

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

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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, 2020, 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, 2020, 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 18, 2020



CHARTERED PROFESSIONAL ACCOUNTANTS

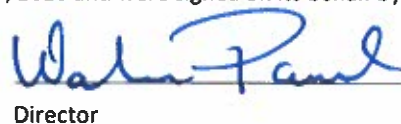
FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF FINANCIAL POSITION

	Note	As at March 31, 2020	As at March 31, 2019
ASSETS			
Current Assets			
Cash		\$ 5,112,508	\$ 629,573
Amounts receivable	(5)	334,720	402,455
Prepaid expenses		53,087	51,194
		5,500,315	1,083,222
Non-current Assets			
Tangible capital assets	(5)	131,393	97,422
Security deposits		4,067	4,067
		\$ 5,635,775	\$ 1,184,711
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities		\$ 155,960	\$ 170,704
Wages payable		103,887	84,820
Deposits received		72,500	72,500
Deferred revenues	(6)	4,829,485	509,200
		5,161,832	837,224
Non-current Liabilities			
Deferred revenue – capital		122,848	86,593
Other obligations	(7)	79,806	79,806
		5,364,486	1,003,623
NET ASSETS			
Invested in tangible capital assets	(11)	8,545	10,829
Restricted funds	(11)	8,879	8,879
Unrestricted funds		253,865	161,380
		271,289	181,088
		\$ 5,635,775	\$ 1,184,711

The financial statements were approved by the Board of Directors on July 17, 2020 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, 2020	Budget for the year ended March 31, 2020	Year ended March 31, 2019
REVENUE				
Fire Services	(1)	\$ 881,471	\$ 1,126,481	\$ 1,130,878
Emergency Management	(2)	1,416,438	2,720,857	1,771,376
Vancouver Administration	(3)	446,392	427,952	369,129
Board Activities and Annual General Meeting	(4)	46,739	55,657	36,341
Forest Fuel Management	(5)	1,295,393	1,859,118	878,840
		4,086,433	6,190,065	4,183,564
EXPENSES				
Fire Services	(1)	885,399	1,126,481	1,126,851
Emergency Management	(2)	1,366,148	2,720,857	1,756,180
Vancouver Administration	(3)	441,210	427,952	376,668
Board Activities and Annual General Meeting	(4)	46,739	55,657	36,229
Forest Fuel Management	(5)	1,256,736	1,859,118	883,554
FNESS Own Programs/Other Income	(6)	-	-	633
		3,996,232	6,190,065	4,180,115
Excess of revenue over expenses from operations		\$ 90,201	\$ -	\$ 6,449

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF CHANGES IN NET ASSETS

	Current Surplus (Deficit)	Additions to Capital Assets	Capital Amortization Expense	Capital Amortization Revenue	Additions to Deferred Capital Amortization	Total Surplus (Deficit)	Balance Beginning of Year	Balance End of Year
Investment in capital assets	\$ -	64,127	(30,155)	27,871	(64,127)	\$ (2,284)	10,829	\$ 8,545
Externally restricted-AANDC capital	-	-	-	-	-	-	8,879	8,879
UNRESTRICTED								
Fire Services	(3,928)	(2,966)	3,056	(2,543)	2,966	(3,415)	(18,986)	(22,401)
Emergency Management	50,290	(989)	1,607	(1,447)	989	50,450	129,123	179,573
Vancouver Administration	5,182	(56,893)	17,886	(16,275)	56,893	6,793	53,428	60,221
Board Activity and Annual General Meeting	-	-	-	-	-	-	(5,478)	(5,478)
Forest Fuel Management	38,657	(3,279)	7,606	(7,606)	3,279	38,657	5,712	44,369
FNESS Own Programs/Other Income	-	-	-	-	-	-	(2,419)	(2,419)
TOTAL UNRESTRICTED	90,201	(64,127)	30,155	(27,871)	64,127	92,485	161,380	253,865
TOTAL NET ASSETS	\$ 90,201	-	-	-	-\$	90,201	181,088	\$ 271,289

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

STATEMENT OF CASH FLOWS

	Note	Year Ended March 31, 2020	Year Ended March 31, 2019
Cash Provided by Operating Activities			
Excess of receipts over expenditures		\$ 90,201	\$ 6,449
Amortization		30,155	27,221
Gain on disposition of tangible capital assets		-	(5,833)
		120,356	27,837
Changes in non-cash working capital			
Accounts payable and wages payable		4,324	47,649
Accounts receivable and due from government agencies		67,735	(155,001)
Prepaid expenses		(1,893)	(6,539)
Inventory		-	1
Deferred revenue		4,320,285	283,604
Deferred revenue – capital		36,255	(9,115)
		4,547,062	188,436
Cash Provided by (Used in) Investing Activities			
Acquisition of tangible capital assets		(64,127)	(14,861)
Disposition of tangible capital assets		-	6,825
		(64,127)	(8,036)
Net Increase (Decrease) in Cash			
		4,482,935	180,400
Cash position – beginning of year		629,573	449,173
Cash Position – End of Year		\$ 5,112,508	\$ 629,573

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) Continuity of Operations (COVID-19)

Since March 2020, the spread of COVID-19 has severely impacted many local economies throughout B.C. causing business disruptions through the reduction of non-essential services provided by the Society. Late in March 2020 the Society adopted an essential services operating model with staffing and operational expense reductions implemented. While the disruption is currently expected to be temporary, and the essential services continue to be provided by the Society, there is considerable uncertainty around the duration of the disruption to the non-essential services.

The Society anticipates the ultimate provision of services and the recognition of deferred revenues to continue as the province continues to navigate this pandemic and lift social distancing, travel restriction and the provision of services as it becomes safe to do so. In the meantime the Society continues to conserve cash to meet these obligations.

To date, the Society has not applied for nor been granted any specific COVID-19 based related municipal, provincial or federal funding.

