

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

FINANCIAL STATEMENTS

THE YEAR ENDED MARCH 31, 2018

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the First Nations Emergency Services Society of B.C., which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net 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 financial statements in accordance with the 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

Our responsibility is to express an opinion on these 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 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the First Nations Emergency Services Society of B.C. as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, these accounting principles have been applied on a basis that is consistent with that of the preceding period.

Other Matter

The financial statements for the year ended March 31, 2017 were audited by another practitioner who expressed an unmodified opinion on June 7, 2017

Vancouver, BC
June 6, 2018

A stylized, handwritten signature of the word 'Clearline' in a cursive script.

CHARTERED PROFESSIONAL ACCOUNTANTS

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF FINANCIAL POSITION

	Note	As at March 31, 2018	As at March 31, 2017
ASSETS			
Current Assets			
Cash and cash equivalents		\$ 449,173	\$ 1,793,523
Accounts receivable	(4)	247,454	175,196
Inventory		1	1
Prepaid expenses		44,655	36,393
		741,283	2,005,113
Non-current Assets			
Tangible capital assets	(5)	110,774	130,491
Security deposits		4,067	4,067
		114,841	134,558
		\$ 856,124	\$ 2,139,671
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities		\$ 144,007	\$ 1,666,269
Wages payable		67,868	55,191
Deposits received		72,500	72,500
Deferred revenues	(6)	225,596	54,433
		509,971	1,848,394
Non-current Liabilities			
Deferred revenue – capital		95,708	112,379
Other obligations	(7)	75,806	71,806
		681,485	2,032,579
NET ASSETS			
Invested in tangible capital assets	(11)	15,066	18,109
Restricted funds	(11)	8,879	8,879
Unrestricted funds		150,694	80,104
		174,639	107,092
		\$ 856,124	\$ 2,139,671

The financial statements were approved by the Board of Directors on June 6, 2018 and were signed on its behalf by:


Director


Director

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF OPERATIONS

	Schedule	Year ended March 31, 2018	Budget for the year ended March 31, 2018	Year ended March 31, 2017
REVENUE				
Fire Services	(1)	\$ 1,046,781	\$ 1,128,291	\$ 1,272,099
Emergency Management	(2)	2,325,231	2,243,878	2,064,300
Vancouver Administration	(3)	342,727	326,310	311,762
Board Activities and Annual General Meeting	(4)	37,585	37,585	23,211
Forest Fuel Management	(5)	723,110	740,000	683,971
		4,475,434	4,476,064	4,355,343
EXPENSES				
Fire Services	(1)	1,049,075	1,128,291	1,294,841
Emergency Management	(2)	2,260,598	2,243,878	2,069,187
Vancouver Administration	(3)	322,544	326,310	303,948
Board Activities and Annual General Meeting	(4)	43,173	37,585	25,394
Forest Fuel Management	(5)	730,664	740,000	722,670
FNESS Own Programs/Other Incomes	(6)	1,833	-	1,070
		4,407,887	4,476,064	4,417,110
Excess (Deficiency) of revenue over expenses from operations		\$ 67,547	\$ -	\$ (61,767)

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF CHANGES IN NET ASSETS

	Current Surplus (Deficit)	Transfers In (Out)	Additions to Capital Assets	Capital Disposals	Capital Amortization Expense	Capital Amortization Revenue	Additions to Deferred Capital Amortization	Total Surplus (Deficit)	Balance Beginning of Year	Year End Transfers In (Out)	Balance End of Year
Investment in capital assets	\$ -	-	12,044	(1,059)	(30,700)	28,716	(12,044)	\$ (3,043)	18,109	-	\$ 15,066
Externally restricted-AANDC capital	-	-	-	-	-	-	-	-	8,879	-	8,879
UNRESTRICTED											
Fire Services	(2,294)	-	(4,657)	-	4,813	(3,788)	4,657	(1,269)	(22,716)	-	(23,985)
Emergency Management	64,634	-	-	1,059	1,243	(2,958)	-	63,978	48,755	-	112,733
Vancouver Administration	20,183	-	(1,194)	-	17,486	(14,812)	1,194	22,857	36,039	-	58,896
Board Activity and Annual General Meeting	(5,588)	-	-	-	-	-	-	(5,588)	(2)	-	(5,590)
Forest Fuel Management	(7,555)	-	(5,039)	-	7,158	(7,158)	5,039	(7,555)	17,981	-	10,426
FNESS Own Programs/Other Incomes	(1,833)	-	(1,154)	-	-	-	1,154	(1,833)	47	-	(1,786)
TOTAL UNRESTRICTED	67,547	-	(12,044)	1,059	30,700	(28,716)	12,044	70,590	80,104	-	150,694
TOTAL NET ASSETS	\$ 67,547	-	-	-	-	-	-\$	67,547	107,092	-\$	174,639

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF CASH FLOWS

Note	Year Ended March 31, 2018	Year Ended March 31, 2017
Cash Provided by (Used in) Operating Activities		
Excess of receipts over expenditures	\$ 67,547	\$ (61,766)
Amortization	30,700	37,258
Gain on disposition of tangible capital assets	(11,853)	-
	86,394	(24,508)
Changes in non-cash working capital		
Accounts payable and wages payable	(1,505,585)	1,498,862
Accounts receivable and due from government agencies	(72,258)	93,694
Prepaid expenses	(8,262)	(1,149)
Deposit on lease vehicle	-	1,475
Deferred revenue	171,162	(28,109)
Deferred revenue – capital	(16,671)	(30,233)
	(1,431,614)	1,534,540
	(1,345,220)	1,510,032
Cash Provided by (Used in) Investing Activities		
Acquisition of tangible capital assets	(12,044)	(1,970)
Disposition of tangible capital assets	12,914	-
	870	(1,970)
Net Increase (Decrease) in Cash		
	(1,344,350)	1,508,062
Cash position – beginning of year	1,793,523	285,461
Cash Position – End of Year	\$ 449,173	\$ 1,793,523

NOTES TO FINANCIAL STATEMENTS

1) Purpose of Society

First Nations Emergency Services Society of B.C. (the "Society") is a Not-for-Profit Organization established provincially under The Society Act of British Columbia. The purpose of the Society is to:

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

As a registered charity the Society is exempt from the payment of income tax under section 149(1) of the Income Tax Act.

