

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**

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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

#### **Opinion**

We have audited the financial statements of First Nations Emergency Services Society of B.C. (the "Society"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, 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.

#### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Report on Other Legal and Regulatory Requirements**

As required by the Societies Act of British Columbia, we report that, in our opinion, the Society's financial statements have been prepared following Canadian accounting standards for not-for-profit organizations.

#### **Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

Independent Auditor's Report to the Members of First Nations Emergency Services Society of B.C. *(continued)*

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Vancouver, BC

July 6, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

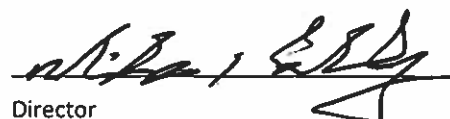
## STATEMENT OF FINANCIAL POSITION

	Note	As at March 31, 2019	As at March 31, 2018
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents		\$ 629,573	\$ 449,173
Amounts receivable	(4)	402,455	247,454
Inventory		-	1
Prepaid expenses		51,194	44,655
		<u>1,083,222</u>	<u>741,283</u>
<b>Non-current Assets</b>			
Tangible capital assets	(5)	97,422	110,774
Security deposits		4,067	4,067
		<u>101,489</u>	<u>114,841</u>
		<u>\$ 1,184,711</u>	<u>\$ 856,124</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities		\$ 170,704	\$ 144,007
Wages payable		84,820	67,868
Deposits received		72,500	72,500
Deferred revenues	(6)	509,200	225,596
		<u>837,224</u>	<u>509,971</u>
<b>Non-current Liabilities</b>			
Deferred revenue – capital		86,593	95,708
Other obligations	(7)	79,806	75,806
		<u>1,003,623</u>	<u>681,485</u>
<b>NET ASSETS</b>			
Invested in tangible capital assets	(11)	10,829	15,066
Restricted funds	(11)	8,879	8,879
Unrestricted funds		161,380	150,694
		<u>181,088</u>	<u>174,639</u>
		<u>\$ 1,184,711</u>	<u>\$ 856,124</u>

The financial statements were approved by the Board of Directors on July 6, 2019 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, 2019	Budget for the year ended March 31, 2019	Year ended March 31, 2018
<b>REVENUE</b>				
Fire Services	(1)	\$ 1,130,878	\$ 1,201,400	\$ 1,046,781
Emergency Management	(2)	1,771,376	1,590,591	2,325,231
Vancouver Administration	(3)	369,129	362,433	342,727
Board Activities and Annual General Meeting	(4)	36,341	46,236	37,585
Forest Fuel Management	(5)	878,840	720,000	723,110
		<b>4,186,564</b>	<b>3,920,660</b>	<b>4,475,434</b>
<b>EXPENSES</b>				
Fire Services	(1)	1,126,851	1,201,400	1,049,075
Emergency Management	(2)	1,756,180	1,590,591	2,260,598
Vancouver Administration	(3)	376,668	362,433	322,544
Board Activities and Annual General Meeting	(4)	36,229	46,236	43,173
Forest Fuel Management	(5)	883,554	720,000	730,664
FNESS Own Programs/Other Income	(6)	633	-	1,833
		<b>4,180,115</b>	<b>3,920,660</b>	<b>4,407,887</b>
<b>Excess of revenue over expenses from operations</b>		<b>\$ 6,449</b>	<b>\$ -</b>	<b>\$ 67,547</b>

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

**STATEMENT OF CHANGES IN NET ASSETS**

	Current		Additions to		Capital		Capital		Additions to		Total	Balance		Balance
	Surplus (Deficit)	Transfers In (Out)	Capital Assets	Disposals	Amortization Expense	Revenue	Deferred Amortization	Capital	Year	Transfers In (Out)		Surplus (Deficit)	Beginning of Year	
Investment in capital assets	\$ -	-	14,861	(993)	(27,221)	23,977	(14,861)	\$ (4,237)	15,066	-	-	15,066	-	\$ 10,829
Externally restricted-AANDC capital	-	-	-	-	-	-	-	-	8,879	-	-	8,879	-	8,879
<b>UNRESTRICTED</b>														
Fire Services	4,027	-	-	-	3,879	(2,907)	-	4,999	(23,985)	-	-	(18,986)	-	(18,986)
Emergency Management	15,196	-	(2,462)	993	1,480	(1,279)	2,462	16,390	112,733	-	-	129,123	-	129,123
Vancouver Administration	(7,539)	-	(2,395)	-	14,244	(12,173)	2,395	(5,468)	58,896	-	-	53,428	-	53,428
Board Activity and Annual General Meeting	112	-	-	-	-	-	-	112	(5,590)	-	-	(5,478)	-	(5,478)
Forest Fuel Management	(4,714)	-	(10,004)	-	7,618	(7,618)	10,004	(4,714)	10,426	-	-	5,712	-	5,712
FNESS Own Programs/Other Income	(633)	-	-	-	-	-	-	(633)	(1,786)	-	-	(2,419)	-	(2,419)
<b>TOTAL UNRESTRICTED</b>	6,449	-	(14,861)	993	27,221	(23,977)	14,861	10,686	150,694	-	-	161,380	-	161,380
<b>TOTAL NET ASSETS</b>	\$ 6,449	-	-	-	-	-	-\$	6,449	174,639	-	-	181,088	-	181,088

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

## STATEMENT OF CASH FLOWS

	Note	Year Ended March 31, 2019	Year Ended March 31, 2018
<b>Cash Provided by Operating Activities</b>			
Excess of receipts over expenditures		\$ 6,449	\$ 67,547
Amortization		27,221	30,700
Gain on disposition of tangible capital assets		(5,833)	(11,853)
		<u>27,837</u>	<u>86,394</u>
<b>Changes in non-cash working capital</b>			
Accounts payable and wages payable		47,649	(1,505,585)
Accounts receivable and due from government agencies		(155,001)	(72,258)
Prepaid expenses		(6,539)	(8,262)
Inventory		1	-
Deferred revenue		283,604	171,162
Deferred revenue – capital		(9,115)	(16,671)
		<u>160,599</u>	<u>(1,431,614)</u>
<b>Cash Provided by (Used in) Investing Activities</b>			
Acquisition of tangible capital assets		(14,861)	(12,044)
Disposition of tangible capital assets		6,825	12,914
		<u>(8,036)</u>	<u>870</u>
<b>Net Increase (Decrease) in Cash</b>			
		180,400	(1,344,350)
Cash position – beginning of year		449,173	1,793,523
<b>Cash Position – End of Year</b>		<u>\$ 629,573</u>	<u>\$ 449,173</u>



# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

## 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 Societies 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

#### 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 revenue in the period in which the related expenses are incurred. All other contributions are reported as revenue of the current period.

## FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

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.