3) 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.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

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.

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

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

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.

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.

4) 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.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

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.

5) Amounts Receivable

	As at March 31, 2020	As at March 31, 2019
Emergency Management B.C.	\$ 5,218	\$ 10,587
Union of B.C. Municipalities	269,149	130,782
First Nations Health Authority	11,047	29,890
Ministry of Forest, Land, Natural Resource Operation	-	121,903
Other receivables	17,529	84,523
Goods and Services Tax receivable	31,777	24,770
	\$ 334,720	\$ 402,455

6) Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value as at March 31, 2020	Net Book Value as at March 31, 2019
Computers and software	\$ 334,548	\$ 296,034	\$ 38,514	\$ 29,401
Office furniture	164,573	153,144	11,429	14,286
Leasehold improvements	392,084	317,119	74,965	45,299
Field equipment	58,126	53,546	4,580	5,724
Telephone	39,023	38,086	937	1,339
Vehicles	18,464	17,560	904	1,292
Shop equipment	670	606	64	81
	\$ 1,007,488	\$ 876,095	\$ 131,393	\$ 97,422

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

7) 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 2021 fiscal year or will be reduced from the 2021 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Balance End of Year
Emergency Management	\$ 31,847	\$ 2,881,281	\$ 1,029,694	-	\$ 1,883,434
Wildfire services	36,103	2,995,730	696,106	-	2,335,727
Fire services	399,893	1,126,487	1,074,161	3,265	455,484
Forest Fuel Management	1,795	638,388	530,908	-	109,275
Vancouver Administration	36,647	483,609	474,691	-	45,565
Deferred Revenues, end of year	\$ 506,285	\$ 8,125,495	\$ 3,805,560	3,265	\$ 4,829,485

In prior year, the Society received \$2,915 from Esquimalt Nation for a presentation by FNESS for an emergency plan update.

8) 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.

9) Lease Commitments

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

2021	4,932
2022	3,108
2023	3,108
2024	777

10) Economic Dependence

The Society is economically dependent upon continued funding from Indigenous Services Canada, the Union of B.C. Municipalities, and the Ministry of Forests, Lands, Natural Resource Operations and Rural Development, who provided over 96% (2019 – 91%) of funding received in the current year.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

11) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits, of \$286,745 to the three 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.

12) 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.

13) 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, 2020	As at March 31, 2019
Fire Services	\$ 194,045	\$ 138,795
Emergency Management	21,765	21,828
Forest Fuel Management	63,269	70,628
	\$ 279,079	\$ 231,251

14) 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, 2020**

	Total ISC Page 21	FNESS Management Page 22	Total Fire Services
Revenue:			
ISC Funding	1,126,481	0	1,126,481
Donations- No Tax Receipts	10,000	0	10,000
Gross Revenue	1,136,481	0	1,136,481
Deferred Revenue-Capital - In(Out)	0	(424)	(424)
Deferred Revenue-Current Year End-(out)	(254,586)	0	(254,586)
Total Revenue	881,895	(424)	881,471
Expenditures:			
Expenditures:			
Total Salaries	277,289	0	277,289
Total Benefits	55,695	0	55,695
Total Salaries and Benefits	332,983	0	332,983
Contracted Services	112,265	0	112,265
Reimbursements to Bands	6,389	0	6,389
Supplies & Materials	33	4	37
Total Travel Expenses	168,508	0	168,508
Total Vehicle Expenses	67,672	0	67,672
FS Overhead Costs	194,045	0	194,045
Total Funded Expenditures	881,895	2,970	884,865
Capital Equipment Purchased	0	(2,966)	(2,966)
Capital Amortization Expense	0	3,056	3,056
Loss (Gain) on sale of assets	0	0	0
Total Program Expenditures	881,895	3,057	884,956
Net Surplus (Deficit)	0	(3,481)	(3,481)