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 ("ASNPO") in Part III of the Chartered Professional Accountant Handbook and include the following significant accounting policies:

b) Inventory

Inventory is valued at lower of cost and current replacement cost.

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:

Vehicles	30%	declining balance method
Computers and software	30%	declining balance method
Office furniture and equipment	20%	declining balance method
Leasehold improvements	20%	declining balance method

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

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 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 and government funding under which restricted contributions related to expenses of future periods are deferred and recognized as

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revenue in the period in which the related expenses are incurred. 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.

Revenue under service agreements or contracts is recognized as the services are performed and there is a reasonable assurance of collection.

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) 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, estimate useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, deferred revenue and provision for severance obligation.

g) 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.

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h) Contributed Services

The Society's benefits greatly from the contribution of time by dedicated volunteers. The value of these services have not been reflected in these financial statements.

i) Allocation of Expenses

All operating expenditures are charged directly to the respective program that the activity benefits. General support and administrative expenses may be allocated as an administrative charge to the respective program or as a percentage of the programs total budget as compared to the Society's budget. Additional disclosures are included in Note 12.

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.

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.

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.

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.

4) Accounts Receivable

	As at March 31, 2018	As at March 31, 2017
Emergency Management B.C.	\$ 83,966	\$ -
Union of B.C. Municipalities	80,765	103,392
First Nations Health Authority	26,648	28,926
Ministry of Natural Resource Operation	-	11,875
Other receivables	35,744	11,042
Goods and Services Tax receivable	20,331	19,961
	\$ 247,454	\$ 175,196

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5) Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value as at March 31, 2018	Net Book Value as at March 31, 2017
Computers and software	\$ 298,589	\$ 274,634	\$ 23,955	\$ 19,597
Office furniture	164,573	146,716	17,857	22,322
Leasehold improvements	349,055	292,431	56,624	70,780
Field equipment	58,126	50,971	7,155	8,944
Telephone	39,023	37,111	1,912	2,732
Vehicles	57,036	53,866	3,170	5,990
Shop equipment	670	569	101	126
	\$ 967,072	\$ 856,298	\$ 110,774	\$ 130,491

6) Deferred Revenues

The Society receives significant funding from Indigenous and Northern Affairs Canada for various projects during the year. The following summarizes the funding received and revenue recognized. The outstanding deferred revenue balance is carried forward to fund operations for the 2019 fiscal year or will be reduced from the 2019 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Ending Balance
Emergency Management	\$ 22,025	\$ 1,647,400	\$ 1,639,128	\$ (18,760)	\$ 11,537
Wildfire services	-	133,773	97,670	-	36,103
Fire services	20,000	1,128,291	1,040,822	3,265	110,734
Forest Fuel Management	12,408	90,000	56,960	-	45,448
Vancouver Administration	-	363,895	362,121	-	1,774
Deferred Revenues, end of year	\$ 54,434	\$ 3,363,359	\$ 3,196,702	\$ (15,495)	\$ 205,596

The Society received \$20,000 from Fortis BC during the year. This amount is currently recognized as deferred revenue as it relates to the annual FNESS Fire Fighters Competition, which is to be held in June 2018.

7) Other Obligations

Other obligations 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 contractual obligations. Benefits will be paid when they come due and the outstanding severance benefit obligation has been estimated according to contractual terms. The amount has been presented as a long-term liability at year end as it is not expected to be paid out in the coming year.

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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 three years are:

2019	\$ 4,700
2020	3,648
2021	1,824

9) Economic Dependence

The Society is economically dependent upon continued funding from Indigenous and Northern Affairs Canada, and Union of B.C. Municipalities, who provided over 85% (2017 – 96%) of funding received in the current year.

10) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits, of \$679,037 to the seven highest remunerated employees for services, each of whom received total remuneration of \$75,000 or greater. No remuneration was paid to any members of the Board of Directors. This disclosure is provided in accordance with the requirements of the Societies Act of British Columbia.

11) Restricted Net Assets

The externally restricted net assets relates to surplus funding received from a project that is no longer active. The Society is requesting the restriction be removed and the net assets be transferred to unrestricted net assets. This approval has not yet been obtained.

The Board of Directors have internally restricted net assets equal to the investment in tangible capital assets less deferred revenue related to capital funding.

12) Allocation of Expenses

Operating costs are directly charged to the program to which they relate or are allocated based on a percentage of budget. Administrative support and other general operating expenses are charged to each program at estimated percentage of time spent supporting the program (ranging from 10 – 15%).

	As at March 31, 2018	As at March 31, 2017
Fire Services	\$ 139,513	\$ 104,418
Emergency Management	48,035	4,510
Forest Fuel Management	69,195	61,112
	\$ 256,743	\$ 170,040

13) Comparative Figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

UNAUDITED SCHEDULES

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FIRE SERVICES PROGRAM- Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2018**

	Total INAC Page 21	FNESS Management Page 24	Kwadacha FNESS Own	Ahousaht FNESS Own	Total Fire Services
Revenue:					
INAC Funding/Contribution	1,128,291	0	0	0	1,128,291
Interest/Other Revenue	0	0	4,258	2,570	6,828
Donations- No Tax Receipts	20,000	0	0	0	20,000
Gross Revenue	1,148,291	0	4,258	2,570	1,155,119
Deferred Revenue-Capital - In(Out)	0	(869)	0	0	(869)
Deferred Revenue-Current Year End-(out)	(107,469)	0	0	0	(107,469)
Total Revenue	1,040,822	(869)	4,258	2,570	1,046,781
Expenditures:					
Total Salaries	246,395	0	873	1,020	248,287
Total Benefits	68,055	0	171	124	68,350
Total Salaries and Benefits	314,451	0	1,043	1,144	316,638
Contracted Services	128,991	0	0	0	128,991
Office Expense	0	0	37	0	37
Reimbursements to Bands	989	0	0	0	989
Supplies & Materials	130,872	0	0	0	130,872
Total Travel Expenses	77,208	0	2,278	488	79,974
Total Vehicle Expenses	43,799	0	0	0	43,799
On Reserve FSA Grants	205,000	0	0	0	205,000
Purchases- Capital Assets (Computers)	0	4,657	0	0	4,657
Administration Charge/ (Recovery)	0	0	180	270	450
FS Overhead Costs	139,513	0	0	0	139,513
Total Funded Expenditures	1,040,822	4,657	3,538	1,902	1,050,919
Capital Equipment Purchased	0	(4,657)	0	0	(4,657)
Capital Amortization Expense	0	4,814	0	0	4,814
Loss (Gain) on sale of assets	0	(2,000)	0	0	(2,000)
Total Program Expenditures	1,040,822	2,814	3,538	1,902	1,049,075
Net Surplus (Deficit)	0	(3,682)	720	668	(2,294)