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

## 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) Amounts Receivable

	As at March 31, 2019	As at March 31, 2018
Emergency Management B.C.	\$ 10,587	\$ 83,966
Union of B.C. Municipalities	130,782	80,765
First Nations Health Authority	29,890	26,648
Ministry of Forest, Land, Natural Resource Operation	121,903	-
Other receivables	84,523	35,744
Goods and Services Tax receivable	24,770	20,331
	<u>\$ 402,455</u>	<u>\$ 247,454</u>

## FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

### 5) Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value as at March 31, 2019	Net Book Value as at March 31, 2018
Computers and software	\$ 313,451	\$ 284,050	\$ 29,401	\$ 23,955
Office furniture	164,573	150,287	14,286	17,857
Leasehold improvements	349,055	303,756	45,299	56,624
Field equipment	58,126	52,402	5,724	7,155
Telephone	39,023	37,684	1,339	1,912
Vehicles	18,464	17,172	1,292	3,170
Shop equipment	670	589	81	101
	<b>\$ 943,362</b>	<b>\$ 845,940</b>	<b>\$ 97,422</b>	<b>\$ 110,774</b>

### 6) Deferred Revenues

The Society receives significant funding from Indigenous Services Canada and the British Columbia Minister of Forests, Lands, Natural Resource Operations and Rural Development 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 2020 fiscal year or will be reduced from the 2020 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Ending Balance
Emergency Management	\$ 11,537	\$ 1,335,310	\$ 1,315,000	\$ -	\$ 31,847
Wildfire services	36,103	-	-	-	36,103
Fire services	110,734	1,201,400	1,111,236	3,265	399,893
Forest Fuel Management	45,448	414,270	262,193	-	1,795
Vancouver Administration	1,774	408,696	373,823	-	36,647
<b>Deferred Revenues, end of year</b>	<b>\$ 205,596</b>	<b>\$ 3,359,676</b>	<b>\$ 3,062,252</b>	<b>\$ 3,265</b>	<b>\$ 506,285</b>

The Society received \$2,915 from Esquimalt Nation. This amount is currently recognized as deferred revenue as it relates to a presentation by FNESS for an emergency plan update, which is to be held in April 2019.

### 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.

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

## 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:

2020	\$ 6,756
2021	4,932
2022	3,108
2023	3,108
2024	777

## 9) Economic Dependence

The Society is economically dependent upon continued funding from Indigenous Services Canada, and Union of B.C. Municipalities, who provided over 88% (2018 – 85%) of funding received in the current year.

## 10) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits, of \$398,816 to the four 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, 2019	As at March 31, 2018
Fire Services	\$ 138,795	\$ 139,513
Emergency Management	21,828	48,035
Forest Fuel Management	70,628	69,195
	<u>\$ 231,251</u>	<u>\$ 256,743</u>

## 13) Comparative Figures

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

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

**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, 2019**

	Total ISC Sch 1	FNESS Management Sch 2	ISC FSA- Grants 2017/2018	Total Fire Services
<b>Revenue:</b>				
ISC Funding	1,201,400	0	0	1,201,400
Interest/Other Revenue	20,000	0	0	20,000
Donations- No Tax Receipts	0	0	0	0
<b>Gross Revenue</b>	<b>1,221,400</b>	<b>0</b>	<b>0</b>	<b>1,221,400</b>
Deferred Revenue-Capital - In(Out)	0	2,907	0	2,907
Deferred Revenue-Previous Year-In	86,565	0	0	86,565
Deferred Revenue-Current Year End-(out)	(179,994)	0	0	(179,994)
<b>Total Revenue</b>	<b>1,127,971</b>	<b>2,907</b>	<b>0</b>	<b>1,130,878</b>
<b>Expenditures:</b>				
Total Salaries	292,071	0	0	292,071
Total Benefits	67,036	0	0	67,036
<b>Total Salaries and Benefits</b>	<b>359,107</b>	<b>0</b>	<b>0</b>	<b>359,108</b>
Contracted Services	327,765	0		327,765
Equipment/Room Rental	633	0		633
On Reserve FSA Grants	0	0	(5,000)	(5,000)
Reimbursements to Bands	1,648	0	0	1,648
Supplies & Materials	98,489	0	0	98,489
Total Travel Expenses	137,414	0	0	137,414
Total Vehicle Expenses	64,120	0	0	64,120
FS Overhead Costs	138,795	0	0	138,795
<b>Total Funded Expenditures</b>	<b>1,127,971</b>	<b>0</b>	<b>(5,000)</b>	<b>1,122,971</b>
Capital Equipment Purchased	0	0	0	0
Capital Amortization Expense	0	3,879	0	3,879
Loss (Gain) on sale of assets	0	0	0	0
<b>Total Program Expenditures</b>	<b>1,127,971</b>	<b>3,879</b>	<b>(5,000)</b>	<b>1,126,850</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>(972)</b>	<b>5,000</b>	<b>4,028</b>

Description	INAC Fuel	FNHA	Esquimalt FN	Esquimalt FN	Nanaimo OH&S	EMBC	EMBC	OFC Fort St James	Late Babine	Lower Similkameen	Nakazdi Whoutan	Indigenous Knowledge and EM Gathering	FNESS Emerg Ngmt	Total
<b>REVENUE:</b>														
Emergency Management BC	0	0	0	0	0	84,273	191,318	0	0	0	0	0	0	275,591
Emergency Services-Other	1,314,999	0	0	0	0	0	0	0	0	0	0	0	0	1,314,999
First Nations Health Authority-FNHA	0	117,909	0	0	0	0	0	0	0	0	0	0	3,351	121,260
Interest/Other Revenue	0	0	7,845	0	5,104	0	0	11,556	13,734	3,381	19,089	0	0	60,709
<b>Gross Revenues</b>	<b>1,314,999</b>	<b>117,909</b>	<b>7,845</b>	<b>0</b>	<b>5,104</b>	<b>84,273</b>	<b>191,318</b>	<b>11,556</b>	<b>13,734</b>	<b>3,381</b>	<b>19,089</b>	<b>0</b>	<b>3,351</b>	<b>1,772,559</b>
Def. Revenue-Capital - In (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,183)
Def. Revenue-Current Year End - (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,314,999</b>	<b>117,909</b>	<b>7,845</b>	<b>0</b>	<b>5,104</b>	<b>84,273</b>	<b>191,318</b>	<b>11,556</b>	<b>13,734</b>	<b>3,381</b>	<b>19,089</b>	<b>0</b>	<b>2,169</b>	<b>1,771,376</b>
<b>EXPENDITURES:</b>														
Total Salaries and Wages	0	58,952	1,926	121	909	35,009	88,846	5,193	4,388	1,930	7,132	2,364	10,704	217,474
Total Employee Benefits	0	7,817	251	20	175	6,186	16,485	1,068	562	261	1,021	317	1,465	35,627
Total Wages and Benefits	0	66,769	2,177	141	1,084	41,195	105,330	6,261	4,950	2,190	8,153	2,680	12,169	253,101
Contractor/ Consultants	0	0	0	0	0	7,457	17,329	0	0	0	0	0	612	25,398
Contractor-Other	191,062	0	0	0	0	0	0	0	0	0	0	0	0	191,062
On-Reserve Fuel Reduction Grants	1,123,937	0	0	0	0	0	0	0	0	0	0	0	0	1,123,937
Communications/Cellular	0	0	0	0	0	1,307	3,344	0	0	0	0	71	688	5,409
Utilities	0	0	0	0	0	0	835	0	0	0	0	0	0	835
Personal Protective Eq/Uniform	0	0	0	0	0	0	220	0	0	0	0	0	0	220
Supplies & Materials	0	0	0	0	0	5,135	3,122	44	0	0	0	359	1,980	10,639
Rent and Property Taxes	0	0	0	0	0	1,538	11,367	0	0	0	0	0	0	12,905
Building Maintenance	0	0	0	0	0	0	2,127	0	0	0	0	0	0	2,127
Training & Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Travel Expenses	0	24,102	1,399	0	721	13,870	24,134	673	5,567	0	5,769	1,157	3,761	81,154
Total Vehicle Expenses	0	2,484	0	0	939	9,309	19,737	290	88	0	124	0	3,599	36,570
Courier & Postage	0	0	0	0	0	119	367	0	0	0	0	0	44	530
Printing & Stationery	0	0	0	0	0	237	1,153	0	0	0	65	11	11	1,466
Public Awareness / Education	0	0	0	0	0	0	103	0	0	0	0	0	2,914	3,017
Purchase of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2,462	2,462
Telephone/Internet/Cable	0	0	0	0	0	20	2,151	0	0	0	0	0	237	2,408
Vancouver Admin. Charge	0	12,191	595	0	510	4,118	0	1,199	1,054	441	1,721	0	0	21,828
Administration (Recoveries)	0	0	0	0	0	0	0	0	0	0	0	0	(13,063)	(13,063)
<b>Total Funded Expenditures</b>	<b>1,314,999</b>	<b>105,547</b>	<b>4,172</b>	<b>141</b>	<b>3,254</b>	<b>84,304</b>	<b>191,318</b>	<b>8,466</b>	<b>11,658</b>	<b>2,631</b>	<b>15,768</b>	<b>4,331</b>	<b>16,282</b>	<b>1,762,872</b>
Capital Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	1,480	1,480
Loss (Gain) on Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	(5,893)	(5,893)
Capitalized Equipment Purchases	0	0	0	0	0	0	0	0	0	0	0	0	(2,462)	(2,462)
<b>Total Program Expenditures</b>	<b>1,314,999</b>	<b>105,547</b>	<b>4,172</b>	<b>141</b>	<b>3,254</b>	<b>84,304</b>	<b>191,318</b>	<b>8,466</b>	<b>11,658</b>	<b>2,631</b>	<b>15,768</b>	<b>4,331</b>	<b>9,467</b>	<b>1,756,057</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>12,362</b>	<b>3,673</b>	<b>(141)</b>	<b>1,850</b>	<b>(31)</b>	<b>0</b>	<b>3,090</b>	<b>2,075</b>	<b>749</b>	<b>3,320</b>	<b>(4,331)</b>	<b>(7,298)</b>	<b>15,320</b>



