	<u>\$ 155,235</u>	<u>\$ 254,322</u>

5 Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2017</u>	<u>Net Book Value 2016</u>
Computers and software	\$ 286,545	\$ 266,948	\$ 19,597	\$ 25,605
Office furniture	164,573	142,251	22,322	27,902
Leasehold improvements	349,055	278,275	70,780	88,475
Field equipment	58,126	49,182	8,944	11,180
Telephone	39,023	36,291	2,732	3,902
Vehicles	67,275	61,285	5,990	8,558
Shop equipment	670	544	126	156
	<u>\$ 965,267</u>	<u>\$ 834,776</u>	<u>\$ 130,491</u>	<u>\$ 165,778</u>

6 Accrued Liabilities - Other

Accrued liabilities - other, represent accrued severance benefits to the Society's employees. These benefits are based on eligibility, years of service, and salary at termination of employment according to Labour Standards and Code. Benefits will be paid when they come due and the outstanding severance benefit obligation has been estimated according to contractual terms. They are presented as a long-term liability at year end as they are not expected to be paid out in the coming year.

7 Deferred Revenue - Capital Amortization

Deferred capital contributions represent restricted contributions with which certain of the Society's tangible capital assets are acquired. These contributions are amortized to revenue over the estimated useful life of the related assets.

The accompanying notes and auditor's report are an integral part of these financial statements.

8 Lease Commitments

The Society has commitments in respect of operating leases for certain equipment. Under the terms of the lease contracts, minimum future required payments for the next five years are:

2018	\$	6,446
2019		3,290
2020		1,800
2021		1,362
2022		340

9 Economic Dependence

The Society is economically dependent upon continued funding from Indigenous and Northern Affairs Canada, and Union of B.C. Municipalities, who fund the majority of the Society's operations.

The accompanying notes and auditor's report are an integral part of these financial statements.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FIRE SERVICES PROGRAM- Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2017**

	Total INAC Page 23	FNESS Management Page 24	Totals
Revenue:			
INAC Funding/Contribution.....	1,226,912	0	1,226,912
Interest/Other Revenue.....	2,000	0	2,000
Total Revenue	1,228,912	0	1,228,912
Deferred Revenue-Previous Year-In	39,979	0	39,979
Deferred Revenue-Capital - In(Out)	0	3,208	3,208
	1,268,891	3,208	1,272,099
Expenditures:			
Total Salaries	265,157	0	265,157
Total Direct Benefits	56,671	0	56,671
Total Salaries and Benefits	321,827	0	321,828
Contracted Services	153,323	0	153,323
Reimbursements to Bands	5,080	0	5,080
Supplies & Materials	102,570	0	102,570
Total Travel Expenses	95,784	0	95,784
Total Vehicle Expenses	45,763	0	45,763
On Reserve FSA Grants	461,030	0	461,030
FS Overhead Costs	104,418	0	104,418
Total Funded Expenditures	1,289,795	0	1,289,795
Capital Amortization Expense	0	5,046	5,046
Total Program Expenditures	1,289,795	5,046	1,294,841
Net Surplus (Deficit)	(20,904)	(1,838)	(22,741)

The accompanying notes and auditor's report are an integral part of these financial statements