Description	ISC Fuel	FNHA	Esquimalt FN	Lillooet Big Bar	Pink Fishery	Indigenous Knowledge and EM Gathering	ISC Laptops	ISC MOU Tripartite	IMAC-TMX-Stolo Spills	IMAC for Energy Infrastructure	FNESS Emerg Mgmt	Total
	Page 23	Page 14					Page 28	Page 29				
Revenue:												
Ministry of FLNRORD	0	0	0	0	0	100,000	0	0	0	0	0	100,000
Emergency Services-Other	2,185,310	0	0	0	0	0	326,608	229,249	0	0	0	2,741,167
First Nations Health Authority-FNHA	0	86,399	0	0	0	0	0	0	0	0	0	86,399
Interest/Other Revenue	0	0	2,915	11,946	28,152	0	0	0	11,390	0	0	54,403
Gross Revenues	2,185,310	86,399	2,915	11,946	28,152	100,000	326,608	229,249	11,390	0	0	2,981,969
Def. Revenue-Capital - In (Out)	0	0	0	0	0	0	0	0	0	0	458	458
Def.Revenue-Current Year End - (Out)	(1,458,006)	0	0	0	0	0	(25,087)	(82,896)	0	0	0	(1,565,989)
Total Revenues	727,304	86,399	2,915	11,946	28,152	100,000	301,521	146,353	11,390	0	458	1,426,438
Expenditures:												
Total Salaries and Wages	0	25,123	4,318	5,044	0	36,727	0	28,684	2,222	528	576	103,221
Total Employee Benefits	0	2,890	652	681	0	5,462	0	7,264	430	160	111	17,648
Total Wages and Benefits	0	28,013	4,970	5,725	0	42,188	0	35,947	2,652	688	687	120,870
Contractor/ Consultants	0	0	0	0	27,498	0	0	26,393	0	0	874	54,765
Contractor-Other	215,299	0	0	0	0	0	0	0	0	0	0	215,299
On-Reserve Fuel Reduction Grants	512,005	0	0	0	0	0	0	0	0	0	0	512,005
Communications/Cellular	0	0	0	0	0	854	0	1,831	0	0	399	3,084
Utilities	0	0	0	0	0	0	0	0	0	0	(4,478)	(4,478)
Educational Materials	0	0	0	0	0	0	301,521	0	0	0	0	301,521
Personal Protective Eq/Uniform	0	0	0	0	0	0	0	0	0	0	(33)	(33)
Supplies & Materials	0	0	0	0	0	302	0	0	488	0	0	790
Training & Development	0	0	0	0	0	0	0	697	0	0	25	722
Total Travel Expenses	0	10,132	1,397	2,993	0	46,007	0	57,605	7,215	912	1,152	127,413
Total Vehicle Expenses	0	627	416	444	0	2,176	0	17,981	0	0	34	21,678
Computer Supplies and Maintenance	0	0	0	0	0	0	0	474	0	0	0	474
Courier & Postage	0	0	0	0	0	50	0	4,027	0	0	40	4,117
Printing & Stationery	0	0	0	0	0	0	0	933	0	0	0	933
Purchase of Equipment	0	0	0	0	0	0	0	0	0	0	989	989
Telephone/Internet/Cable	0	0	0	0	0	0	0	463	0	0	158	622
Vancouver Admin. Charge	0	10,106	0	1,374	0	9,090	0	0	1,035	160	0	21,765
Administration (Recoveries)	0	0	0	0	0	0	0	0	0	0	(17,004)	(17,004)
Total Funded Expenditures	727,304	48,878	6,784	10,536	27,498	100,666	301,521	146,353	11,390	1,760	(17,157)	1,365,529
Capital Amortization Expense	0	0	0	0	0	0	0	0	0	0	1,607	1,607
Loss (Gain) on Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized Equipment Purchases	0	0	0	0	0	0	0	0	0	0	(989)	(989)
Total Program Expenditures	727,304	48,878	6,784	10,536	27,498	100,666	301,521	146,353	11,390	1,760	(16,539)	1,366,148
Net Surplus (Deficit)	0	37,521	(3,869)	1,410	854	(666)	0	0	0	(1,760)	16,997	50,291

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - CRITICAL INCIDENT STRESS MANAGEMENT- FIRST NATIONS HEALTH AUTHORITY
 FOR THE YEAR ENDED MARCH 31, 2020

Description	Upper Nicola	Upper Nicola Follow Up	Ahousaht	Canim Lake	Nakazdli	Seabird	Canim Lake Follow Up	Lower Nicola	Tsidedel Redstone	Nicomen	Total
Revenue:											
First Nations Health Authority-FNHA.	1,547	9,509	17,101	8,366	14,576	8,021	12,382	6,143	4,377	4,377	86,399
Total Revenues	1,547	9,509	17,101	8,366	14,576	8,021	12,382	6,143	4,377	4,377	86,399
Expenditures:											
Total Wages	852	4,475	4,906	2,621	2,585	1,188	2,302	3,469	1,680	1,043	25,122
Total Benefits	105	493	578	308	300	135	256	416	186	114	2,891
Total Wages and Benefits	957	4,968	5,484	2,930	2,884	1,323	2,558	3,885	1,866	1,157	28,013
Travel-Meals & Accomodation	0	39	1,405	1,315	1,315	878	1,171	321	572	99	7,117
Travel- Mileage	52	499	621	118	118	104	181	388	207	142	2,430
Travel- Transportation	0	0	585	0	0	0	0	0	0	0	585
Total Travel Expenses	52	539	2,611	1,433	1,433	982	1,352	709	779	241	10,132
Total Vehicle Expenses	0	0	0	271	98	23	0	0	235	0	627
Vancouver Admin. Charge	195	1,170	1,890	979	1,789	979	1,519	709	439	439	10,106
Total Program Expenditures	1,204	6,676	9,985	5,612	6,204	3,307	5,429	5,304	3,319	1,837	48,878
Net Surplus (Deficit)	343	2,832	7,116	2,753	8,371	4,714	6,953	840	1,059	2,540	37,521

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

Page 15

	Total ISC Core- VanAdmin Page 25	UBCM Van Admin	Own Source Van Admin	Total Van Admin
Revenue:				
ISC Funding/Contribution	427,952	0	0	427,952
Membership (Individuals)	1,235	0	0	1,235
Interest/Other Revenue	56,097	0	126	56,223
Donations - No Tax Receipts	0	0	1,600	1,600
Gross Revenues	485,284	0	1,726	487,010
Def. Revenue-Capital - In (Out)	(40,618)	0	0	(40,618)
Total Revenues	444,666	0	1,726	446,392
Expenditures:				
Total Salaries and Wages	207,472	23,309	0	230,781
Total Benefits	61,958	5,000	0	66,958
Total Salaries and Benefits	269,430	28,309	0	297,739
Communications/Cellular	3,707	0	0	3,707
Personal Protective Eq/Uniforms	122	0	0	122
Training & Development	10,338	0	0	10,338
Accounting/Audit Fees	2,354	0	0	2,354
Bank Service Charges	1,714	315	243	2,272
Building Maintenance	16,838	1,005	0	17,843
Computer Supplies & Mainten	7,876	1,500	0	9,376
Contractors/Consultants	51,868	0	0	51,868
Courier and Postage	2,427	500	0	2,927
Insurance	3,180	0	0	3,180
Legal & Professional	10,716	250	0	10,966
Membership and Dues	343	250	0	593
Office Expenses	10,720	3,651	0	14,371
Printing and Stationery	4,742	0	0	4,742
Public Awareness Education	135	0	0	135
Purchases- Computers	13,864	0	0	13,864
Purchases - Office Equipment	43,030	0	0	43,030
Rent & Property Tax	3,863	3,360	0	7,223
Telephone/Internet/Cable	3,082	2,175	0	5,257
Total Travel Expenses	28,382	600	0	28,982
Utilities (Heat, Light,Power)	8,718	1,125	0	9,843
Vehicles- Gas	2,855	0	0	2,855
Vehicles- Lease/Rental	7,052	0	0	7,052
Vehicle Repair	241	0	0	241
Administration Charges (Recoveries)	(19,898)	(44,263)	(6,546)	(70,707)
Total Funded Expenditures	487,697	(1,223)	(6,302)	480,171
Capital Amortization Expense	17,886	0	0	17,886
Loss (Gain) on Sales of Assets	0	0	0	0
Capital Equipment Purchased	(56,893)	0	0	(56,893)
Total Program Expenditures	448,689	(1,223)	(6,302)	441,164
Net Surplus (Deficit)	(4,023)	1,223	8,028	5,229