Description	Seda Creek	Ukwachko	Ukwachko Follow Up	Nesahitch	Oyameet	Naunggi-Alart Bay	Bennaparte	Northern Wilderness 2018	Est'abment Adult	Terrace Partnership Tables	Emergency Follow Up	Bennaparte	Ukwachko Follow Up	Redstone-Tu Doi Doi	T'wamhops	Adam Lake	Total
<b>REVENUE:</b>																	
First Nations Health Authority FNHA	4,334	5,460	12,114	3,999	6,938	10,936	3,997	27,908	4,601	7,763	1,392	4,636	2,345	14,587.41	1,889	5,009	117,909
<b>Total Revenues</b>	<b>4,334</b>	<b>5,460</b>	<b>12,114</b>	<b>3,999</b>	<b>6,938</b>	<b>10,936</b>	<b>3,997</b>	<b>27,908</b>	<b>4,601</b>	<b>7,763</b>	<b>1,392</b>	<b>4,636</b>	<b>2,345</b>	<b>14,587.41</b>	<b>1,889</b>	<b>5,009</b>	<b>117,909</b>
<b>Expenditures:</b>																	
Total Wages	1,998	3,283	4,541	2,030	5,048	6,053	2,366	15,289	2,761	2,832	581	2,395	1,298	6,375	858	1,242	58,952
Total Benefits	188	359	470	220	637	697	230	2,519	461	384	55	269	155	891	85	189	7,817
Total Wages and Benefits	2,186	3,642	5,012	2,250	5,684	6,750	2,596	17,808	3,222	3,216	636	2,664	1,453	7,266	943	1,431	66,769
Total Travel Expenses	0	1,059	2,761	1,069	1,111	1,850	431	6,289	860	4,667	185	237	102	2,624	331	524	24,102
Total Vehicle Expenses	79	146	269	55	77	231	0	746	160	316	0	0	0	406	0	0	2,484
Total Program Expenditures	2,819	5,402	9,227	3,759	7,622	9,986	3,493	27,565	4,784	8,784	979	3,475	1,848	11,803	1,484	2,540	105,547
<b>Net Surplus (Deficit)</b>	<b>1,515</b>	<b>58</b>	<b>2,887</b>	<b>240</b>	<b>(684)</b>	<b>950</b>	<b>504</b>	<b>342</b>	<b>(159)</b>	<b>(1,021)</b>	<b>414</b>	<b>1,161</b>	<b>497</b>	<b>2,784</b>	<b>405</b>	<b>2,469</b>	<b>11,362</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES**  
**VANCOUVER ADMINISTRATION - Consolidated Statement**  
**FOR THE YEAR ENDED MARCH 31, 2019**

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	Total ISC Core- VanAdmin Sch 5	UBCM Van Admin	Own Source Van Admin	Total Van Admin
<b>Revenue:</b>				
ISC Funding/Contribution	362,433	0	0	362,433
Membership (Individuals)	1,974	0	0	1,974
Interest/Other Revenue	19,830	0	66	19,896
<b>Gross Revenues</b>	<b>384,237</b>	<b>0</b>	<b>66</b>	<b>384,303</b>
Def. Revenue-Capital - In (Out)	9,777	0	0	9,777
Def. Revenue-Previous Year End - In	1,774	0	0	1,774
Def. Revenue-Current Year End - (Out)	(26,725)	0	0	(26,725)
<b>Total Revenues</b>	<b>369,063</b>	<b>0</b>	<b>66</b>	<b>369,129</b>
<b>Expenditures:</b>				
Total Salaries and Wages	179,872	31,882	0	211,754
Total Benefits	43,533	10,063	0	53,596
<b>Total Salaries and Benefits</b>	<b>223,405</b>	<b>41,945</b>	<b>0</b>	<b>265,350</b>
Communications/Cellular	3,016	0	0	3,016
Personal Protective Eqt/Uniforms	123	0	0	123
Training & Development	6,743	0	0	6,743
Accounting/Audit Fees	2,664	0	0	2,664
Bank Service Charges	1,976	315	248	2,539
Building Maintenance	17,298	1,005	0	18,303
Computer Supplies & Mainten	7,879	1,500	0	9,379
Contractors/Consultants	28,346	0	0	28,346
Courier and Postage	2,670	500	0	3,170
Insurance	3,594	0	0	3,594
Legal & Professional	730	250	0	980
Membership and Dues	1,711	250	0	1,961
Office Expenses	6,054	3,651	0	9,705
Printing and Stationery	8,939	0	0	8,939
Public Awareness Education	3,078	0	0	3,078
Purchases- Computers	2,395	0	0	2,395
Reserve for Severance Pay	0	0	2,000	2,000
Rent & Property Tax	2,740	3,360	0	6,100
Telephone/Internet/Cable	8,765	2,175	0	10,940
Total Travel Expenses	33,696	600	662	34,958
Utilities (Heat, Light, Power)	7,562	1,125	0	8,687
Vehicles- Gas	2,858	0	0	2,858
Vehicles- Lease/Rental	912	0	0	912
Administration Charges (Recoveries)	(19,941)	(47,311)	(4,549)	(71,801)
<b>Total Funded Expenditures</b>	<b>357,214</b>	<b>9,365</b>	<b>(1,639)</b>	<b>364,939</b>
Capital Amortization Expense	14,244	0	0	14,244
Capital Equipment Purchased	(2,395)	0	0	(2,395)
<b>Total Program Expenditures</b>	<b>369,063</b>	<b>9,365</b>	<b>(1,639)</b>	<b>376,788</b>
<b>Net Surplus (Deficit)</b>	<b>(0)</b>	<b>(9,365)</b>	<b>1,705</b>	<b>(7,659)</b>