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2017**

	INAC Fuel Page 25	FNHA Page 16	SodaCreek EM Plan	Slimpcw EM Plan	Emerg MGT	Totals
Revenue:						
Emergency Services-Other	2,015,131	0	0	0	0	2,015,131
First Nations Health Authority-FNHA.	0	35,806	0	0	0	35,806
Interest/Other Revenue.....	0	0	9,708	4,612	0	14,320
Gross Revenues	2,015,131	35,806	9,708	4,612	0	2,065,257
Def. Revenue-Capital - In (Out)	0	0	0	0	2,256	2,256
Def.Revenue-Current Year End - (Out)	(3,213)	0	0	0	0	(3,213)
Total Revenues	2,011,918	35,806	9,708	4,612	2,256	2,064,300
Expenditures:						
Direct Salaries and Wages	0	13,535	486	1,032	2,951	18,003
Direct Employee Benefits	0	1,335	63	93	1,002	2,492
Total Wages and Benefits	0	14,870	548	1,125	3,952	20,495
Contractor/ Consultants	0	0	0	0	12,573	12,573
Contractor-Other	169,268	0	0	0	0	169,268
On-Resevrve Fuel Reduction Grants	1,842,651	0	0	0	0	1,842,651
Supplies & Materials	0	0	0	2,464	100	2,564
Training & Development	0	0	0	0	1,520	1,520
Total Travel Expenses	0	5,320	0	402	4,252	9,974
Total Vehicle Expenses	0	1,203	0	0	1,121	2,324
Printing & Stationery	0	0	0	0	553	553
Public Awareness / Education	0	0	0	0	746	746
Telephone/Internet/Cable	0	0	0	0	1	1
Vancouver Admin. Charge	0	3,911	0	599	0	4,510
Total Funded Expenditures	2,011,918	25,305	548	4,590	24,818	2,067,178
Capital Amortization Expense	0	0	0	0	2,009	2,009
Total Program Expenditures	2,011,918	25,305	548	4,590	26,826	2,069,187
Net Surplus (Deficit)	0	10,501	9,160	22	(24,570)	(4,886)

The accompanying notes and auditor's report are an integral part of these financial statements

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - FIRST NATIONS HEALTH AUTHORITY - (CISM)
 FOR THE YEAR ENDED MARCH 31, 2017

	Lower Kootenay	Siska	Lower Nicola	Ulkatcho	Simpcw	Coldwater	Nuxalk	Bonaparte	Splastin Follow Up #1	Splastin	Lil'wat	Nooaitch	Shuswap	Shuswap Follow Up #1	St'at'imc Gov Serv	Neskonlith	Shuswap Follow Up #2	Totals	
Revenue:																			
First Nations Health Authority-FNHA.	3,123	2,185	805	3,303	822	575	4,537	1,394	2,017	3,718	4,257	1,438	3,686	1,127	805	866	1,150	35,806	
Total Revenues	3,123	2,185	805	3,303	822	575	4,537	1,394	2,017	3,718	4,257	1,438	3,686	1,127	805	866	1,150	35,806	
Expenditures:																			
Direct Salaries and Wages	1,113	1,037	305	1,705	321	262	1,889	268	739	1,566	1,016	409	1,402	341	341	293	528	13,535	
Direct Employee Benefits	100	103	35	163	37	34	182	24	67	147	109	37	141	29	29	25	71	1,335	
Total Wages and Benefits	1,213	1,140	340	1,868	358	296	2,072	292	806	1,714	1,125	446	1,543	371	371	318	600	14,870	
Total Travel Expenses	418	94	0	428	17	0	1,150	17	234	685	1,119	0	696	352	17	61	33	5,320	
Total Vehicle Expenses	0	64	0	76	0	0	287	0	0	223	147	45	294	0	0	68	0	1,203	
Vancouver Admin. Charge	375	285	105	375	105	75	465	105	233	371	390	188	375	105	105	105	150	3,911	
Total Program Expenditures	2,006	1,582	445	2,746	479	371	3,973	414	1,272	2,993	2,781	679	2,908	827	492	552	783	25,305	
Net Surplus (Deficit)	1,117	603	360	557	342	204	563	980	744	725	1,475	759	777	299	313	315	367	10,501	

The accompanying notes and auditor's report are an integral part of these financial statements

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 VANCOUVER ADMINISTRATION - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2017**