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, 2020

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	Governance Board Page 26	Governance AGM Page 27	Total Governance
Revenue:			
ISC Funding/Contribution	48,657	7,000	55,657
Gross Revenues	48,657	7,000	55,657
Def. Revenue-Current Year End - (Out)	(8,716)	(202)	(8,918)
Total Revenues	39,941	6,798	46,739
Expenditures:			
Total Salaries and Wages	439	152	591
Total Benefits	88	238	326
Total Salaries and Benefits	527	390	918
Contractors/Consultants	6,913	0	6,913
Courier and Postage	690	552	1,242
Personal Protective Eq/Uniforms	2,907	0	2,907
Insurance	2,805	0	2,805
Legal & Professional	0	40	40
Printing and Stationery	707	0	706
Supplies and Materials	188	188	376
Total Travel Expenses	27,619	5,629	33,247
Overhead Recovery	(2,415)	0	(2,415)
Total Funded Expenditures	39,941	6,799	46,740
Net Surplus (Deficit)	0	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FOREST FUEL MANAGEMENT AND TRAINING- BCWS Funding
 FOR THE YEAR ENDED MARCH 31, 2020**

Description	BCWS -CRI	BCWS- Wildfire Firefighter Training	BCWS-Prescribed Burning	Total BCWS Funding
Revenue:				
Forest Fuel Management- Ministry FLNRORD	850,000	75,000	200,000	1,125,000
Gross Revenues	850,000	75,000	200,000	1,125,000
Def. Revenue-Current Year End - (Out)	(397,644)	(5,147)	(121,832)	(524,624)
Total Revenues	452,356	69,853	78,168	600,376
Expenditures:				
Direct Expenditures:				
Direct Salaries and Wages	171,325	42,401	39,982	253,708
Direct Employee Benefits	41,143	14,852	7,499	63,494
Direct Salaries and Benefits	212,468	57,254	47,480	317,202
Contractor/Consultants	6,200	1,221	3,246	10,666
Communication/Cellular	5,039	854	905	6,799
Personal Protective Eq/Uniforms	0	0	285	285
Public Awareness Education	413	0	0	413
Supplies & Materials	517	38	196	751
Training & Development	4,678	0	1,388	6,066
Membership and Due	2,918	0	0	2,918
Direct Travel Expenses	66,774	7,655	15,803	90,232
Direct Vehicle Expenses	33,938	2,276	1,427	37,641
Total Direct	332,945	69,297	70,730	472,972
Indirect Expenditures:				
Indirect Salaries and Wages	90,104	192	3,797	94,092
Indirect Employee Benefits	26,791	41	3,223	30,056
Indirect Salaries and Benefits	116,895	233	7,020	124,148
Computer Supplies & Maintenance	505	0	0	505
Courier & Postage	38	0	36	74
Office/ Misc. Expenses	827	323	382	1,533
Printing & Stationary	888	0	0	888
Staff Hiring/Recruitment	256	0	0	256
Total Indirect	119,410	556	7,438	127,404
Total Program Expenditures	452,356	69,853	78,168	600,377
Net Surplus (Deficit)	0	0	0	0