**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, 2019**

	Governance Board Sch 6	Governance AGM Sch 7	Total Governance
<b>Revenue:</b>			
ISC Funding/Contribution	39,263	7,000	46,263
<b>Gross Revenues</b>	<b>39,263</b>	<b>7,000</b>	<b>46,263</b>
Def. Revenue-Previous Year End - In	0	0	0
Def. Revenue-Current Year End - (Out)	(8,636)	(1,286)	(9,922)
<b>Total Revenues</b>	<b>30,627</b>	<b>5,714</b>	<b>36,341</b>
<b>Expenditures:</b>			
Total Salaries and Wages	1,039	3,608	4,647
Total Benefits	139	489	628
<b>Total Salaries and Benefits</b>	<b>1,178</b>	<b>4,097</b>	<b>5,276</b>
Communications/Cellular	62	0	62
Courier and Postage	194	998	1,192
Personal Protective Eq/Uniforms	193	0	193
Insurance	2,672	0	2,672
Legal & Professional	0	40	40
Printing and Stationery	1,274	0	1,273
Supplies and Materials	741	0	741
Total Travel Expenses	26,728	579	27,306
Overhead Recovery	(2,415)	0	(2,415)
<b>Total Funded Expenditures</b>	<b>30,627</b>	<b>5,714</b>	<b>36,341</b>
<b>Net Surplus (Deficit)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**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, 2019**

Description	UBCM Forest Fuel	CR/ Wildfire Resiliency	FES Delivery Model	Secwepemc RFA	HIZ- FireSmart BC Rural Funded	NRCAN CERRO Bioheat Expert Panel	NRCAN-Cultural Burn Video	FFM Own Source	FN Adapt-ISC Funded	Total Forest Fuel Management
									Sch 4	
<b>Revenue:</b>										
Fuel Treatment Project - ISC	0	0	0	0	0	0	0	0	135,448	135,448
Forest Fuel Management (UBCM)-BC	545,892	0	0	0	0	0	0	0	0	545,892
Forest Fuel Management-Ministry FLNRORD	0	114,270	0	0	0	0	0	0	0	114,270
Forest Fuel Management-Other	0	0	40,196	14,192	12,162	20,860	0	0	0	87,410
<b>Gross Revenues</b>	<b>545,892</b>	<b>114,270</b>	<b>40,196</b>	<b>14,192</b>	<b>12,162</b>	<b>20,860</b>	<b>0</b>	<b>0</b>	<b>135,448</b>	<b>883,021</b>
Def. Revenue-Capital - In (Out)	(2,386)	0	0	0	0	0	0	0	0	-2,386
Def. Revenue-Current Year End - (Out)	0	0	0	0	0	0	0	0	(1,795)	-1,795
<b>Total Revenues</b>	<b>543,506</b>	<b>114,270</b>	<b>40,196</b>	<b>14,192</b>	<b>12,162</b>	<b>20,860</b>	<b>0</b>	<b>0</b>	<b>133,653</b>	<b>878,839</b>
<b>Expenditures:</b>										
<b>Direct Expenditures:</b>										
Program Coordinator Wages	0	0	0	0	0	0	0	0	0	0
Fuel Specialist Wages-Full Time	122,988	47,446	5,969	0	2,332	2,018	2,623	28	28,410	211,815
Fuel Specialist Wages-Casual	2,384	274	0	10,579	0	0	0	0	0	13,237
Overtime	3,388	3,307	0	0	0	1,069	881	0	450	9,094
	0	0	0	0	0	0	0	0	0	0
<b>Direct Salaries and Wages</b>	<b>128,760</b>	<b>51,027</b>	<b>5,969</b>	<b>10,579</b>	<b>2,332</b>	<b>3,087</b>	<b>3,503</b>	<b>28</b>	<b>28,859</b>	<b>234,146</b>
Honoraria Expense	0	0	0	0	0	0	0	0	625	625
Direct Employee Benefits	44,126	7,541	1,295	951	479	423	502	4	4,044	59,365
<b>Direct Salaries and Benefits</b>	<b>172,886</b>	<b>58,568</b>	<b>7,264</b>	<b>11,530</b>	<b>2,811</b>	<b>3,511</b>	<b>4,005</b>	<b>32</b>	<b>33,529</b>	<b>294,136</b>
Contractor/Consultants	13,134	769	12,331	0	0	0	33,074	420	76,971	136,698
Communication/Cellular	10,795	0	0	0	0	0	0	0	0	10,795
Personal Protective Eq/Uniforms	945	0	0	0	0	0	0	0	0	945
Public Awareness Education	3,509	0	0	0	0	0	0	0	219	3,728
Supplies & Materials	4,583	0	0	0	0	0	0	0	0	4,583
Training & Development	1,949	1,119	0	0	0	0	0	0	0	3,067
Reserve for Severance Pay	0	0	0	0	0	0	0	2,000	0	2,000
Membership and Due	2,453	0	0	0	0	0	0	0	0	2,453
Direct Travel Expenses	31,096	22,478	1,517	528	1,867	3,792	705	0	8,043	70,026
Direct Vehicle Expenses	45,236	5,884	89	228	785	0	0	0	1,477	53,699
<b>Total Direct</b>	<b>286,584</b>	<b>88,818</b>	<b>21,202</b>	<b>12,286</b>	<b>5,463</b>	<b>7,302</b>	<b>37,784</b>	<b>452</b>	<b>120,238</b>	<b>582,130</b>
<b>Indirect Expenditures:</b>										
Operations Manager	62,303	2,223	0	0	0	1,521	98	0	2,165	68,309
General Administration Wages	49,959	8,205	0	199	0	11	0	0	88	58,462
Overtime	969	347	0	0	0	2,652	0	0	612	4,580
<b>Indirect Salaries and Wages</b>	<b>113,231</b>	<b>10,775</b>	<b>0</b>	<b>199</b>	<b>0</b>	<b>4,184</b>	<b>98</b>	<b>0</b>	<b>2,865</b>	<b>131,351</b>
Indirect Employee Benefits	33,801	1,513	0	38	0	901	21	0	618	36,894
<b>Indirect Salaries and Benefits</b>	<b>147,032</b>	<b>12,288</b>	<b>0</b>	<b>237</b>	<b>0</b>	<b>5,085</b>	<b>118</b>	<b>0</b>	<b>3,483</b>	<b>168,245</b>
Accounting/ Audit Fees	3,595	0	0	0	0	0	0	0	0	3,595
Building Maintenance	6,545	0	0	0	0	0	0	0	0	6,545
Capital Amortization Expense	7,618	0	0	0	0	0	0	0	0	7,618
Computer Supplies & Maintenance	182	150	0	0	0	0	0	0	0	332
Courier & Postage	1,971	0	0	0	0	0	0	0	21	1,992
Insurance	5,715	0	0	0	0	0	0	0	0	5,715
Legal & Professional	830	0	0	0	0	0	0	0	0	830
Office Equipment Maintenance	2,115	0	0	0	0	0	0	0	0	2,115
Office/ Misc. Expenses	4,549	946	0	0	0	0	0	0	59	5,554
Printing & Stationary	6,712	1,311	0	45	0	0	0	0	852	8,920
Purchases-Computers	10,004	0	0	0	0	0	0	0	0	10,004
Rent & Property Taxes	22,461	0	0	0	0	0	0	0	0	22,461
Staff Hiring/Recruitment	128	256	0	0	0	0	0	0	0	384
Telephone/Internet/Cable	8,036	0	0	0	0	0	0	0	0	8,036
Utilities	3,008	0	0	0	0	0	0	0	0	3,008
Vancouver Admin. Charge	49,726	10,500	0	1,401	0	0	0	0	9,000	70,628
Administration (Recoveries)	(13,303)	0	3,466	0	1,106	0	0	(5,932)	0	-14,662
<b>Total Indirect</b>	<b>266,926</b>	<b>25,452</b>	<b>3,467</b>	<b>1,683</b>	<b>1,106</b>	<b>5,085</b>	<b>118</b>	<b>(5,932)</b>	<b>13,415</b>	<b>311,321</b>
<b>Total Funded Expenditures</b>	<b>553,511</b>	<b>114,270</b>	<b>24,668</b>	<b>13,970</b>	<b>6,569</b>	<b>12,388</b>	<b>37,902</b>	<b>(5,479)</b>	<b>133,653</b>	<b>893,451</b>
Loss (Gain) on sale of Assets	0	0	0	0	0	0	0	0	0	0
Capital Amortization Expense	0	0	0	0	0	0	0	0	0	0
Capitalized Equipment Purchases	(10,004)	0	0	0	0	0	0	0	0	-10,004
<b>Total Program Expenditures</b>	<b>543,506</b>	<b>114,270</b>	<b>24,668</b>	<b>13,970</b>	<b>6,569</b>	<b>12,388</b>	<b>37,902</b>	<b>(5,479)</b>	<b>133,653</b>	<b>883,446</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>(0)</b>	<b>15,527</b>	<b>223</b>	<b>5,593</b>	<b>8,472</b>	<b>(37,902)</b>	<b>5,479</b>	<b>(0)</b>	<b>-4,607</b>