	INAC Fuel Page 22	INAC Wildfire Page 23	FNHA Page 13	EMBC 2017	EMBC 2018	Emerg MGT	Nooaitch EOC	Upper Nicola EOC	Bonaparte EOC	Williams Lake EOC	Aschcroft EOC	Yunesitin EOC	Skeetchestn EOC	Dog Creek EOC	Nazko EOC	Totals
Revenue:																
Emergency Management BC	0	0	0	226,800	124,409	0	0	0	0	0	0	0	0	0	0	351,209
Emergency Services-Other	1,647,400	133,773	0	0	0	0	0	0	0	0	0	0	0	0	0	1,781,173
First Nations Health Authority-FNHA.	0	0	111,496	0	0	0	0	0	0	0	0	0	0	0	0	111,496
Donations- No Tax Receipts	0	0	0	0	0	10,000	0	0	0	0	0	0	0	0	0	10,000
Interest/Other Revenue	0	0	0	0	0	0	12,090	2,948	25,752	6,555	44,542	9,916	8,269	1,661	5,456	117,190
Gross Revenues	1,647,400	133,773	111,496	226,800	124,409	10,000	12,090	2,948	25,752	6,555	44,542	9,916	8,269	1,661	5,456	2,371,068
Def. Revenue-Capital - In (Out)	0	0	0	0	0	1,803	0	0	0	0	0	0	0	0	0	1,803
Def.Revenue-Current Year End - (Out)	(11,537)	(36,103)	0	0	0	0	0	0	0	0	0	0	0	0	0	(47,640)
Total Revenues	1,635,863	97,670	111,496	226,800	124,409	11,803	12,090	2,948	25,752	6,555	44,542	9,916	8,269	1,661	5,456	2,325,231
Expenditures:																
Total Salaries and Wages	0	0	52,166	121,004	67,544	3,306	7,477	0	15,417	3,839	19,679	4,686	4,191	924	1,828	302,061
Total Employee Benefits	0	0	6,297	19,314	11,696	351	1,439	0	3,189	781	3,733	779	757	159	247	48,742
Total Wages and Benefits	0	0	58,462	140,318	79,241	3,657	8,916	0	18,606	4,620	23,412	5,465	4,949	1,083	2,074	350,802
Contractor/ Consultants	0	0	0	3,746	5,099	3,659	0	0	0	0	0	0	0	0	0	12,504
Contractor-Other	145,065	97,670	0	0	0	0	0	0	0	0	0	0	0	0	0	242,735
On-Resevrve Fuel Reduction Grants	1,490,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,490,798
Communications/Cellular	0	0	0	0	505	1,269	0	0	0	0	0	0	0	0	0	1,774
Supplies & Materials	0	0	0	82	3,712	0	0	0	0	0	0	0	0	0	0	3,794
Training & Development	0	0	0	2,552	134	0	0	0	0	0	0	0	0	0	0	2,686
Total Travel Expenses	0	0	14,766	60,059	10,295	798	284	0	3,413	690	5,758	1,009	1,219	377	1,107	99,776
Total Vehicle Expenses	0	0	3,430	3,485	17,238	3,159	222	0	249	159	159	0	36	0	84	28,221
Printing & Stationery	0	0	0	357	248	578	0	0	0	0	0	0	0	0	0	1,183
Public Awareness / Education	0	0	0	0	0	87	0	0	0	0	0	0	0	0	0	87
Purchase of Equipment	0	0	0	0	0	1,155	0	0	0	0	0	0	0	0	0	1,155
Vancouver Admin. Charge	0	0	12,466	16,200	7,938	0	0	0	2,914	693	5,038	1,136	915	167	567	48,035
Administration (Recoveries)	0	0	0	0	0	(18,102)	0	0	0	0	0	0	0	0	0	(18,102)
Total Funded Expenditures	1,635,863	97,670	89,125	226,800	124,409	(3,740)	9,422	0	25,182	6,162	34,367	7,611	7,118	1,627	3,833	2,265,448
Capital Amortization Expense	0	0	0	0	0	1,243	0	0	0	0	0	0	0	0	0	1,243
Loss (Gain) on Sale of Assets	0	0	0	0	0	(4,940)	0	0	0	0	0	0	0	0	0	(4,940)
Capitalized Equipment Purchases	0	0	0	0	0	(1,155)	0	0	0	0	0	0	0	0	0	(1,155)
Total Program Expenditures	1,635,863	97,670	89,125	226,800	124,409	(8,592)	9,422	0	25,182	6,162	34,367	7,611	7,118	1,627	3,833	2,260,597
Net Surplus (Deficit)	0	0	22,371	0	0	20,395	2,668	2,948	570	393	10,175	2,306	1,151	34	1,623	64,634