**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, 2020**

Description	UBCM Forest Fuel	CRI Wildfire Resiliency	BCWS -CRI	BCWS- Wildfire Firefighter Training	BCWS-Prescribed Burning	NRCAN-Cultural Burn Video	FFM Own Source	ISC Forest Fuel Mitigation & Firesmart	FN Adapt-ISC Funded	Total Forest Fuel Management
								Page 30	Page 24	
Revenue:										
FN Adapt Program - INAC	0	0	0	0	0	0	0	0	133,500	133,500
FireSmart Activities - ISC	0	0	0	0	0	0	0	4,888	0	4,888
Forest Fuel Management (UBCM)-BC	510,299	0	0	0	0	0	0	0	0	510,299
Forest Fuel Management -Other	0	0	0	0	0	50,000	3,751	0	0	53,751
Forest Fuel Management- Ministry FLNRORD	0	95,730	850,000	75,000	200,000	0	0	0	0	1,220,730
Gross Revenues	510,299	95,730	850,000	75,000	200,000	50,000	3,751	4,888	133,500	1,923,169
Def. Revenue-Capital - In (Out)	4,327	0	0	0	0	0	0	0	0	4,327
Def. Revenue-Current Year End - (Out)	0	0	(397,644)	(5,147)	(121,832)	0	0	(3,388)	(104,092)	(632,104)
Total Revenues	514,626	95,730	452,356	69,853	78,168	50,000	3,751	1,500	29,408	1,295,392
Expenditures:										
Direct Expenditures:										
Direct Salaries and Wages	110,679	34,069	171,325	42,401	39,982	514	682	0	4,580	404,232
Direct Employee Benefits	36,990	5,842	41,143	14,852	7,499	87	144	0	818	107,374
Direct Salaries and Benefits	147,669	39,911	212,468	57,254	47,480	601	826	0	5,397	511,606
Contractor/Consultants	23,313	530	6,200	1,221	3,246	18,450	0	1,500	14,521	68,980
Communication/Cellular	6,468	0	5,039	854	905	0	0	0	0	13,266
Personal Protective Eq/Uniforms	763	0	0	0	285	0	0	0	0	1,048
Public Awareness Education	407	0	413	0	0	0	0	0	0	820
Supplies & Materials	2,104	1,000	517	38	196	0	0	0	0	3,854
Training & Development	1,127	1,660	4,678	0	1,388	0	0	0	1,366	10,219
Membership and Due	1,431	0	2,918	0	0	0	0	0	0	4,349
Direct Travel Expenses	34,854	16,370	66,774	7,655	15,803	1,349	0	0	(365)	142,441
Direct Vehicle Expenses	40,230	5,047	33,938	2,276	1,427	0	0	0	225	83,142
Total Direct	258,366	64,518	332,945	69,297	70,730	20,400	826	1,500	21,145	839,726
Indirect Expenditures:										
Indirect Salaries and Wages	107,651	16,879	90,104	192	3,797	0	0	0	21	218,642
Indirect Employee Benefits	35,830	4,872	26,791	41	3,223	0	0	0	5	70,763
Indirect Salaries and Benefits	143,481	21,751	116,895	233	7,020	0	0	0	25	289,405
Accounting/ Audit Fees	2,002	0	0	0	0	0	0	0	0	2,002
Bank Services Charges	29	0	0	0	0	0	0	0	0	29
Building Maintenance	8,739	0	0	0	0	0	0	0	0	8,739
Computer Supplies & Maintenance	1,049	0	505	0	0	0	0	0	0	1,554
Courier & Postage	2,048	0	38	0	36	0	0	0	0	2,122
Insurance	3,288	0	0	0	0	0	0	0	0	3,288
Legal & Professional	4,969	0	0	0	0	0	0	0	0	4,969
Office/ Misc. Expenses	2,500	150	827	323	382	0	239	0	118	4,539
Printing & Stationary	5,977	719	888	0	0	0	0	0	120	7,724
Purchases-Computers	3,279	0	0	0	0	0	0	0	0	3,279
Rent & Property Taxes	22,461	0	0	0	0	0	0	0	0	22,461
Staff Hiring/Recruitment	0	0	256	0	0	0	0	0	0	256
Telephone/Internet/Cable	8,499	22	0	0	0	0	0	0	0	8,521
Utilities	3,480	0	0	0	0	0	0	0	0	3,480
Vancouver Admin. Charge	46,678	8,591	0	0	0	0	0	0	8,000	63,269
Administration (Recoveries)	(6,547)	0	0	0	0	0	(6,546)	0	0	-13,092
Total Indirect	251,933	31,253	119,410	556	7,438	0	(6,307)	0	8,263	412,546
Total Funded Expenditures	510,298	95,771	452,356	69,853	78,168	20,400	(5,481)	1,500	29,408	1,252,273
Loss (Gain) on sale of Assets	0	0	0	0	0	0	0	0	0	0
Capital Amortization Expense	7,606	0	0	0	0	0	0	0	0	7,606
Capitalized Equipment Purchases	(3,279)	0	0	0	0	0	0	0	0	(3,279)
Total Program Expenditures	514,626	95,771	452,356	69,853	78,168	20,400	(5,481)	1,500	29,408	1,256,601
Net Surplus (Deficit)	0	(41)	0	0	0	29,600	9,232	0	0	38,792

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SUMMARY PROGRAM STATEMENT
APRIL 1, 2019 to MARCH 31, 2020**

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	Fire Services Programs Page 21	Emergency Programs Page 23 & 28-29	Vancouver Administration Page 25	Board/AGM Expenses Page 26-27	Forest Fuel Management Page 24 & 30	Total
Revenues:						
ISC Funding	1,126,481	2,741,167	427,952	55,657	138,388	4,489,645
FN Health/Health Canada	0	86,399	0	0	0	86,399
Minsistry of FLNRORD	0	100,000	0	0	1,220,730	1,320,730
Provincial/Federal/Other Agencies	0	0	0	0	560,299	560,299
	1,126,481	2,927,566	427,952	55,657	1,919,418	6,457,072
Interest/Memberships/Other Revenue	0	54,403	57,458	0	3,751	115,612
Donations- No Receipt	10,000	0	1,600	0	0	11,600
Gross Revenues	1,136,481	2,981,969	487,010	55,657	1,923,169	6,584,284
Deferred Revenue-Capital - In (Out)	(424)	458	(40,618)	0	4,327	(36,257)
Deferred Revenue-Current Year End - (Out)	(254,586)	(1,565,989)	0	(8,918)	(632,104)	(2,461,597)
Total Revenues/Contribution	881,471	1,416,438	446,392	46,739	1,295,392	4,086,430
Expenditures:						
Direct Salaries and Wages	277,289	103,221	230,781	591	622,874	1,234,756
Direct Employee Benefits	55,695	17,648	66,958	326	178,137	318,764
Accounting/Audit	0	0	2,354	0	2,002	4,356
Bank Charges/Fees	0	0	2,272	0	29	2,301
Building Maintenance	0	0	17,843	0	8,739	26,582
Communication/Cellular	0	3,084	3,707	0	13,266	20,057
Contracted/Consultants	112,265	54,765	51,868	6,913	68,980	294,791
Contractor- Other	0	215,299	0	0	0	215,299
Computer Supplies/Maintenance/Upgrade	0	474	9,376	0	1,554	11,404
Courier/Postage	0	4,117	2,927	1,242	2,122	10,408
Education Materials	0	301,521	0	0	0	301,521
Insurance	0	0	3,180	2,805	3,288	9,273
Legal and Professional	0	0	10,966	40	4,969	15,975
Membership and Dues	0	0	593	0	4,349	4,942
Office Expenses	0	0	14,371	0	4,539	18,910
On-Reserve Fuel Reduction Grants	0	512,005	0	0	0	512,005
Personal Protective Eqt/Uniforms	0	(33)	122	2,907	1,048	4,044
Printing and Stationary	0	933	4,742	706	7,724	14,105
Purchase of Equipment	0	989	0	0	0	989
Public Awareness	0	0	135	0	820	955
Reimbursement to Bands	6,389	0	0	0	0	6,389
Rent and Property Taxes	0	0	7,223	0	22,461	29,684
Staff Hiring/Recruitment	0	0	0	0	256	256
Supplies and Materials	37	790	0	376	3,854	5,057
Telephone/Internet/Cable	0	622	5,257	0	8,521	14,400
Training and Development	0	722	10,338	0	10,219	21,279
Travel Expenses	168,508	127,413	28,982	33,247	142,441	500,591
Utilities	0	(4,478)	9,843	0	3,480	8,845
Vehicle Expenses	67,672	21,678	10,148	0	83,142	182,640
Purchases- Capital Assets	2,966	0	0	0	0	2,966
Purchases- Computers	0	0	13,864	0	3,279	17,143
Purchase - Office Equipment	0	0	43,030	0	0	43,030
Overhead Allocation	194,045	0	0	0	0	194,045
Administration Charges	0	21,765	0	0	63,269	85,034
Administration (Recoveries)	0	(17,004)	(70,707)	(2,415)	(13,092)	(103,218)
Total Funded Expenditures	884,865	1,365,529	480,171	46,739	1,252,273	4,029,578
Capitalized Equipment Purchased	(2,966)	(989)	(56,893)	0	(3,279)	(64,127)
Capital Amortization Expense	3,056	1,607	17,886	0	7,606	30,155
Loss (Gain) on sale of Assets	0	0	0	0	0	0
Total Program Expenditures	884,956	1,366,148	441,164	46,740	1,256,601	3,995,606
Net Surplus (Deficit)	(3,481)	50,291	5,229	0	38,792	90,824