**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
 FNESS OWN PROGRAMS/MISCELLANEOUS INCOMES  
 FOR THE YEAR ENDED MARCH 31, 2019**

	FNESS OWN PROGRAM
<b><u>Revenue:</u></b>	
FNESS Product Sales	0
Interest/Other Revenues	0
<b>Total Revenues</b>	<u>0</u>
<b><u>Expenditures:</u></b>	
Promotional/Goodwill	633
<b>Total Program Expenditures</b>	<u>633</u>
<b>Net Surplus (Deficit)</b>	<u>(633)</u>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
SUMMARY PROGRAM STATEMENT  
APRIL 1, 2018 to MARCH 31, 2019**

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	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
<b>Revenues:</b>							
ISC Funding	1,201,400	1,314,999	362,433	46,263	90,000	0	3,015,095
FN Health/Health Canada	0	121,260	0	0	0	0	121,260
Emergency Management BC	0	275,591	0	0	0	0	275,591
Minsitry of FLNRORD	0	0	0	0	114,270	0	114,270
Provincial/Federal/Other Agencies	0	0	0	0	633,302	0	633,302
	1,201,400	1,711,850	362,433	46,263	837,573	0	4,159,518
Interest/Memberships/Other Revenue	20,000	60,709	21,870	0	0	0	102,579
Gross Revenues	1,221,400	1,772,559	384,303	46,263	837,573	0	4,262,097
Deferred Revenue-Capital - In (Out)	2,907	(1,183)	9,777	0	(2,386)	0	9,115
Deferred Revenue-Previous Year End - In	86,565	0	1,774	0	45,448	0	133,787
Deferred Revenue-Current Year End - (Out)	(179,994)	0	(26,725)	(9,922)	(1,795)	0	(218,436)
<b>Total Revenues/Contribution</b>	<b>1,130,878</b>	<b>1,771,376</b>	<b>369,129</b>	<b>36,341</b>	<b>878,840</b>	<b>0</b>	<b>4,186,563</b>
<b>Expenditures:</b>							
Direct Salaries and Wages	292,071	217,474	211,754	4,647	365,497	0	1,091,443
Direct Employee Benefits	67,036	35,627	53,596	628	96,259	0	253,146
Accounting/Audit	0	0	2,664	0	3,595	0	6,259
Bank Charges/Fees	0	0	2,539	0	0	0	2,539
Building Maintenance	0	2,127	18,303	0	6,545	0	26,975
Communication/Cellular	0	5,409	3,016	62	10,795	0	19,282
Contracted/Consultants	327,765	25,398	28,346	0	136,698	0	518,207
Contractor- Other	0	191,062	0	0	0	0	191,062
Computer Supplies/Maintenance/Upgrade	0	0	9,379	0	332	0	9,711
Courier/Postage	0	530	3,170	1,192	1,992	0	6,884
Equipment/Rentals/small tools	633	0	0	0	0	0	633
Honorariums	0	0	0	0	625	0	625
Insurance	0	0	3,594	2,672	5,715	0	11,981
Legal and Professional	0	0	980	40	830	0	1,850
Membership and Dues	0	0	1,961	0	2,453	0	4,414
Office Equipment Maintenance	0	0	0	0	2,115	0	2,115
Office Expenses	0	0	9,705	0	5,554	0	15,259
On-Reserve Fuel Reduction Grants	0	1,123,937	0	0	0	0	1,123,937
On-Reserve FSA Grants	(5,000)	0	0	0	0	0	(5,000)
Personal Protective Eq/Uniforms	0	220	123	193	945	0	1,481
Printing and Stationary	0	1,466	8,939	1,273	8,920	0	20,598
Promotional/Goodwill	0	0	0	0	0	633	633
Public Awareness	0	3,017	3,078	0	3,728	0	9,823
Reimbursement to Bands	1,648	0	0	0	0	0	1,648
Rent and Property Taxes	0	12,905	6,100	0	22,461	0	41,466
Reserve for Severance Pay	0	0	2,000	0	2,000	0	4,000
Staff Hiring/Recruitment	0	0	0	0	384	0	384
Supplies and Materials	98,489	10,639	0	741	4,583	0	114,452
Telephone/Internet/Cable	0	2,408	10,940	0	8,036	0	21,384
Training and Development	0	868	6,743	0	3,067	0	10,678
Travel Expenses	137,414	81,154	34,958	27,306	70,026	0	350,858
Utilities	0	835	8,687	0	3,008	0	12,530
Vehicle Expenses	64,120	36,370	3,770	0	53,699	0	158,159
Purchases- Computers	0	2,462	2,395	0	10,004	0	14,861
Overhead Allocation	138,795	0	0	0	0	0	138,795
Administration Charges	0	21,828	0	0	70,628	0	92,456
Administration (Recoveries)	0	(13,063)	(71,801)	(2,415)	(14,662)	0	(101,941)
<b>Total Funded Expenditures</b>	<b>1,122,971</b>	<b>1,762,872</b>	<b>364,939</b>	<b>36,341</b>	<b>885,832</b>	<b>633</b>	<b>4,173,587</b>
Capitalized Equipment Purchased	0	(2,462)	(2,195)	0	(10,004)	0	(14,861)
Capital Amortization Expense	3,879	1,480	14,244	0	7,618	0	27,221
Loss (Gain) on sale of Assets	0	(5,833)	0	0	0	0	(5,833)
<b>Total Program Expenditures</b>	<b>1,126,850</b>	<b>1,756,056</b>	<b>376,788</b>	<b>36,341</b>	<b>883,446</b>	<b>633</b>	<b>4,180,114</b>
<b>Net Surplus (Deficit)</b>	<b>4,028</b>	<b>15,320</b>	<b>(7,659)</b>	<b>0</b>	<b>(4,607)</b>	<b>(633)</b>	<b>6,449</b>