	Total INAC Funding Page 26	UBCM Van Admin	Own Source Van Admin	Totals
Revenue:				
INAC Contribution	291,729	0	0	291,729
Membership (Individuals)	1,390	0	0	1,390
Gross Revenues	293,119	0	0	293,119
Def. Revenue-Capital - In (Out)	18,643	0	0	18,643
Total Revenues	311,762	0	0	311,762
Expenditures:				
Total Salaries and Wages	100,771	30,064	0	130,835
Total Benefits	30,357	10,063	0	40,420
Total Salaries and Benefits	131,128	40,127	0	171,255
Communications/Cellular	1,691	0	0	1,691
Training & Development	3,820	0	0	3,820
Accounting/Audit Fees	2,250	0	0	2,250
Bank Service Charges	1,686	315	250	2,251
Building Maintenance	8,893	1,005	0	9,898
Computer Supplies & Malnten	5,954	1,500	0	7,454
Contractors/Consultants	47,517	0	0	47,517
Courier and Postage	2,691	500	0	3,191
Insurance	3,616	0	0	3,616
Legal & Professional	7,335	250	0	7,585
Membership and Dues	1,870	250	0	2,120
Office Expenses	(230)	3,651	0	3,421
Printing and Stationery	4,778	0	0	4,778
Public Awareness Education	746	0	0	746
Rent & Property Tax	48,567	3,360	0	51,927
Telephone/Internet/Cable	10,596	2,175	0	12,771
Total Travel Expenses	13,532	600	0	14,132
Utilities (Heat, Light,Power)	6,043	1,125	0	7,168
Vehicles- Gas	184	0	0	184
Vehicles- Repairs	12	0	0	12
Administration Charges (Recoveries)	(15,522)	(54,858)	(5,566)	(75,946)
Total Funded Expenditures	287,158	0	(5,316)	281,842
Capital Amortization Expense	22,106	0	0	22,106
Total Program Expenditures	309,264	0	(5,316)	303,948
Net Surplus (Deficit)	2,498	0	5,316	7,815

The accompanying notes and auditor's report are an integral part of these financial statements

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 BOARD EXPENSES AND ANNUAL GENERAL MEETING (AGM)
 FOR THE YEAR ENDED MARCH 31, 2017**

	Governance	AGM	Totals
Revenue:			
INAC Funding/Contribution	15,232	7,979	23,211
Total Revenues	15,232	7,979	23,211
Expenditures:			
Administration Wages	2,290	958	3,248
Benefit Transfers	428	190	618
Contractor/Consultants	0	0	0
Communications/Cellular	100	0	100
Courier and Postage	222	305	527
Travel-Catering	354	451	806
Travel-Meals & Accomodations	12,146	331	12,477
Travel-Mileage	2,854	0	2,854
Travel-Transportation	2,775	0	2,775
Insurance	2,498	0	2,498
Printing & Stationery	339	1,540	1,879
Supplies and Materials	0	29	29
Overhead Recovery	(2,415)	0	(2,415)
Total Funded Expenditures	21,591	3,804	25,395
Net Surplus (Deficit)	(6,359)	4,175	(2,184)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FOREST FUEL MANAGEMENT AND TRAINING- Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2017