**First Nations' Emergency Services Society of BC
Statement of Operations - ISC Funding Summary
Revenues and Expenditures
For the Year Ended March 31, 2020**

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	Reference	Actual March 31/20	Budget March 31/20	Actual March 31/19
Revenues/Contributions:				
Fire Services Programs	Page 12	1,136,481	1,126,481	1,221,400
Fire Services Management	Page 22	0	0	0
Emergency Management - On Reserve Fuel Treatment	Page 23	2,165,000	2,165,000	1,015,000
Emergency Management - On Reserve Fuel Treatment		0	0	300,000
Emergency Management - Laptops for FN EM Planning	Page 28	326,608	326,608	0
Emergency Management - MOU Tripartite Agreement	Page 29	229,249	229,249	0
Forest Fuel Mitigation and Firesmart	Page 30	4,888	4,888	0
First Nations Adapt- Climate Change and Capacity	Page 24	133,500	133,500	90,000
Core Funding - Vancouver Administration	Page 25	485,284	427,952	384,237
Core Funding - Governance (Board Expenditures)	Page 26	48,657	48,657	39,263
Core Funding - Governance (Annual General Meeting)	Page 27	7,000	7,000	7,000
Gross Revenues Before Deferred Items		4,536,667	4,469,335	3,056,900
Deferred Revenue-Capital - In - (Out)		(41,042)	0	12,684
Deferred Revenue Previous Year End - In (Out)		20,310	0	133,787
Deferred Revenue-Current Year End - (Out)		(1,936,972)	0	(218,436)
Net Revenues/Contribution		2,578,963	4,469,335	2,984,935
Program Expenditures:				
Fire Services Programs	Page 12	881,895	1,126,481	1,127,972
Fire Services Management	Page 22	2,970	0	0
Emergency Management - On Reserve Fuel Treatment	Page 23	727,304	2,165,000	1,015,000
Emergency Management - On Reserve Fuel Treatment		0		300,000
Emergency Management - Laptops for FN EM Planning	Page 28	301,521	326,608	0
Emergency Management - MOU Tripartite Agreement	Page 29	146,353	229,249	0
Forest Fuel Mitigation and Firesmart	Page 30	1,500	4,888	0
First Nations Adapt- Climate Change and Capacity	Page 24	29,408	133,500	133,653
Core Funding - Vancouver Administration	Page 25	487,696	427,952	357,214
Core Funding - Governance (Board Expenditures)	Page 26	39,941	48,657	30,627
Core Funding - Governance (Annual General Meeting)	Page 27	6,799	7,000	5,714
Total Program Expenditures		2,625,387	4,469,335	2,970,180
Capital Amortization Expense		20,942	0	18,123
Loss (Gain) on sale of Assets		0	0	0
Capitalized Equipment Purchased		(59,859)	0	(2,395)
Net Surplus (Deficit) from Operations		(7,503)	0	(972)

FNES-REVENUE/EXPENDITURE SUMMARY
FIRE SERVICES PROGRAMS - ISC Funded Programs
 April 1, 2019 to March 31, 2020