**First Nations' Emergency Services Society of BC  
Statement of Operations - ISC Funding Summary  
Revenues and Expenditures  
For the Year Ended March 31, 2019**

	Reference	Actual March 31/19	Budget March 31/19	Actual March 31/18
<b>Revenues/Contributions:</b>				
Fire Services Programs	Page 20	1,221,400	1,201,400	1,148,291
Fire Services Management	Page 21	0	0	0
Emergency Management - On Reserve Fuel Treatment	Page 22	1,315,000	1,315,000	1,647,400
Emergency Management - Wildfire Fighter Training		0	0	133,773
First Nations Adapt- Climate Change and Capacity	Page 23	90,000	90,000	90,000
Core Funding - Vancouver Administration	Page 24	384,237	362,433	330,829
Core Funding - Governance (Board Expenditures)	Page 25	39,263	39,263	32,085
Core Funding - Governance (Annual General Meeting)	Page 26	7,000	7,000	5,500
<b>Gross Revenues Before Deferred Items</b>		<b>3,056,900</b>	<b>3,015,096</b>	<b>3,387,878</b>
Deferred Revenue-Capital - In - (Out).....		12,684	0	12,749
Deferred Revenue Previous Year End - In (Out).....		133,787	0	0
Deferred Revenue-Current Year End - (Out).....		(218,436)	0	(202,331)
<b>Net Revenues/Contribution</b>		<b>2,984,935</b>	<b>3,015,096</b>	<b>3,198,296</b>
<b>Program Expenditures:</b>				
Fire Services Programs	Sch 1	1,127,972	1,201,400	1,040,822
Fire Services Management	Sch 2	0	0	4,657
Emergency Management - On Reserve Fuel Treatment	Sch 3	1,314,999	1,315,000	1,635,862
Emergency Management - Wildfire Fighter Training		0	0	97,670
First Nations Adapt- Climate Change and Capacity	Sch 4	133,653	90,000	44,552
Core Funding - Vancouver Administration	Sch 5	357,214	362,433	320,794
Core Funding - Governance (Board Expenditures)	Sch 6	30,627	39,263	35,576
Core Funding - Governance (Annual General Meeting)	Sch 7	5,714	7,000	7,597
<b>Total Program Expenditures</b>		<b>2,970,179</b>	<b>3,015,096</b>	<b>3,187,530</b>
Capital Amortization Expense		18,123	0	22,300
Loss (Gain) on sale of Assets		0	0	(2,000)
Capitalized Equipment Purchased		(2,395)	0	(5,851)
<b>Net Surplus (Deficit) from Operations</b>		<b>(972)</b>	<b>0</b>	<b>(3,682)</b>