	UBCM Forest Fuel Management	ASETS Lytton	ASETS Merritt	ASETS Chase	Landscape Fuel Mgt Proj	WorkSafe BC SIC	FFM Own Source	Total Forest Fuel Management
Revenue:								
Forest Fuel Management (UBCM)-BC	627,863	0	0	0	0	0	0	627,863
Forest Fuel Management-Other	0	0	0	31,999	17,983	0	0	49,982
Gross Revenues	627,863	0	0	31,999	17,983	0	0	677,845
Def. Revenue-Capital	6,126	0	0	0	0	0	0	6,126
Total Revenues	633,990	0	0	31,999	17,983	0	0	683,972
Expenditures:								
Direct Expenditures:								
Direct Salaries and Wages	164,860	0	0	1,061	3,482	0	0	169,402
Direct Employee Benefits	60,876	0	0	232	604	0	0	61,711
Direct Salaries and Benefits	225,735	0	0	1,292	4,086	0	0	231,113
Contractor/Consultants	22,452	0	0	23,208	12,464	6,092	0	64,216
Communication/Cellular	11,674	0	0	0	0	0	0	11,674
Public Awareness Education	2,729	0	0	0	0	554	0	3,282
Supplies & Materials	491	0	0	114	0	0	150	756
Training & Development	5,664	0	0	0	0	0	0	5,664
Membership and Due	2,088	0	0	0	0	0	0	2,088
Direct Travel Expenses	23,555	0	0	0	1,031	173	6,100	30,859
Direct Vehicle Expenses	48,410	0	0	38	0	0	0	48,448
Total Direct	342,799	0	0	24,652	17,580	6,819	6,250	398,101
Indirect Expenditures:								
Indirect Salaries and Wages	128,697	143	165	787	0	3,623	0	133,416
Indirect Employee Benefits	40,849	28	32	153	0	530	0	41,591
Indirect Salaries and Benefits	169,546	171	197	940	0	4,153	0	175,007
Accounting/ Audit Fees	4,000	0	0	0	0	0	0	4,000
Building Maintenance	4,862	0	0	0	0	0	0	4,862
Computer Supplies & Maintenance	314	0	0	0	0	0	0	314
Courier & Postage	1,446	0	0	0	0	54	0	1,500
Insurance	7,483	0	0	0	0	0	0	7,483
Office/ Misc. Expenses	6,526	0	0	0	0	427	6,289	13,243
Funding Surplus/Reimburse Funders	0	0	0	0	0	17,308	0	17,308
Printing & Stationary	5,212	0	0	0	0	0	0	5,212
Purchases-Computers	1,970	0	0	0	0	0	0	1,970
Rent & Property Taxes	22,315	0	0	0	0	0	0	22,315
Telephone/Internet/Cable	8,403	0	0	0	0	0	0	8,403
Utilities	2,556	0	0	0	0	0	0	2,556
Vancouver Admin. Charge	57,273	0	0	3,839	0	0	0	61,112
Administration (Recoveries)	(6,841)	0	0	0	0	0	0	-6,841
Total Indirect	285,064	171	197	4,779	0	21,942	6,289	318,443
Total Funded Expenditures	627,863	171	197	29,431	17,580	28,761	12,539	716,544
Capital Amortization Expense	8,097	0	0	0	0	0	0	8,097
Capitalized Equipment Purchases	(1,970)	0	0	0	0	0	0	-1,970
Total Program Expenditures	633,990	171	197	29,431	17,580	28,761	12,539	722,670
Net Surplus (Deficit)	0	(171)	(197)	2,568	403	(28,761)	(12,539)	-38,699

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FNESS OWN PROGRAMS/MISCELLANEOUS INCOMES
 FOR THE YEAR ENDED MARCH 31, 2017**

	FNESS OWN PROGRAM
<u>Revenue:</u>	
FNESS Product Sales	0
Total Revenues	<u>0</u>
<u>Expenditures:</u>	
Administration Wages	0
Benefit Transfers	0
Cost of Goods Sold	0
Legal & Professional	0
Other Project/Program Expenses	0
Promotional/Goodwill	1,070
Total Program Expenditures	<u>1,070</u>
Net Surplus (Deficit)	<u>(1,070)</u>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SUMMARY PROGRAM STATEMENT
APRIL 1, 2016 to MARCH 31, 2017**