	FS2 Smoke Alarm/VE	FS4 PLS Education	FS5 Fire Officer Training	FS6 Fire Fighter Training	FS10 FS Communications	FS1 Governance/HRLS/CP	FS7 Prev/Not Comp	FS3 Youth Engagement	FY 2018-2019 Partnership Tables	FS8 Networking & Mentor	FS9 Annual Summary	Total
2019/2020 Fiscal Year Budget	124,995	20,000	102,486	280,000	29,000	325,000	110,000	100,000	0	25,000	10,000	1,126,481
Total Budget	124,995	20,000	102,486	280,000	29,000	325,000	110,000	100,000	0	25,000	10,000	1,126,481
Revenue:												
ISC Funding	124,995	20,000	102,486	280,000	29,000	325,000	110,000	100,000	0	25,000	10,000	1,126,481
Donations	0	0	0	0	0	0	10,000	0	0	0	0	10,000
Deferred Revenue-Current Year End - In (Out)	0	0	0	0	0	(254,586)	0	0	0	0	0	(254,586)
Total Revenue	124,995	20,000	102,486	280,000	29,000	70,414	120,000	100,000	0	25,000	10,000	881,895
Direct Expenditures:												
Total Salaries	14,907	34,846	30,529	57,816	14,375	31,136	62,067	24,732	1,888	1,766	3,225	277,289
Total Benefits	2,737	6,536	6,688	11,141	3,086	6,732	12,729	4,591	428	357	668	55,695
Total Salaries and Benefits	17,644	41,382	37,218	68,957	17,461	37,868	74,797	29,323	2,316	2,123	3,893	332,983
Contracted Services	0	0	70,721	21,840	3,514	0	8,159	8,031	0	0	0	112,265
Reimbursements to Bands/FNESH	0	0	2,472	0	0	313	3,604	0	0	0	0	6,389
Supplies & Materials	0	0	33	0	0	0	0	0	0	0	0	33
Total Travel Expenses	434	11,899	46,090	27,037	0	30,118	33,019	16,995	1,066	1,849	0	168,508
Total Vehicle Expenses	0	9,938	8,991	14,427	1,747	9,382	15,224	6,388	723	530	323	67,672
FS Overhead Costs	60,937	11,915	28,948	23,734	6,157	12,688	36,851	10,844	631	691	648	194,045
Total Funded Expenditures	79,015	75,135	194,472	155,995	28,880	90,369	171,655	71,581	4,736	5,193	4,864	881,895
Capital Amortization Expense	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
Net Surplus (Deficit)	45,980	(55,135)	(91,986)	124,005	120	(19,955)	(51,655)	28,419	(4,736)	19,807	5,136	0

**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, 2020**

Def. Revenue-Capital - In (Out)	(424)
Total Revenues	<u>(424)</u>
Commuincation/Cellular	12,809
Contracted Services	11,687
Personal Protective Eqt/Uniforms	3,158
Office Supplies	2,003
Supplies and Materials	14,445
Training and Development	792
Audit Fees	8,562
Legal and Professional Fees	3,628
Courier and Postage	1,495
Computer Supplies and Maintenance	1,327
Insurance	14,062
Printing and Stationery	4,302
Rent-remote locations	12,852
Rent-remote locations-utilities	4,214
Travel- Catering/Venue Rental	288
Travel Meals and Accomodations	6,606
Travel-Mileage	877
Travel-Transportaion	2,546
Vehicle-Gas	6,764
Vehicle-Insurance	8,804
Vehicle-Lease/Rental	45,387
Vehicle-Repairs & Maintenance	4,063
Vehicle Costs Allocation	(65,018)
Purchase Capital Assets	2,966
FS Overhead Allocation	(105,653)
Total Funded Expenditures	<u>2,970</u>
Capital Amortization Expense	3,056
Capitalized Equipment Purchased	(2,966)
Total Program Expenditures	<u>3,057</u>
Net Surplus (Deficit)	<u>(3,481)</u>

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, 2020

Description	ISC Project Management	ISC Community Grants	Total Fuel Treatment Funding	First Nation Funded Grants	Funded Grants
Revenue:					
Fuel Treatment Project - ISC	220,310	1,965,000	2,185,310		1,965,000
Def. Revenue-Current Year End - (Out)	5,011	1,452,995	1,458,006		
Total Revenues	215,299	\$12,005	727,304		1,965,000
Expenditures:					
Direct Expenditures:					
Fuel Specialist Wages-Full Time	31,032	0	31,032	Whispering Pines/Clinton Indian Band	76,151
Fuel Specialist Wages-Casual	8,487	0	8,487	Taku River Tlingit First Nation	40,000
Overtime	468	0	468	Tahltan Indian Band	40,000
Direct Salaries and Wages	39,987	0	39,987	Simpco First Nation	76,533
Direct Employee Benefits	6,600	0	6,600	Ashcroft Indian Band	50,000
Direct Salaries and Benefits	46,586	0	46,586	Daylu Dena Council	40,000
Contractor/Consultants	99,828	0	99,828	Lytton First Nation	12,404
Equipment/Room Rental	900	0	900	Esdilagh Development Corporation	50,000
On-Reserve Fuel Reduction Funding to Bands	0	512,005	512,005	Canim Lake Indian Band	57,690
Direct Travel Expenses	17,911	0	17,911	Bridge River Indian Band	40,383
Direct Vehicle Expenses	11,668	0	11,668	Cayoos Creek Band	28,845
Total Direct	177,107	\$12,005	689,113	Total Funded Grants	\$12,005
Indirect Expenditures:					
Operations Manager	4,203	0	4,203		
General Administration Wages	11,785	0	11,785		
Indirect Salaries and Wages	15,987	0	15,987		
Indirect Employee Benefits	2,487	0	2,487		
Indirect Salaries and Benefits	18,474	0	18,474		
Courier & Postage	174	0	174		
Office/ Misc. Expenses	224	0	224		
Printing & Stationary	1,137	0	1,137		
Vancouver Admin. Charge	18,182	0	18,182		
Total Indirect	38,191	0	38,191		
Total Funded Expenditures	215,299	\$12,005	727,304		
Net Surplus (Deficit)	0	0	0		