Project Description	Smoke Alarm	Home Insp/PPS	Ris Smart	ISLS (via School)	ISF Posters	ISLS Education	FD Deer Trade	F Flighter Tr.	Incident Report	Comm. Incident	Hours/Overhead	PP Gen/Admin	Pen Comp	Net Comp	YET	Joint PP Agmt	Engage ADP	Com. (Fire/Pre)	Insurance/Deduct	Partnership Values	Engagement	Totals	
2018/19 Budget Figures	150,000	60,400	73,500	40,000	5,000	40,000	25,000	100,000	15,000	14,750	1,000	150,000	76,000	4,000	70,000	10,000	10,000	120,000	20,000	76,000	140,750	1,201,400	
2017/2018 Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,565	86,565	
<b>Total Budget</b>	<b>150,000</b>	<b>60,400</b>	<b>73,500</b>	<b>40,000</b>	<b>5,000</b>	<b>40,000</b>	<b>25,000</b>	<b>100,000</b>	<b>15,000</b>	<b>14,750</b>	<b>1,000</b>	<b>150,000</b>	<b>76,000</b>	<b>4,000</b>	<b>70,000</b>	<b>10,000</b>	<b>10,000</b>	<b>120,000</b>	<b>20,000</b>	<b>76,000</b>	<b>140,750</b>	<b>1,287,965</b>	
<b>Revenue:</b>																							
ISC Funding/Contribution	150,000	60,400	73,500	40,000	5,000	40,000	25,000	100,000	15,000	14,750	1,000	150,000	76,000	4,000	70,000	10,000	10,000	120,000	20,000	76,000	140,750	1,201,400	
Del. Revenue- Previous Year End-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,565	86,565	
Donations- No Tax Receipt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest/Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000	
<b>Total Revenue</b>	<b>150,000</b>	<b>60,400</b>	<b>73,500</b>	<b>40,000</b>	<b>5,000</b>	<b>40,000</b>	<b>25,000</b>	<b>100,000</b>	<b>15,000</b>	<b>14,750</b>	<b>1,000</b>	<b>150,000</b>	<b>76,000</b>	<b>4,000</b>	<b>70,000</b>	<b>10,000</b>	<b>10,000</b>	<b>120,000</b>	<b>20,000</b>	<b>76,000</b>	<b>227,315</b>	<b>1,307,965</b>	
Deferred Revenue- Current Year End - In (Out)	(179,994)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(179,994)	
<b>Total Revenue</b>	<b>(29,994)</b>	<b>60,400</b>	<b>73,500</b>	<b>40,000</b>	<b>5,000</b>	<b>40,000</b>	<b>25,000</b>	<b>100,000</b>	<b>15,000</b>	<b>14,750</b>	<b>1,000</b>	<b>150,000</b>	<b>76,000</b>	<b>4,000</b>	<b>70,000</b>	<b>10,000</b>	<b>10,000</b>	<b>120,000</b>	<b>20,000</b>	<b>76,000</b>	<b>227,315</b>	<b>1,127,971</b>	
<b>Direct Expenditures:</b>																							
Total Salaries	26,377	22,405	0	19,647	1,807	20,317	3,759	21,728	46	6,185	1,245	32,562	21,685	5,867	31,725	5,141	536	4,895	259	51,273	15,100	292,071	
Total Benefits	5,505	4,672	0	4,274	422	4,215	825	5,652	11	1,502	258	10,010	5,084	1,337	6,642	1,295	134	1,026	62	10,811	3,298	67,036	
Total Salaries and Benefits	31,882	27,077	0	23,921	2,230	24,542	4,584	27,380	57	7,687	1,503	42,572	26,769	7,204	38,367	6,436	669	5,922	322	62,084	18,398	359,107	
Contracted Services	0	394	73,500	0	0	0	24,144	23,758	0	6,800	0	1,056	7,376	1,640	607	3,306	0	0	0	0	178,785	327,765	
Equipment/Room Rental	0	0	0	0	0	0	0	0	0	0	0	0	633	0	0	0	0	0	0	0	0	633	
Reimbursements to Bands/FINES	0	0	0	0	0	0	0	0	0	0	0	0	1,648	0	0	0	0	0	0	0	0	1,648	
Supplies & Materials	83,804	228	0	100	1,047	703	0	230	0	409	0	6,205	0	0	4,989	0	0	0	0	0	464	309	98,489
Total Travel Expenses	0	11,236	0	8,324	68	9,942	2,279	14,203	0	865	13,811	24,326	1,487	17,967	6	(907)	2,380	0	0	22,379	9,948	137,414	
Total Vehicle Expenses	0	4,350	0	3,798	118	4,507	488	3,375	0	85	173	10,896	3,955	905	3,919	671	37	645	34	24,005	2,210	64,120	
FS Overhead Costs	30,218	5,025	0	4,281	763	4,608	3,598	8,845	7	5,032	295	20,614	12,510	0	8,664	1,209	(23)	1,059	41	7,726	24,543	138,795	
<b>Total Funded Expenditures</b>	<b>145,903</b>	<b>48,311</b>	<b>73,500</b>	<b>40,819</b>	<b>4,227</b>	<b>44,302</b>	<b>34,393</b>	<b>83,742</b>	<b>64</b>	<b>20,013</b>	<b>2,837</b>	<b>88,949</b>	<b>83,222</b>	<b>11,236</b>	<b>74,512</b>	<b>11,628</b>	<b>(224)</b>	<b>9,985</b>	<b>397</b>	<b>116,658</b>	<b>233,297</b>	<b>1,127,972</b>	
Capital Amortization Expense	0	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	0	
<b>Net Surplus (Deficit)</b>	<b>(175,897)</b>	<b>12,089</b>	<b>0</b>	<b>(819)</b>	<b>773</b>	<b>(4,302)</b>	<b>(9,393)</b>	<b>16,258</b>	<b>14,936</b>	<b>(5,263)</b>	<b>(3,837)</b>	<b>61,051</b>	<b>12,778</b>	<b>(7,286)</b>	<b>(4,512)</b>	<b>(1,628)</b>	<b>10,224</b>	<b>110,015</b>	<b>19,603</b>	<b>(40,658)</b>	<b>(5,982)</b>	<b>(0)</b>	



**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES  
 Fire Services Management - ISC Funded Program  
 FOR THE YEAR ENDED MARCH 31, 2019**

Fire Services Management-ISC	0
Interest- Other Revenue	0
<b>Gross Revenues</b>	<b>0</b>
Def. Revenue-Capital - In (Out)	2,907
<b>Total Revenues</b>	<b>2,907</b>
Total Employee Benefits	0
Total Salaries and Benefits	0
Commuincation/Cellular	8,935
Contracted Services	41,671
Personal Protective Eqt/Uniforms	3,111
Supplies and Materials	11,283
Training and Development	1,695
Audit Fees	6,645
Legal and Professional Fees	8,725
Courier and Postage	1,019
Insurance	10,564
Printing and Stationery	3,239
Travel- Catering/Venue Rental	20
Travel Meals and Accomodations	5,545
Travel-Mileage	485
Travel-Transportaion	2,058
Vehicle-Gas	8,948
Vehicle-Insurance	2,260
Vehicle-Lease/Rental	12,061
Vehicle-Repairs & Maintenance	9,477
Vehicle Costs Allocation	(32,747)
FS Overhead Allocation	(104,999)
Fund Transfers	
<b>Total Funded Expenditures</b>	<b>0</b>
Capital Amortization Expense	3,879
<b>Total Program Expenditures</b>	<b>3,879</b>
<b>Net Surplus (Deficit)</b>	<b>(972)</b>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
 EMERGENCY MANAGEMENT - FUEL TREATMENT PROJECT - ISC FUNDED  
 FOR THE YEAR ENDED MARCH 31, 2019

Description	ISC FTP Project Management	ISC FTP Community Grants	Total Fuel Treatment Funding	First Nation Funded Grants	Funded Grants
<b>Revenue:</b>					
Fuel Treatment Project - ISC	166,960	1,148,040	1,315,000		1,148,040
<b>Gross Revenues</b>	<b>166,960</b>	<b>1,148,040</b>	<b>1,315,000</b>		<b>1,148,040</b>
<b>Total Revenues</b>	<b>166,960</b>	<b>1,148,040</b>	<b>1,315,000</b>		<b>1,148,040</b>
<b>Expenditures:</b>					
<b>Direct Expenditures:</b>					
Fuel Specialist Wages-Full Time	28,547	0	28,547	Canim Lake Indian Band	55,458
Fuel Specialist Wages-Casual	7,744	0	7,744	Akiso'nuk Band	85,636
Overtime	933	0	933	St. Mary's Indian Band (Aqam)	86,535
Direct Salaries and Wages	37,223	0	37,223	Neskonlith Indian Band	115,380
Direct Employee Benefits	5,647	0	5,647	Little Shuswap Lake Indian Band	115,380
Direct Salaries and Benefits	42,870	0	42,870	Fort Nelson First Nation	115,380
Contractor/Consultants	93,435	0	93,435	Kanaka Bar Indian Band	71,535
Equipment/Room Rental	4,800	0	4,800	Lower Similkameen Indian Band	78,721
On-Reserve Fuel Reduction Funding to Bands	0	1,123,937	1,123,937	Takla Lake First Nation	83,376
Public Awareness Education	111	0	111	Cayoose Creek Band	57,690
Supplies & Materials	18	0	18	Simpco First Nation	57,690
Direct Travel Expenses	12,817	0	12,817	Tobacco Plains Indian Band	57,690
Direct Vehicle Expenses	10,502	0	10,502	Bridge River Indian Band	86,535
<b>Total Direct</b>	<b>167,553</b>	<b>1,123,937</b>	<b>1,291,490</b>	Seton Lake Indian Band	7,895
				Boothroyd Indian Band	49,037
<b>Indirect Expenditures:</b>					
Operations Manager	1,701	0	1,701	<b>Total Funded Grants</b>	<b>1,123,937</b>
General Administration Wages	14,648	0	14,648		
Overtime	645	0	645		
Indirect Salaries and Wages	16,994	0	16,994		
Indirect Employee Benefits	2,413	0	2,413		
Indirect Salaries and Benefits	19,406	0	19,406		
Courier & Postage	61	0	61		
Office/ Misc. Expenses	44	0	44		
Printing & Stationary	851	0	851		
Vancouver Admin. Charge	3,147	0	3,147		
<b>Total Indirect</b>	<b>23,509</b>	<b>0</b>	<b>23,509</b>		
<b>Total Funded Expenditures</b>	<b>191,062</b>	<b>1,123,937</b>	<b>1,314,999</b>		
<b>Net Surplus (Deficit)</b>	<b>-24,102</b>	<b>24,103</b>	<b>0</b>		