	Soda Creek	Ulkatcho	Neskonlith	Tla'amin	Tk'emlups te Sacwexemc	Nuxalk	Upper Nicola	Nooaitch	Aschcroft	Bonaparte	Sandman Centre	Pow Wow Grounds	TRU Recreation	Coldwater	Williams Lake	Pavillion	Simpcw	Ulkatcho	Civic Centre	Canim Lake	Kluskus	Nazko	Cayoose	Lil'Wat	Ashcroft	Esk'etemc	Skuppah	Totals
First Nations Health Authority-FNHA.	2,760	2,447	974	3,850	805	4,300	2,566	2,553	34,918	10,680	3,884	6,725	1,498	1,694	4,241	2,218	1,051	4,414	2,589	398	3,498	4,848	1,707	2,090	851	3,111	823	111,496
Total Revenues	2,760	2,447	974	3,850	805	4,300	2,566	2,553	34,918	10,680	3,884	6,725	1,498	1,694	4,241	2,218	1,051	4,414	2,589	398	3,498	4,848	1,707	2,090	851	3,111	823	111,496
Total Wages	1,462	1,836	328	1,243	221	1,836	1,791	1,835	16,489	4,419	1,802	2,847	555	796	1,809	968	411	2,358	1,736	22	1,494	2,479	642	851	235	1,428	274	52,166
Total Benefits	130	162	33	109	19	161	211	252	2,123	642	242	514	48	104	156	83	35	310	234	4	157	246	79	73	20	123	24	6,297
Total Wages and Benefits	1,592	1,998	361	1,352	240	1,997	2,002	2,087	18,612	5,061	2,044	3,361	603	900	1,965	1,051	446	2,668	1,970	26	1,652	2,725	721	924	255	1,550	297	58,462
Total Travel Expenses	562	514	45	843	0	1,214	151	88	4,588	134	698	1,321	146	199	935	125	62	769	96	226	433	818	18	480	46	236	18	14,766
Total Vehicle Expenses	0	29	169	0	0	82	0	50	987	314	170	170	170	0	440	0	0	0	337	0	0	126	155	89	0	142	0	3,430
Vancouver Admin. Charge	285	285	105	390	105	480	315	315	3,838	1,334	424	683	159	195	468	273	129	476	281	23	400	509	200	210	105	375	105	12,466
Total Program Expenditures	2,439	2,826	680	2,586	345	3,773	2,468	2,540	28,025	6,844	3,336	5,534	1,078	1,294	3,808	1,449	638	3,912	2,684	275	2,485	4,178	1,094	1,703	406	2,304	421	89,125
Net Surplus (Deficit)	321	(379)	294	1,264	460	527	98	13	6,893	3,835	548	1,191	420	400	433	769	414	502	(95)	124	1,013	670	614	387	445	807	403	22,371

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2018

Page 14

	Total INAC Core- VanAdmin Page 25	UBCM Van Admin	Own Source Van Admin	Total Van Admin
Revenue:				
INAC Funding/Contribution	326,310	0	0	326,310
Membership (Individuals)	1,520	0	0	1,520
Interest/Other Revenue	2,999	0	4	3,003
Donations - No Tax Receipts	0	0	50	50
Gross Revenues	330,829	0	54	330,883
Def. Revenue-Capital - In (Out)	13,618	0	0	13,618
Def. Revenue-Current Year End - (Out)	(1,774)	0	0	(1,774)
Total Revenues	342,674	0	54	342,727
Expenditures:				
Total Salaries and Wages	141,818	31,882	0	173,700
Total Benefits	37,470	10,063	0	47,533
Total Salaries and Benefits	179,288	41,945	0	221,233
Communications/Cellular	3,128	0	0	3,128
Training & Development	1,261	0	0	1,261
Accounting/Audit Fees	4,547	0	0	4,547
Bank Service Charges	1,725	315	242	2,282
Building Maintenance	11,379	1,005	0	12,384
Computer Supplies & Mainten	9,126	1,500	0	10,626
Contractors/Consultants	55,309	0	0	55,309
Courier and Postage	2,816	500	0	3,316
Insurance	3,246	0	0	3,246
Legal & Professional	1,281	250	0	1,531
Membership and Dues	150	250	0	400
Office Equipment Maintenance	57	0	0	57
Office Expenses	5,302	3,651	0	8,953
Printing and Stationery	5,182	0	0	5,182
Public Awareness Education	87	0	0	87
Purchases- Computers	1,194	0	0	1,194
Reserve for Severance Pay	0	0	2,000	2,000
Rent & Property Tax	31,064	3,360	0	34,424
Telephone/Internet/Cable	10,644	2,175	0	12,819
Total Travel Expenses	23,865	600	0	24,465
Utilities (Heat, Light,Power)	6,274	1,125	0	7,399
Vehicles- Gas	1,227	0	0	1,227
Administration Charges (Recoveries)	(37,356)	(56,042)	(17,418)	(110,816)
Total Funded Expenditures	320,794	634	(15,176)	306,254
Capital Amortization Expense	17,486	0	0	17,486
Capital Equipment Purchased	(1,194)	0	0	(1,194)
Total Program Expenditures	337,086	634	(15,176)	322,544
Net Surplus (Deficit)	5,587	(634)	15,230	20,183

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 GOVERNANCE- BOARD EXPENSES AND ANNUAL GENERAL MEETING
 FOR THE YEAR ENDED MARCH 31, 2018

	Governance Board Page 26	Governance AGM Page 27	Total Governance
Revenue:			
INAC Funding/Contribution	32,085	5,500	37,585
Total Revenues	32,085	5,500	37,585
Expenditures:			
Total Salaries and Wages	2,235	2,470	4,705
Total Benefits	295	537	832
Total Salaries and Benefits	2,529	3,008	5,538
Honorariums	0	100	100
Communications/Cellular	16	0	16
Courier and Postage	197	857	1,053
Insurance	2,545	0	2,545
Legal & Professional	0	280	280
Printing and Stationery	247	367	613
Supplies and Materials	713	77	791
Total Travel Expenses	31,744	2,909	34,652
Overhead Recovery	(2,415)	0	(2,415)
Total Funded Expenditures	35,576	7,597	43,173
Net Surplus (Deficit)	(3,491)	(2,097)	(5,588)