	Fire Services Programs Page 14	Emergency Programs Page 15	Vancouver Administration Page 17	Board/AGM Expenses Page 18	Forest Fuel Management Page 19	FNESS Own Programs Page 20	Total
Revenues:							
INAC Funding.....	1,226,912	2,015,131	291,729	23,211	0	0	3,556,983
FN Health/Health Canada.....	0	35,806	0	0	0	0	35,806
Canada/Norsat/FNESS Funding (NSI)....	0	0	0	0	0	0	0
Provincial/Federal/Other Agencies.....	0	0	0	0	645,846	0	645,846
	1,226,912	2,050,937	291,729	23,211	645,846	0	4,238,635
Interest/Memberships/Other Revenue	2,000	14,320	1,390	0	31,999	0	49,709
Donations.....	0	0	0	0	0	0	0
Gross Revenues	1,228,912	2,065,257	293,119	23,211	677,845	0	4,288,344
Deferred Revenue-Capital - In (Out)	3,208	2,256	18,643	0	6,126	0	30,233
Deferred Revenue-Previous Year End - In	39,979	0	0	0	0	0	39,979
Deferred Revenue-Current Year End - (Out)	0	(3,213)	0	0	0	0	(3,213)
Total Revenues/Contribution	1,272,099	2,064,300	311,762	23,211	683,972	0	4,355,343
Expenditures:							
Direct Salaries and Wages Expenses	265,157	18,003	130,835	3,248	302,818	0	720,061
Direct Employee Benefits	56,671	2,492	40,420	618	103,302	0	203,503
Accounting/Audit	0	0	2,250	0	4,000	0	6,250
Bank Charges/Fees	0	0	2,251	0	0	0	2,251
Building Maintenance	0	0	9,898	0	4,862	0	14,760
Communication/Cellular	0	0	1,691	100	11,674	0	13,465
Contracted/Consultants	153,323	12,573	47,517	0	64,216	0	277,629
Contractor- Other	0	169,268	0	0	0	0	169,268
Computer Supplies/Maintenance/Upgrade	0	0	7,454	0	314	0	7,768
Courier/Postage	0	0	3,191	527	1,500	0	5,218
Funding Surplus/Reimburse Funders	0	0	0	0	17,308	0	17,308
Insurance	0	0	3,616	2,498	7,483	0	13,597
Legal and Professional	0	0	7,585	0	0	0	7,585
Membership and Dues	0	0	2,120	0	2,088	0	4,208
Office Expenses	0	0	3,421	0	13,243	0	16,664
On-Reserve Fuel Reduction Grants	0	1,842,651	0	0	0	0	1,842,651
Printing and Stationary	0	553	4,778	1,879	5,212	0	12,422
Promotional/Goodwill	0	0	0	0	0	1,070	1,070
Public Awareness	0	746	746	0	3,282	0	4,774
Reimbursement to Bands	5,080	0	0	0	0	0	5,080
Rent and Property Taxes	0	0	51,927	0	22,315	0	74,242
Supplies and Materials	102,570	2,564	0	29	756	0	105,919
Telephone/Internet/Cable	0	1	12,771	0	8,403	0	21,175
Training and Development	0	1,520	3,820	0	5,664	0	11,004
Travel Expenses	95,784	9,974	14,132	18,912	30,859	0	169,661
Utilities	0	0	7,168	0	2,556	0	9,724
Vehicle Expenses	45,763	2,324	196	0	48,448	0	96,731
On Reserve FSA Grants	461,030	0	0	0	0	0	461,030
Purchases- Computers	0	0	0	0	1,970	0	1,970
Overhead Allocation	104,418	0	0	0	0	0	104,418
Administration Charges	0	4,510	0	0	61,112	0	65,622
Administration (Recoveries)	0	0	(75,946)	(2,415)	(6,841)	0	(85,202)
Total Funded Expenditures	1,289,795	2,067,178	281,842	25,397	716,544	1,070	4,381,821
Capitalized Equipment Purchased	0	0	0	0	(1,970)	0	(1,970)
Capital Amortization Expense	5,046	2,009	22,106	0	8,097	0	37,258
Total Program Expenditures	1,294,841	2,069,187	303,948	25,397	722,670	1,070	4,417,109
Net Surplus (Deficit)	(22,741)	(4,886)	7,815	(2,184)	(38,699)	(1,070)	(61,766)

**First Nations' Emergency Services Society of BC
Statement of Operations - INAC Funding Summary
Revenues and Expenditures
For the Year Ended March 31, 2017**

	Reference	Actual March 31/17	Budget March 31/17	Actual March 31/16
<u>Revenues/Contributions:</u>				
Fire Services Programs.....	Page 23	1,228,912	1,226,912	594,486
Fire Services Management.....	Page 24	0	0	0
Emergency Management.....	Page 25	2,015,131	2,015,131	1,255,000
Governance Funding-Vancouver Administration.....	Page 26	293,119	291,729	291,261
Governance Funding-Board Expenditures.....	Page 27	15,232	15,232	15,232
Governance Funding-Annual General Meeting (AGM).....	Page 28	7,979	7,979	7,979
Gross Revenues Before Deferred Items		3,560,373	3,556,983	2,163,958
Deferred Revenue-Capital - In - (Out).....		21,851	0	27,204
Deferred Revenue Previous Year End - In (Out).....		39,979	39,979	
Deferred Revenue-Current Year End - (Out).....		(3,212)		(58,739)
Net Revenues/Contribution		3,618,991	3,596,962	2,132,423
<u>Program Expenditures:</u>				
Fire Services Programs.....	Page 23	1,289,795	1,226,912	554,507
Fire Services Management.....	Page 24	0	0	6,638
Emergency Management.....	Page 25	2,011,918	2,015,131	1,236,240
Governance Funding-Vancouver Administration.....	Page 26	287,158	291,729	286,799
Governance Funding-Board Expenditures.....	Page 27	21,591	15,232	15,010
Governance Funding-Annual General Meeting (AGM).....	Page 28	3,804	7,979	12,819
Total Program Expenditures		3,614,266	3,556,983	2,112,013
Capital Amortization Expense.....		27,152	0	28,308
Loss (Gain) on sale of Assets.....		0	0	0
Capitalized Equipment Purchased		0	0	0
Net Surplus (Deficit) from Operations		(22,426)	39,979	(7,898)