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
 FIRST NATIONS ADAPT- Climate Change Project and Capacity - ISC FUNDED  
 FOR THE YEAR ENDED MARCH 31, 2019**

Description	FN Adapt Project Management	Total FN Adapt Funding
<b>Revenue:</b>		
FN Adapt Program - ISC	90,000	90,000
<b>Gross Revenues</b>	<b>90,000</b>	<b>90,000</b>
Def. Revenue- Previous Year End - In	45,448	45,448
Def. Revenue-Current Year End - (Out)	-1,795	-1,795
<b>Total Revenues</b>	<b>133,653</b>	<b>133,653</b>
<b>Expenditures:</b>		
<b>Direct Expenditures:</b>		
Fuel Specialist Wages-Full Time	28,410	28,410
Overtime	450	450
Direct Salaries and Wages	28,859	28,859
Honoraria Expense	625	625
Direct Employee Benefits	4,044	4,044
Direct Salaries and Benefits	33,529	33,529
Contractor/Consultants	76,971	76,971
Public Awareness Education	219	219
Direct Travel Expenses	8,043	8,043
Direct Vehicle Expenses	1,477	1,477
<b>Total Direct</b>	<b>120,238</b>	<b>120,238</b>
<b>Indirect Expenditures:</b>		
Operations Manager	2,165	2,165
General Administraion Wages	88	88
Overtime	612	612
Indirect Salaries and Wages	2,865	2,865
Indirect Employee Benefits	618	618
Indirect Salaries and Benefits	3,483	3,483
Courier & Postage	21	21
Office/ Misc. Expenses	59	59
Printing & Stationary	852	852
Vancouver Admin. Charge	9,000	9,000
<b>Total Indirect</b>	<b>13,415</b>	<b>13,415</b>
<b>Total Funded Expenditures</b>	<b>133,653</b>	<b>133,653</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>

**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES**  
**CORE FUNDING - Vancouver Administration - ISC FUNDED**  
**FOR THE YEAR ENDED MARCH 31, 2019**

2018/2019 Budget	VandAdmin Fire Project	Total VanAdmin
	\$	\$
<b>Revenue:</b>		
ISC Funding/Contribution	362,433	362,433
Membership (Individuals)	1,974	1,974
Interest/Other Revenue	19,830	19,830
<b>Gross Revenues</b>	<b>384,237</b>	<b>384,237</b>
Def. Revenue-Capital - In (Out)	9,777	9,777
Def. Revenue-Previous Year End - In	1,774	1,774
Def. Revenue-Current Year End - (Out)	(26,725)	(26,725)
<b>Total Revenues</b>	<b>369,063</b>	<b>369,063</b>
<b>Expenditures:</b>		
Executive Director wages	81,777	81,777
General Administration Wages	17,068	17,068
Finance/Accounting Wages	62,283	62,283
Finance/Accounting-Casual	16,658	16,658
Overtime	2,086	2,086
Total Salaries and Wages	179,872	179,872
Total Benefits	43,534	43,534
Total Salaries and Benefits	223,406	223,406
Contractors/Consultants	28,346	28,346
Communications/Cellular	3,016	3,016
Personal Protective Eq/Uniforms	123	123
Training & Development	6,743	6,743
Accounting/Audit Fees	2,664	2,664
Bank Service Charges	1,976	1,976
Building Maintenance	17,298	17,298
Computer Supplies & Mainten	7,879	7,879
Courier and Postage	2,670	2,670
Insurance	3,594	3,594
Legal & Professional	730	730
Membership and Dues	1,711	1,711
Office Expenses	6,054	6,054
Printing and Stationery	8,939	8,939
Public Awareness Education	3,078	3,078
Purchases- Computers	2,395	2,395
Rent & Property Tax	2,740	2,740
Telephone/Internet/Cable	8,765	8,765
Total Travel Expenses	33,696	33,696
Utilities (Heat, Light,Power)	7,562	7,562
Vehicle- Gas	2,858	2,858
Vehicle- Lease/Rental	912	912
Administration Charges (Recoveries)	(19,941)	(19,941)
<b>Total Funded Expenditures</b>	<b>357,214</b>	<b>357,214</b>
Capital Amortization Expense	14,244	14,244
Capital Equipment Purchased	(2,395)	(2,395)
<b>Net Surplus (Deficit)</b>	<b>(0)</b>	<b>(0)</b>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES  
 CORE FUNDING - Governance (Board) - ISC FUNDED  
 FOR THE YEAR ENDED MARCH 31, 2019

	Governance Board	Total Board
2018/2019 Budget	\$ 39,263	\$ 39,263
<b>Revenue:</b>		
ISC Funding/Contribution	39,263	39,263
<b>Gross Revenues</b>	<b>39,263</b>	<b>39,263</b>
Def. Revenue-Previous Year End - In	0	0
Def. Revenue-Current Year End - (Out)	(8,636)	(8,636)
<b>Total Revenues</b>	<b>30,627</b>	<b>30,627</b>
<b>Expenditures:</b>		
General Administration Wages	1,039	1,039
Total Salaries and Wages	1,039	1,039
Total Benefits	139	139
Total Salaries and Benefits	1,178	1,179
Communications/Cellular	62	62
Personal Protective Eq/Uniforms	193	193
Courier and Postage	194	194
Insurance	2,672	2,672
Printing and Stationery	1,274	1,274
Supplies and Materials	741	741
Total Travel Expenses	26,728	26,727
Overhead Recovery	(2,415)	(2,415)
<b>Total Funded Expenditures</b>	<b>30,627</b>	<b>30,627</b>
<b>Net Surplus (Deficit)</b>	<b>(0)</b>	<b>(0)</b>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES  
 CORE FUNDING - Governance (AGM) - ISC FUNDED  
 FOR THE YEAR ENDED MARCH 31, 2019

	Governance AGM	Total AGM
2018/2019 Budget	\$ 7,000	\$ 7,000
<b>Revenue:</b>		
ISC Funding/Contribution	7,000	7,000
<b>Gross Revenues</b>	<b>7,000</b>	<b>7,000</b>
Def. Revenue-Previous Year End - In	0	0
Def. Revenue-Current Year End - (Out)	(1,286)	(1,286)
<b>Total Revenues</b>	<b>5,714</b>	<b>5,714</b>
<b>Expenditures:</b>		
General Administration Wages	3,608	3,608
Total Salaries and Wages	3,608	3,608
Total Benefits	489	489
Total Salaries and Benefits	4,097	4,097
Courier and Postage	998	998
Legal & Professional	40	40
Total Travel Expenses	579	579
<b>Total Funded Expenditures</b>	<b>5,714</b>	<b>5,714</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>