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, 2018

	UBCM Forest Fuel Management	Nisgaa Fee for Service	WorkSafe BC SIC Project	FES Service Delivery Model	HIZ- FireSmart FES Funded	HIZ- FireSmart BC Rural Funded	FN Adapt INAC Funded Page 24	FFM Own Source	Total Forest Fuel Management
Revenue:									
FN Adapt Program - INAC	0	0	0	0	0	0	90,000	0	90,000
Forest Fuel Management (UBCM)-BC	642,035	0	0	0	0	0	0	0	642,035
Forest Fuel Management-Other	0	12,031	2,372	0	20,000	0	0	0	34,403
Gross Revenues	642,035	12,031	2,372	0	20,000	0	90,000	0	766,438
Def. Revenue-Capital - In (Out)	2,120	0	0	0	0	0	0	0	2,120
Def. Revenue-Current Year End - (Out)	0	0	0	0	0	0	(45,448)	0	-45,448
Total Revenues	644,155	12,031	2,372	0	20,000	0	44,552	0	723,109
Expenditures:									
Direct Expenditures:									
Direct Salaries and Wages	163,586	0	2,372	4,072	6,614	885	7,016	0	184,546
Direct Employee Benefits	60,365	0	0	911	1,328	130	950	0	63,684
Direct Salaries and Benefits	223,951	0	2,372	4,983	7,943	1,016	7,965	0	248,230
Contractor/Consultants	27,181	10,250	0	6,671	7,767	2,563	18,450	0	72,882
Communication/Cellular	10,999	0	0	0	0	0	0	0	10,999
Equipment Rental	0	0	0	0	0	0	120	0	120
Personal Protective Eqt/Uniforms	1,017	0	0	0	0	0	0	0	1,017
Public Awareness Education	2,904	0	0	0	0	0	0	0	2,904
Supplies & Materials	1,822	0	0	0	0	0	0	0	1,822
Training & Development	3,502	0	0	0	0	0	88	0	3,590
Reserve for Severance Pay	0	0	0	0	0	0	0	2,000	2,000
Membership and Due	3,370	0	0	0	0	0	0	0	3,370
Direct Travel Expenses	26,552	0	0	3,572	3,260	882	3,434	440	38,142
Direct Vehicle Expenses	82,003	0	0	287	172	0	327	0	82,789
Total Direct	383,302	10,250	2,372	15,514	19,142	4,461	30,384	440	467,864
Indirect Expenditures:									
Indirect Salaries and Wages	105,129	0	0	0	0	0	4,258	0	109,387
Indirect Employee Benefits	35,465	0	0	0	0	0	911	0	36,376
Indirect Salaries and Benefits	140,594	0	0	0	0	0	5,168	0	145,763
Accounting/ Audit Fees	4,014	0	0	0	0	0	0	0	4,014
Building Maintenance	5,174	0	0	0	0	0	0	0	5,174
Computer Supplies & Maintenance	275	0	0	0	0	0	0	0	275
Courier & Postage	2,116	43	0	0	0	0	0	0	2,159
Insurance	5,798	0	0	0	0	0	0	0	5,798
Office Equipment Maintenance	4,345	0	0	0	0	0	0	0	4,345
Office/ Misc. Expenses	3,863	0	0	0	0	0	0	30	3,893
Printing & Stationary	8,732	0	0	0	0	0	0	0	8,732
Purchases-Computers	5,039	0	0	0	0	0	0	0	5,039
Rent & Property Taxes	22,564	0	0	0	0	0	0	0	22,564
Staff Hiring/Recruitment	103	0	0	0	0	0	0	0	103
Telephone/Internet/Cable	8,261	0	0	0	0	0	0	0	8,261
Utilities	2,792	0	0	0	0	0	0	0	2,792
Vancouver Admin. Charge	58,457	1,737	0	0	0	0	9,000	0	69,195
Administration (Recoveries)	(13,392)	0	0	0	858	0	0	(9,976)	-22,510
Total Indirect	258,733	1,781	0	0	858	0	14,168	(9,946)	265,594
Total Funded Expenditures	642,035	12,031	2,372	15,514	20,000	4,461	44,552	(9,506)	733,459
Loss (Gain) on sale of Assets	0	0	0	0	0	0	0	(4,914)	-4,914
Capital Amortization Expense	7,158	0	0	0	0	0	0	0	7,158
Capitalized Equipment Purchases	(5,039)	0	0	0	0	0	0	0	-5,039
Total Program Expenditures	644,154	12,031	2,372	15,514	20,000	4,461	44,552	(14,420)	730,664
Net Surplus (Deficit)	0	(0)	0	(15,514)	0	(4,461)	0	14,420	-7,555

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FNESS OWN PROGRAMS/MISCELLANEOUS INCOMES
 FOR THE YEAR ENDED MARCH 31, 2018

FNESS OWN
 PROGRAM

Revenue:

FNESS Product Sales	0
Total Revenues	<u>0</u>

Expenditures:

Administration Wages	0
Benefit Transfers	0
Cost of Goods Sold	0
Legal & Professional	0
Other Project/Program Expenses	0
Promotional/Goodwill	1,833
Total Program Expenditures	<u>1,833</u>
Net Surplus (Deficit)	<u>(1,833)</u>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SUMMARY PROGRAM STATEMENT
APRIL 1, 2017 to MARCH 31, 2018

	Fire Services Programs Page 11	Emergency Programs Page 12	Vancouver Administration Page 14	Board/AGM Expenses Page 15	Forest Fuel Management Page 16	FNESS Own Programs Page 17	Total
Revenues:							
INAC Funding.....	1,128,291	1,781,173	326,310	37,585	90,000	0	3,363,359
FN Health/Health Canada.....	0	111,496	0	0	0	0	111,496
Emergency Management BC	0	351,209	0	0	0	0	351,209
Provincial/Federal/Other Agencies.....	0	0	0	0	642,035	0	642,035
	1,128,291	2,243,878	326,310	37,585	732,035	0	4,468,099
Interest/Memberships/Other Revenue	6,828	117,190	4,523	0	34,403	0	162,944
Donations.....	20,000	10,000	50	0	0	0	30,050
Gross Revenues	1,155,119	2,371,068	330,883	37,585	766,438	0	4,661,093
Deferred Revenue-Capital - In (Out)	(869)	1,803	13,618	0	2,120	0	16,672
Deferred Revenue-Current Year End - (Out)	(107,469)	(47,640)	(1,774)	0	(45,448)	0	(202,331)
Total Revenues/Contribution	1,046,781	2,325,231	342,727	37,585	723,109	0	4,475,434
Expenditures:							
Direct Salaries and Wages	248,287	302,061	173,700	4,705	293,933	0	1,022,686
Direct Employee Benefits	68,350	48,742	47,533	832	100,060	0	265,517
Accounting/Audit	0	0	4,547	0	4,014	0	8,561
Bank Charges/Fees	0	0	2,282	0	0	0	2,282
Building Maintenance	0	0	12,384	0	5,174	0	17,558
Communication/Cellular	0	1,774	3,128	16	10,999	0	15,917
Contracted/Consultants	128,991	12,504	55,309	0	72,882	0	269,686
Contractor- Other	0	242,735	0	0	0	0	242,735
Computer Supplies/Maintenance/Upgrade	0	0	10,626	0	275	0	10,901
Courier/Postage	0	0	3,316	1,053	2,159	0	6,528
Equipment/Rentals/small tools	0	0	0	0	120	0	120
Honorariums	0	0	0	100	0	0	100
Insurance	0	0	3,246	2,545	5,798	0	11,589
Legal and Professional	0	0	1,531	280	0	0	1,811
Membership and Dues	0	0	400	0	3,370	0	3,770
Office Equipment Maintenance	0	0	57	0	4,345	0	4,402
Office Expenses	37	0	8,953	0	3,893	0	12,883
On-Reserve Fuel Reduction Grants	0	1,490,798	0	0	0	0	1,490,798
Personal Protective Eqt/Uniforms	0	0	0	0	1,017	0	1,017
Printing and Stationary	0	1,183	5,182	613	8,732	0	15,710
Promotional/Goodwill	0	0	0	0	0	1,833	1,833
Public Awareness	0	87	87	0	2,904	0	3,078
Reimbursement to Bands	989	0	0	0	0	0	989
Rent and Property Taxes	0	0	34,424	0	22,564	0	56,988
Reserve for Severance Pay	0	0	2,000	0	2,000	0	4,000
Staff Hiring/Recruitment	0	0	0	0	103	0	103
Supplies and Materials	130,872	3,794	0	791	1,822	0	137,279
Telephone/Internet/Cable	0	0	12,819	0	8,261	0	21,080
Training and Development	0	2,686	1,261	0	3,590	0	7,537
Travel Expenses	79,974	99,776	24,465	34,652	38,142	0	277,009
Utilities	0	0	7,399	0	2,792	0	10,191
Vehicle Expenses	43,799	28,221	1,227	0	82,789	0	156,036
On Reserve FSA Grants	205,000	0	0	0	0	0	205,000
Purchases- Capital Assets	0	1,155	0	0	0	0	1,155
Purchases- Computers	4,657	0	1,194	0	5,039	0	10,890
Overhead Allocation	139,513	0	0	0	0	0	139,513
Administration Charges	0	48,035	0	0	69,195	0	117,230
Administration (Recoveries)	450	(18,102)	(110,816)	(2,415)	(22,510)	0	(153,393)
Total Funded Expenditures	1,050,919	2,265,449	306,254	43,172	733,459	1,833	4,401,086
Capitalized Equipment Purchased	(4,657)	(1,155)	(1,194)	0	(5,039)	0	(12,045)
Capital Amortization Expense	4,814	1,243	17,486	0	7,158	0	30,701
Loss (Gain) on sale of Assets	(2,000)	(4,940)	0	0	(4,914)	0	(11,854)
Total Program Expenditures	1,049,075	2,260,598	322,544	43,172	730,664	1,833	4,407,888
Net Surplus (Deficit)	(2,294)	64,633	20,183	(5,587)	(7,555)	(1,833)	67,547