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FIRE SERVICES PROGRAMS - HMC Funded Programs
 FOR THE YEAR ENDED MARCH 31, 2017

Project	Smoke Alarm	Home Inq/PPF	Fire Smart	Public Ed	IS Permit	Sched PE	FD Dev Train	# of High Tr	Incident Resp	HMC to FCAF	FSA	Public/Charity	FP Gen/Adm	Proc Camp	Met Camp	Pub Aware	YS	Cooperator	Subst FP Agmt	Engage MFR	Non-Reserve	Reserve	End Budget	HQ	Totals	
2016/17 Budget Figures	18,284	47,400	49,000	40,000	5,000	40,000	13,000	124,860	0	0	524,000	6,300	81,152	63,135	4,000	17,500	21,181	45,000	15,000	15,000	0	30,000	15,000	20,000	1,228,812	
2015/16 Surplus	21,537	0	0	0	0	0	0	1,142	2,500	0	0	0	0	0	0	0	0	0	0	0	0	15,000	0	0	29,979	
Total Budget	39,721	47,400	49,000	40,000	5,000	40,000	13,000	124,860	1,142	2,500	524,000	6,300	81,152	63,135	4,000	17,500	21,181	45,000	15,000	15,000	0	30,000	15,000	20,000	1,258,891	
AANDC Funding/Contribution	18,384	47,400	49,000	40,000	5,000	40,000	13,000	124,860	0	0	524,000	6,300	81,152	63,135	4,000	17,500	21,181	45,000	15,000	15,000	0	30,000	15,000	20,000	1,226,912	
Def. Revenue-Previous Year End	21,217	0	0	0	0	0	0	1,142	2,500	0	0	0	0	0	0	0	0	0	0	0	0	15,000	0	0	39,979	
Incense/Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	
Total Revenue	39,721	47,400	49,000	40,000	5,000	40,000	13,000	124,860	1,142	2,500	524,000	6,300	81,152	63,135	4,000	17,500	21,181	45,000	15,000	15,000	0	30,000	15,000	20,000	1,248,891	
Total Salaries	9,544	26,157	0	23,751	2,177	20,773	5,643	41,994	725	338	24,715	3,098	36,054	16,765	1,204	5,915	12,160	9,144	5,907	1,994	1,881	727	14,339	0	265,157	
Total Benefits	2,389	5,372	0	3,002	509	4,255	1,387	8,781	169	81	4,928	808	7,834	3,478	289	1,347	2,715	2,158	1,303	421	466	172	3,783	0	56,670	
Total Salaries and Benefits	11,933	31,529	0	26,753	2,686	25,028	7,030	50,775	893	418	29,643	3,906	43,888	20,241	1,493	7,262	14,875	11,302	7,211	2,413	2,328	900	17,892	0	321,827	
Contracted Services	0	3,709	43,926	1,679	0	0	1,578	0	0	0	0	308	7,859	14,770	0	2,596	0	37,844	4,036	8,780	0	0	718	25,330	153,825	
Reimbursements to Bands	0	0	0	0	0	0	0	0	0	0	0	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Supplies & Materials	88,612	494	0	71	1,947	30	279	1,182	0	18	127	32	408	3,132	0	432	852	0	0	0	0	0	5,004	0	302,570	
Total Travel Expenses	0	10,885	0	12,776	17	9,945	1,039	10,486	0	0	4,157	1,297	21,227	10,911	180	264	3,046	0	2,558	1,696	0	0	5,326	0	95,784	
Total Vehicle Expenses	0	5,164	0	4,489	145	3,952	1,104	8,712	149	3	4,889	636	6,583	2,935	247	0	2,145	0	1,053	463	384	147	2,558	0	45,763	
On Reserve FSA Grants	0	0	0	0	0	0	0	0	0	0	461,030	0	0	0	0	0	0	0	0	0	0	0	0	0	461,030	
FS Overhead Costs	27,190	6,008	0	6,723	1,777	4,314	1,291	12,231	120	1,259	4,473	860	9,100	7,105	0	4,207	2,935	5,664	1,817	963	212	121	4,393	0	104,410	
Total Funded Expenditures	127,235	17,729	49,926	14,484	6,168	43,478	10,555	84,842	1,182	3,799	304,314	6,839	88,045	64,233	1,218	14,742	23,129	54,810	18,676	3,219	3,024	1,147	35,690	25,330	1,289,795	
Net Surplus (Deficit)	(87,514)	(10,329)	(228)	(14,484)	(1,168)	(3,473)	2,444	39,818	(20)	(1,299)	19,686	(539)	5,086	(1,098)	2,084	2,758	(1,842)	(9,810)	(1,671)	5,481	11,976	28,853	1,810	(5,390)	(20,904)	