**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, 2020**

Description	FN Adapt Project Management	Total FN Adapt Funding
Revenue:		
FN Adapt Program - ISC	133,500	133,500
Def. Revenue-Current Year End - (Out)	-104,092	-104,092
Total Revenues	29,408	29,408
Expenditures:		
Direct Expenditures:		
Fuel Specialist Wages-Full Time	4,228	4,228
Overtime	352	352
Direct Salaries and Wages	4,580	4,580
Direct Employee Benefits	818	818
Direct Salaries and Benefits	5,397	5,397
Contractor/Consultants	14,521	14,521
Training & Development	1,366	1,366
Direct Travel Expenses	-365	-365
Direct Vehicle Expenses	225	225
Total Direct	21,145	21,145
Indirect Expenditures:		
Indirect Salaries and Benefits	25	25
Office/ Misc. Expenses	118	118
Printing & Stationary	120	120
Vancouver Admin. Charge	8,000	8,000
Total Indirect	8,263	8,263
Total Funded Expenditures	29,408	29,408
Net Surplus (Deficit)	0	0

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, 2020

2019/2020 Budget	VandAdmin Fire Project \$ 427,952	Total VanAdmin \$ 427,952
Revenue:		
ISC Funding/Contribution	427,952	427,952
Membership (Individuals)	1,235	1,235
Interest/Other Revenue	56,097	56,097
Gross Revenues	485,284	485,284
Def. Revenue-Capital - In (Out)	(40,618)	(40,618)
Total Revenues	444,666	444,666
Expenditures:		
Total Salaries and Wages	207,472	207,472
Total Benefits	61,958	61,958
Total Salaries and Benefits	269,430	269,430
Contractors/Consultants	51,868	51,868
Communications/Cellular	3,707	3,707
Personal Protective Eqt/Uniforms	122	122
Training & Development	10,338	10,338
Accounting/Audit Fees	2,354	2,354
Bank Service Charges	1,714	1,714
Building Maintenance	16,838	16,838
Computer Supplies & Mainten	7,876	7,876
Courier and Postage	2,427	2,427
Insurance	3,180	3,180
Legal & Professional	10,716	10,716
Membership and Dues	343	343
Office Expenses	10,720	10,720
Printing and Stationery	4,742	4,742
Public Awareness Education	135	135
Purchases- Computers	13,864	13,864
Purchases-Office Equipment	43,030	43,030
Rent & Property Tax	3,863	3,863
Telephone/Internet/Cable	3,082	3,082
Total Travel Expenses	28,382	28,382
Utilities (Heat, Light,Power)	8,718	8,718
Vehicle- Gas	2,855	2,855
Vehicle- Lease/Rental	7,052	7,052
Vehicle- Repairs	241	241
Administration Charges (Recoveries)	(19,898)	(19,898)
Total Funded Expenditures	487,696	487,696
Capital Amortization Expense	17,886	17,886
Capital Equipment Purchased	(56,893)	(56,893)
Net Surplus (Deficit)	(4,023)	(4,023)

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, 2020

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2019/2020 Budget	Governance Board	Total Board
	\$ 48,657	\$ 48,657
Revenue:		
ISC Funding/Contribution	48,657	48,657
Def. Revenue-Current Year End - (Out)	(8,716)	(8,716)
Total Revenues	39,941	39,941
Expenditures:		
General Administration Wages	439	439
Total Salaries and Wages	439	439
Total Benefits	88	88
Total Salaries and Benefits	527	528
Contractors/Consultants	6,913	6,913
Personal Protective Eqt/Uniforms	2,907	2,907
Courier and Postage	690	690
Insurance	2,805	2,805
Printing and Stationery	707	707
Supplies and Materials	188	188
Total Travel Expenses	27,619	27,618
Overhead Recovery	(2,415)	(2,415)
Total Funded Expenditures	39,941	39,941
Net Surplus (Deficit)	0	0

**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, 2020**

2019/2020 Budget	Governance AGM	Total AGM
	\$ 7,000	\$ 7,000
Revenue:		
ISC Funding/Contribution	7,000	7,000
Def. Revenue-Current Year End - (Out)	(201)	(201)
Total Revenues	6,799	6,799
Expenditures:		
General Administration Wages	152	152
Total Salaries and Wages	152	152
Total Benefits	238	238
Total Salaries and Benefits	390	390
Courier and Postage	552	552
Legal & Professional	40	40
Supplies and Materials	188	188
Total Travel Expenses	5,629	5,629
Total Funded Expenditures	6,799	6,799
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 Laptops for BC First Nations Emergency Management Planning - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2020**

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Description	Laptops for FN EM	Total Laptops for FN EM Funding
Revenue:		
Emergency Services Other- ISC	326,608	326,608
Def. Revenue-Current Year End - (Out)	-25,087	-25,087
Total Revenues	301,521	301,521
Educational Material- Laptops	301,521	301,521
Total Funded Expenditures	301,521	301,521
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 MOU Tripartite Agreement - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2020**

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Description	MOU Tripartite Agreement	Total MOU Funding
Revenue:		
Emergency Services Other- ISC	229,249	229,249
Def. Revenue-Current Year End - (Out)	-82,896	-82,896
Total Revenues	146,353	146,353
Expenditures:		
Salaries and Wages	28,684	28,684
Employee Benefits	7,264	7,264
Total Salaries and Benefits	35,947	35,947
Contractor/Consultants	26,393	26,393
Communication/Cellular	1,831	1,831
Training & Development	697	697
Direct Travel Expenses	57,605	57,605
Direct Vehicle Expenses	17,981	17,981
Computer Supplies & Maintenance	475	475
Courier & Postage	4,027	4,027
Printing & Stationary	933	933
Telephone/Internet/Cable	463	463
Total Funded Expenditures	146,353	146,353
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 Forest Fuel Mitigation and Firesmart - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2020**

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Description	ISC Forest Fuel Mitigation & Firesmart	Total ISC Forest Fuel Mitigation & Firesmart
<u>Revenue:</u>		
FireSmart Activities- ISC	4,888	4,888
Def. Revenue-Current Year End - (Out)	-3,388	-3,388
Total Revenues	1,500	1,500
<u>Expenditures:</u>		
Contractor/Consultants	1,500	1,500
Total Funded Expenditures	1,500	1,500
Net Surplus (Deficit)	0	0