**First Nations' Emergency Services Society of BC
Statement of Operations - INAC Funding Summary
Revenues and Expenditures
For the Year Ended March 31, 2018**

	Reference	Actual March 31/18	Budget March 31/18	Actual March 31/17
<u>Revenues/Contributions:</u>				
Fire Services Programs	Page 20	1,148,291	1,128,291	1,228,912
Fire Services Management	Page 21	0	0	0
Emergency Management - On Reserve Fuel Treatment	Page 22	1,647,400	1,647,400	2,015,131
Emergency Management - Wildfire Fighter Training	Page 23	133,773	133,773	0
First Nations Adapt- Climate Change and Capacity	Page 24	90,000	90,000	0
Core Funding - Vancouver Administration	Page 25	330,829	326,310	293,119
Core Funding - Governance (Board Expenditures)	Page 26	32,085	32,085	15,232
Core Funding - Governance (Annual General Meeting)	Page 27	5,500	5,500	7,979
Gross Revenues Before Deferred Items		3,387,878	3,363,359	3,560,373
Deferred Revenue-Capital - In - (Out).....		12,749	0	21,851
Deferred Revenue Previous Year End - In (Out).....		0	0	39,979
Deferred Revenue-Current Year End - (Out).....		(202,331)	0	(3,212)
Net Revenues/Contribution		3,198,296	3,363,359	3,618,991
<u>Program Expenditures:</u>				
Fire Services Programs	Page 20	1,040,822	1,128,291	1,289,795
Fire Services Management	Page 21	4,657	0	0
Emergency Management - On Reserve Fuel Treatment	Page 22	1,635,862	1,647,400	2,011,918
Emergency Management - Wildfire Fighter Training	Page 23	97,670	133,773	0
First Nations Adapt- Climate Change and Capacity	Page 24	44,552	90,000	0
Core Funding - Vancouver Administration	Page 25	320,794	326,310	287,158
Core Funding - Governance (Board Expenditures)	Page 26	35,576	32,085	21,591
Core Funding - Governance (Annual General Meeting)	Page 27	7,597	5,500	3,804
Total Program Expenditures		3,187,530	3,363,359	3,614,266
Capital Amortization Expense		22,300	0	27,152
Loss (Gain) on sale of Assets		(2,000)	0	0
Capitalized Equipment Purchased		(5,851)	0	0
Net Surplus (Deficit) from Operations		(3,682)	0	(22,426)

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 Fire Services Programs - INAC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2018