The accompanying notes and auditor's report are an integral part of these financial statements

**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 Fire Services Management - INAC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2017**

Fire Services Management-INAC	0
Interest- Other Revenue	0
	<u>0</u>
Gross Revenues	0
Def. Revenue-Capital - In (Out)	3,208
	<u>3,208</u>
Total Revenues	<u>3,208</u>
Total Salaries and Wages	<u>0</u>
Total Salaries and Benefits	0
Commuincation/Cellular	11,691
Contracted Services	21,734
Personal Protective Eqt/Uniforms	1,058
Office Supplies	171
Supplies and Materials	9,049
Training and Development	1,245
Audit Fees	4,000
Legal and Professional Fees	1,648
Courier and Postage	845
Insurance	7,036
Printing and Stationery	2,286
Rent-remote locations	5,200
Travel Meals and Accomodations	7,414
Travel-Mileage	323
Travel-Transportaion	883
Vehicle-Gas	9,695
Vehicle-Insurance	7,855
Vehicle-Lease/Rental	16,114
Vehicle-Repairs & Maintenance	10,377
Vehicle Costs Allocation	(44,040)
FS Overhead Allocation	(74,587)
	<u>0</u>
Total Funded Expenditures	0
Capital Amortization Expense	5,046
Total Program Expenditures	<u>5,046</u>
Net Surplus (Deficit)	<u>(1,838)</u>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT INAC FUNDED - FUEL TREATMENT PROJECT
 FOR THE YEAR ENDED MARCH 31, 2017