Project	Smoke Alarm	Home Insp/FPP	Fire Smart	Public Ed	SE Poster	School FE	FD Dev Train	F Fighter Tr	Incident Repor	FNFC in FCAB	FSA	visory/Outreal	FP Gov/Adm	Prov Comp	Nat Comp	Pub Aware	YEI	Joint FP Agenc	Engage MSP	Underserviced	Totals
2017/18 Budget Figures	141,031	60,400	73,500	40,000	5,000	45,000	25,000	169,860	5,000	6,000	242,000	6,500	93,000	62,000	4,000	20,000	70,000	15,000	15,000	30,000	1,128,291
Total Budget	141,031	60,400	73,500	40,000	5,000	45,000	25,000	169,860	5,000	6,000	242,000	6,500	93,000	62,000	4,000	20,000	70,000	15,000	15,000	30,000	1,128,291
AANDC Funding/Contribution.....	141,031	60,400	73,500	40,000	5,000	45,000	25,000	169,860	5,000	6,000	242,000	6,500	93,000	62,000	4,000	20,000	70,000	15,000	15,000	30,000	1,128,291
Donations- No Tax Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0	20,000
Total Revenue	141,031	60,400	73,500	40,000	5,000	45,000	25,000	169,860	5,000	6,000	242,000	6,500	93,000	82,000	4,000	20,000	70,000	15,000	15,000	30,000	1,148,291
Deferred Revenue- Current Year End - In (Out)	(107,469)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(107,469)
Total Revenue	33,562	60,400	73,500	40,000	5,000	45,000	25,000	169,860	5,000	6,000	242,000	6,500	93,000	82,000	4,000	20,000	70,000	15,000	15,000	30,000	1,040,822
Expenditures:																					
Total Salaries	21,657	24,934	0	30,509	2,396	18,516	2,535	14,487	134	830	22,076	1,874	25,740	18,792	4,203	7,943	29,968	13,649	4,689	1,463	246,395
Total Benefits	5,941	6,714	0	8,144	700	4,967	746	4,141	40	221	5,672	518	7,523	5,966	1,137	2,128	8,017	3,738	1,305	438	68,055
Total Salaries and Benefits	27,598	31,648	0	38,653	3,096	23,483	3,281	18,628	174	1,050	27,748	2,392	33,263	24,758	5,340	10,071	37,985	17,386	5,994	1,901	314,451
Contracted Services	0	1,815	80,471	1,136	0	0	769	4,063	0	0	0	0	5,761	23,630	0	5,251	1,769	2,892	1,281	154	128,991
Reimbursements to Bands	0	0	0	0	0	0	0	0	0	0	0	0	989	0	0	0	0	0	0	0	989
Supplies & Materials	115,514	254	0	2	1,603	120	0	1,020	0	0	61	0	0	6,618	0	1,620	3,837	178	0	44	130,872
Total Travel Expenses	0	6,100	0	12,823	563	4,691	613	6,218	0	0	514	140	13,980	12,966	851	0	7,312	7,044	3,301	91	77,208
Total Vehicle Expenses	0	4,616	0	6,997	69	3,466	650	3,920	34	117	4,308	477	5,289	2,595	359	0	5,746	3,629	1,244	281	43,799
On Reserve FSA Grants	0	0	0	0	0	0	0	0	0	0	205,000	0	0	0	0	0	0	0	0	0	205,000
FS Overhead Costs	48,985	8,006	0	10,574	1,431	5,592	935	6,223	37	206	6,022	530	10,264	12,898	0	6,059	13,300	5,935	2,081	435	139,512
Total Funded Expenditures	192,097	52,439	80,471	70,186	6,761	37,353	6,248	40,072	245	1,373	243,654	3,539	68,558	84,454	6,550	23,001	69,950	37,064	13,902	2,906	1,040,822
Capital Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized Equipment Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus (Deficit)	(158,535)	7,961	(6,971)	(30,186)	(1,761)	7,647	18,752	129,788	4,755	4,627	(1,654)	2,961	24,442	(2,454)	(2,550)	(3,001)	50	(22,064)	1,098	27,094	0

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, 2018

Fire Services Management-INAC	0
Interest- Other Revenue	0
	<u>0</u>
Gross Revenues	0
Def. Revenue-Capital - In (Out)	(869)
	<u>(869)</u>
Total Revenues	<u>(869)</u>
Total Salaries and Wages	0
Total Salaries and Benefits	0
Communcation/Cellular	11,738
Contracted Services	34,377
Personal Protective Eqt/Uniforms	1,579
Office Supplies	1,749
Supplies and Materials	15,689
Training and Development	580
Audit Fees	6,239
Legal and Professional Fees	1,341
Courier and Postage	818
Computer Supplies and Maintenance	59
Insurance	9,011
Printing and Stationery	4,977
Total Purchase Equipment	4,657
Rent-remote locations	4,800
Trael- Catering/Venue Rental	671
Travel Meals and Accomodations	11,890
Travel-Mileage	263
Travel-Transportaion	1,498
Vehicle-Gas	10,242
Vehicle-Insurance	5,569
Vehicle-Lease/Rental	14,991
Vehicle-Repairs & Maintenance	11,294
Vehicle Costs Allocation	(42,095)
FS Overhead Allocation	(107,282)
	<u>(107,282)</u>
Total Funded Expenditures	4,657
Capital Amortization Expense	4,814
Loss (Gain) on sale of Assets	(2,000)
Capitalized Equipment Purchased	(4,657)
	<u>(4,657)</u>
Total Program Expenditures	2,813
Net Surplus (Deficit)	<u>(3,682)</u>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - FUEL TREATMENT PROJECT - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018**

Description	INAC FTP Project Management	INAC FTP Community Grants	Total Fuel Treatment Funding	First Nation Funded Grants	Funded Grants
Revenue:					
Fuel Treatment Project - INAC	159,655	1,487,745	1,647,400		1,487,745
Gross Revenues	159,655	1,487,745	1,647,400		1,487,745
Def. Revenue-Current Year End - (Out)	-11,537	0	-11,537		0
Total Revenues	148,118	1,487,745	1,635,863		1,487,745
Expenditures:					
Direct Expenditures:					
Fuel Specialist Wages-Full Time	30,907	0	30,907	Shuswap Indian Band	57,690
Fuel Specialist Wages-Casual	12,300	0	12,300	Tl'etinqox-Tl'in Government	76,920
Overtime	335	0	335	Canim Lake Indian Band	55,959
Direct Salaries and Wages	43,542	0	43,542	Akisiq'nuk Band	73,193
Direct Employee Benefits	6,800	0	6,800	St. Mary's Indian Band (Aqam)	57,690
Direct Salaries and Benefits	50,342	0	50,342	Neskonlith Indian Band	57,690
Contractor/Consultants	39,948	0	39,948	Lil'wat Nation	11,061
On-Reserve Fuel Reduction Funding to Bands	0	1,490,798	1,490,798	Lytton First Nation	57,690
Direct Travel Expenses	13,626	0	13,626	Boston Bar First Nation	29,394
Total Direct	115,136	1,490,798	1,605,934	Fort Nelson First Nation	76,920
Indirect Expenditures:					
Operations Manager	4,077	0	4,077	Kanaka Bar Indian Band	57,690
General Administration Wages	9,177	0	9,177	Lower Nicola Indian Band	6,336
Overtime	21	0	21	Lower Similkameen Indian Band	57,690
Indirect Salaries and Wages	13,275	0	13,275	Okanagan Indian Band	57,690
Indirect Employee Benefits	2,139	0	2,139	Cayoose Creek Band	57,492
Indirect Salaries and Benefits	15,414	0	15,414	Simpco First Nation	73,233
Vancouver Admin. Charge	14,515	0	14,515	Tobacco Plains Indian Band	57,649
Total Indirect	29,929	0	29,929	Xaxli'p Administration	62,797
Total Funded Expenditures	145,065	1,490,798	1,635,862	Bridge River Indian Band	76,020
Net Surplus (Deficit)	3,053	-3,053	0	Seton Lake Indian Band	55,292
				Boothroyd Indian Band	51,192
				Adams Lake Indian Band	57,690
				Lhoosk'uz Dene Nation	57,690
				Spuzzum First Nation	71,653
				Skuppah Band	61,758
				Ts'kw'aylaxw First Nation	74,720
				Total Funded Grants	1,490,798

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT- WILDFIRE FIGHTER TRAINING - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018**

Description	Wildfire Project Management	Wildfire Fire Training Funding
Revenue:		
Fuel Treatment Project - INAC	133,773	133,773
Gross Revenues	133,773	133,773
Def. Revenue-Current Year End - (Out)	-36,103	-36,103
Total Revenues	97,670	97,670
Expenditures:		
Direct Expenditures:		
Fuel Specialist Wages-Full Time	6,632	6,632
Overtime	85	85
Direct Salaries and Wages	6,717	6,717
Direct Employee Benefits	1,014	1,014
Direct Salaries and Benefits	7,731	7,731
Contractor/Consultants	30,746	30,746
Equipment/Room Rental	1,673	1,673
Training & Development	40,868	40,868
Direct Travel Expenses	1,675	1,675
Direct Vehicle Expenses	163	163
Total Direct	82,855	82,855
Indirect Expenditures:		
Operations Manager	215	215
General Administraion Wages	196	196
Indirect Salaries and Wages	411	411
Indirect Employee Benefits	71	71
Indirect Salaries and Benefits	482	482
Vancouver Admin. Charge	14,333	14,333
Total Indirect	14,815	14,815
Total Funded Expenditures	97,670	97,670
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FIRST NATIONS ADAPT- Climate Change Project and Capacity - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018**

Description	FN Adapt Project Management	Total FN Adapt Funding
Revenue:		
Fuel Treatment Project - INAC	90,000	90,000
Gross Revenues	90,000	90,000
Def. Revenue-Current Year End - (Out)	-45,448	-45,448
Total Revenues	44,552	44,552
Expenditures:		
Direct Expenditures:		
Fuel Specialist Wages-Full Time	6,781	6,781
Fuel Specialist Wages-Casual	0	0
Overtime	235	235
Direct Salaries and Wages	7,016	7,016
Direct Employee Benefits	950	950
Direct Salaries and Benefits	7,965	7,965
Contractor/Consultants	18,450	18,450
Equipment/Room Rental	120	120
Training & Development	88	88
Direct Travel Expenses	3,434	3,434
Direct Vehicle Expenses	327	327
Total Direct	30,384	30,384
Indirect Expenditures:		
Operations Manager	2,670	2,670
Overtime	1,588	1,588
Indirect Salaries and Wages	4,258	4,258
Indirect Employee Benefits	911	911
Indirect Salaries and Benefits	5,168	5,168
Vancouver Admin. Charge	9,000	9,000
Total Indirect	14,168	14,168
Total Funded Expenditures	44,552	44,552
Net Surplus (Deficit)	0	0

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 CORE FUNDING - Vancouver Administration - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018

2017/2018 Budget	VanAdmin Fire Project \$ 326,310	Total VanAdmin \$ 326,310
Revenue:		
INAC Funding/Contribution	326,310	326,310
Membership (Individuals)	1,520	1,520
Interest/Other Revenue	2,999	2,999
Gross Revenues	330,829	330,829
Def. Revenue-Capital - In (Out)	13,618	13,618
Def. Revenue-Current Year End - (Out)	(1,774)	(1,774)
Total Revenues	342,674	342,674
Expenditures:		
Total Salaries and Wages	141,818	141,818
Total Benefits	37,470	37,470
Total Salaries and Benefits	179,288	179,289
Contractors/Consultants	55,309	55,309
Communications/Cellular	3,128	3,128
Training & Development	1,261	1,261
Accounting/Audit Fees	4,547	4,547
Bank Service Charges	1,725	1,725
Building Maintenance	11,379	11,379
Computer Supplies & Mainten	9,126	9,126
Courier and Postage	2,816	2,816
Insurance	3,246	3,246
Legal & Professional	1,281	1,281
Membership and Dues	150	150
Office Equipment Maintenance	57	57
Office Expenses	5,302	5,302
Printing and Stationery	5,182	5,181
Public Awareness Education	87	87
Purchases- Computers	1,194	1,194
Rent & Property Tax	31,064	31,064
Telephone/Internet/Cable	10,644	10,644
Total Travel Expenses	23,865	23,864
Utilities (Heat, Light,Power)	6,274	6,274
Vehicle- Gas	1,227	1,227
Administration Charges (Recoveries)	(37,356)	(37,356)
Total Funded Expenditures	320,794	320,794
Capital Amortization Expense	17,486	17,486
Capital Equipment Purchased	(1,194)	(1,194)
Net Surplus (Deficit)	5,588	5,588

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 CORE FUNDING - Governance (Board) - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018

	Governance Board	Total Board
2017/2018 Budget	\$ 32,085	\$ 32,085
INAC Funding/Contribution	32,085	32,085
Total Revenues	32,085	32,085
<u>Expenditures:</u>		
Total Salaries and Wages	2,235	2,235
Total Benefits	295	295
Total Salaries and Benefits	2,530	2,530
Communications/Cellular	16	16
Courier and Postage	197	197
Insurance	2,545	2,545
Printing and Stationery	247	247
Supplies and Materials	713	713
Total Travel Expenses	31,744	31,744
Overhead Recovery	(2,415)	(2,415)
Total Funded Expenditures	35,577	35,577
Net Surplus (Deficit)	(3,492)	(3,492)

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES
 CORE FUNDING - Governance (AGM) - INAC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2018

	Governance AGM	Total AGM
2017/2018 Budget	\$ 5,500	\$ 5,500
INAC Funding/Contribution	5,500	5,500
Total Revenues	5,500	5,500
<u>Expenditures:</u>		
Total Salaries and Wages	2,470	2,470
Total Benefits	537	537
Total Salaries and Benefits	3,008	3,008
Honorariums	100	100
Courier and Postage	857	857
Legal & Professional	280	280
Printing and Stationery	367	367
Supplies and Materials	77	77
Total Travel Expenses	2,909	2,909
Total Funded Expenditures	7,597	7,597
Net Surplus (Deficit)	(2,097)	(2,097)