Description	INAC FTP Project Management	INAC FTP Community Grants	INAC FTP LFR Workshops	Total Fuel Treatment Funding	First Nation Funded Grants	Funded Grants
Revenue:						
Fuel Treatment Project - INAC	140,131	1,875,000	0	2,015,131		1,875,000
Gross Revenues	140,131	1,875,000	0	2,015,131		1,875,000
Def. Revenue-End of the Year		-3,212		-3,212		
Total Revenues	136,919	1,875,000	0	2,011,919		1,875,000
Expenditures:						
Direct Expenditures:						
Direct Salaries and Wages	24,661	0	0	24,661	Akisiq'nuk	106,730
Direct Employee Benefits	4,577	0	0	4,577	Adams Lake	75,000
Direct Salaries and Benefits	29,238	0	0	29,238	Boothroyd	75,000
Contractor/Consultants	10,075	0	30,750	40,825	Canlm Lake	75,000
On-Reserve Fuel Reduction Funding to Bands	0	1,842,651	0	1,842,651	Doig River	75,000
Supplies & Materials	37	0	0	37	Fort Nelson	106,146
Direct Travel Expenses	10,393	0	5,542	15,934	Kwadacha	75,000
Direct Vehicle Expenses	15,721	0	0	15,721	Lytton	75,000
Total Direct	65,464	1,842,651	36,292	1,944,406	Neskonlith	75,000
Indirect Expenditures:						
Indirect Salaries and Wages	47,077	0	0	47,077	Nicomen	80,083
Indirect Employee Benefits	7,543	0	0	7,543	Nooaitch	98,076
Indirect Salaries and Benefits	54,620	0	0	54,620	Okanagan	89,422
Printing & Stationary	153	0	0	153	Samahquam	56,864
Vancouver Admin. Charge	12,739	0	0	12,739	Seton Lake	75,000
Total Indirect	67,512	0	0	67,512	Shuswap	123,460
Total Funded Expenditures	132,976	1,842,651	36,292	2,011,918	Skuppah	75,000
Net Surplus (Deficit)	3,943	32,349	-36,292	0	Stswecem'c Xgat'tem	75,000
					Ti'tetnqox-T'In	109,614
					Tobacco Plains	75,000
					Ts'kw'aylaxw	97,716
					Xax'l'ip	75,000
					Yunesit'In	74,541
					Total Funded Grants	1,842,651

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE VANCOUVER ADMINISTRATION - INAC Funded Programs
 FOR THE YEAR ENDED MARCH 31, 2017

	Van Admin	Fire Project
Revenue:		
INAC Contribution.....	291,729	
Membership (individuals).....	1,390	
Gross Revenues	293,119	
Def. Revenue-Capital - In (Out)	18,643	
Total Revenues	311,762	
Expenditures:		
Executive Director wages	52,990	
General/Administrative Wages	5,392	
Finance/Accounting Wages	42,389	
Total Salaries and Wages	100,771	
Total Benefits	30,357	
Total Salaries and Benefits	131,128	
Contractors/Consultants	47,517	
Communications/Cellular	1,691	
Training & Development	3,820	
Accounting/Audit Fees	2,250	
Bank Service Charges	1,686	
Building Maintenance	8,893	
Computer Supplies & Mainten	5,954	
Courier and Postage	2,691	
Insurance	3,616	
Legal & Professional	7,335	
Membership and Dues	1,870	
Office Expenses	(230)	
Printing and Stationery	4,778	
Public Awareness Education	746	
Rent & Property Tax	48,567	
Telephone/Internet/Cable	10,596	
Total Travel Expenses	13,533	
Utilities (Heat, Light,Power)	6,043	
Vehicle-Gas	184	
Vehicle- Repairs	12	
Administration Charges (Recoveries)	(15,522)	
Total Funded Expenditures	287,158	
Capital Amortization Expense	22,106	
Total Program Expenditures	309,264	
Net Surplus (Deficit)	2,498	

The accompanying notes and auditor's report are an integral part of these financial statements

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE - BOARD ACTIVITIES - INAC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2017**

Description	Governance
Revenue:	
INAC Funding/Contribution.....	15,232
Total Revenues	<u><u>15,232</u></u>
Expenditures:	
Administration Wages	2,290
Benefit Transfers	428
Communications/Cellular	100
Courier and Postage	222
Travel-Catering	354
Travel-Meals & Accomodations	12,146
Travel-Mileage	2,854
Travel-Transportation	2,775
Insurance	2,498
Printing & Stationery	339
Overhead Recovery	(2,415)
Total Funded Expenditures	<u><u>21,591</u></u>
Net Surplus (Deficit)	<u><u>(6,359)</u></u>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE - ANNUAL GENERAL MEETING (AGM) - INAC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2017**

Description	AGM
Revenue:	
INAC Funding/Contribution.....	7,979
Total Revenues	<u>7,979</u>
Expenditures:	
Administration Wages	958
Benefit Transfers	190
Courier and Postage	305
Printing & Stationery	1,540
Supplies and Materials	29
Travel-Catering	451
Travel-Meals & Accomodations	331
Total Funded Expenditures	<u>3,804</u>
Net Surplus (Deficit)	<u>4,175</u>