

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2021

TABLE OF CONTENTS

Independent Auditors' Report.....	i
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to Financial Statements.....	5-10
Unaudited Schedules.....	11-30
Unaudited Schedules of Program Revenue and Expenditures (For Management Purposes Only).....	12-16
Summary of Program Statement.....	17
Statement of Operations - ISC Funded Programs.....	18
Unaudited Schedules of ISC Funded Programs.....	19-29

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, 2021, 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, 2021, 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.

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.

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.

Vancouver, BC

June 25, 2021



CHARTERED PROFESSIONAL ACCOUNTANTS

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

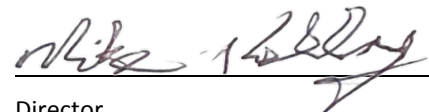
STATEMENT OF FINANCIAL POSITION

	Note	As at March 31, 2021	As at March 31, 2020
ASSETS			
Current Assets			
Cash		\$ 5,836,398	\$ 5,112,508
Amounts receivable	(5)	389,392	334,720
Prepaid expenses		34,947	53,087
		6,260,737	5,500,315
Non-current Assets			
Tangible capital assets	(6)	109,888	131,393
Security deposits		4,067	4,067
		\$ 6,374,692	\$ 5,635,775
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	(7)	\$ 533,207	\$ 155,960
Wages payable		99,185	103,887
Deposits received		-	72,500
Deferred revenues	(8)	5,213,220	4,829,485
		5,845,612	5,161,832
Non-current Liabilities			
Deferred revenue – capital		103,137	122,848
Other obligations	(9)	79,806	79,806
		6,028,555	5,364,486
NET ASSETS			
Invested in tangible capital assets	(13)	(3,612)	8,545
Restricted funds	(13)	8,879	8,879
Unrestricted funds		340,870	253,865
		346,137	271,289
		\$ 6,374,692	\$ 5,635,775

The financial statements were approved by the Board of Directors on June 25, 2021 and were signed on its behalf by:



Director



Director

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

STATEMENT OF OPERATIONS

	Schedule	Year ended March 31, 2021	Budget for the year ended March 31, 2021	Year ended March 31, 2020
REVENUE				
Fire Services	(1)	\$ 766,984	\$ 1,190,000	\$ 881,471
Emergency Management	(2)	2,338,692	3,259,559	1,416,438
Vancouver Administration	(3)	473,452	457,321	446,392
Board Activities and Annual General Meeting	(4)	46,463	69,657	46,739
Forest Fuel Management	(5)	1,225,804	1,412,000	1,295,393
		4,851,395	6,388,537	4,086,433
EXPENSES				
Fire Services	(1)	769,212	1,190,000	885,399
Emergency Management	(2)	2,340,805	3,259,559	1,366,148
Vancouver Administration	(3)	456,877	457,321	441,210
Board Activities and Annual General Meeting	(4)	46,463	69,657	46,739
Forest Fuel Management	(5)	1,163,190	1,412,000	1,256,736
		4,776,547	6,388,357	3,996,232
Excess of revenue over expenses from operations		\$ 74,848	\$ -	\$ 90,201

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

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	\$ -	10,363	(31,869)	19,712	(10,363)	\$ (12,157)	8,545	\$ (3,612)
Externally restricted-AANDC capital	-	-	-	-	-	-	8,879	8,879
UNRESTRICTED								
Fire Services	(2,228)	(1,818)	2,958	(730)	1,818	-	(22,401)	(22,401)
Emergency Management	(2,113)	-	1,317	(1,188)	-	(1,984)	179,573	177,589
Vancouver Administration	16,575	(3,924)	20,860	(15,681)	3,924	21,754	60,221	81,975
Board Activity and Annual General Meeting	-	-	-	-	-	-	(5,478)	(5,478)
Forest Fuel Management	62,614	(4,621)	6,734	(2,113)	4,621	67,235	44,369	111,604
FNESS Own Programs/Other Income	-	-	-	-	-	-	(2,419)	(2,419)
TOTAL UNRESTRICTED	74,848	(10,363)	31,869	(19,712)	10,363	87,005	253,865	340,870
TOTAL NET ASSETS	\$ 74,848	-	-	-	-\$	74,848	271,289	\$ 346,137

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

STATEMENT OF CASH FLOWS

Note	Year Ended March 31, 2021	Year Ended March 31, 2020
Cash Provided by Operating Activities		
Excess of receipts over expenditures	\$ 74,848	\$ 90,201
Amortization	31,869	30,155
	106,717	120,356
Changes in non-cash working capital		
Accounts payable and wages payable	372,544	4,324
Accounts receivable and due from government agencies	(54,672)	67,735
Prepaid expenses	18,140	(1,893)
Deposits	(72,500)	-
Deferred revenue	383,735	4,320,285
Deferred revenue – capital	(19,711)	36,255
	734,253	4,547,062
Cash Provided by (Used in) Investing Activities		
Acquisition of tangible capital assets	(10,363)	(64,127)
Net Increase (Decrease) in Cash		
Cash position – beginning of year	5,112,508	4,482,935
	5,112,508	629,573
Cash Position – End of Year	\$ 5,836,398	\$ 5,112,508

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)

The COVID-19 pandemic has severely impacted many local economies throughout British Columbia causing business disruptions through the reduction of non-essential services provided by the Society. During the year, 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.

As at March 31, 2021, the Society received provincial funding of \$29,759 from Emergency Management BC for staffing support to operate an Emergency Operations Centre in response to COVID-19.

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) 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

c) 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.

d) 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.

e) 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, estimate useful lives of tangible capital assets, accrued liabilities, deferred revenue and provision for severance obligation.

f) 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.

g) 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.

h) 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 14.

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.

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.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

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, 2021	As at March 31, 2020
Indigenous Services Canada	285,733	-
Union of B.C. Municipalities	67,173	269,149
Other receivables	8,333	17,529
Goods and Services Tax receivable	28,153	31,777
First Nations Health Authority	-	11,047
Emergency Management B.C.	\$ -	\$ 5,218
	\$ 389,392	\$ 334,720

6) Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value as at March 31, 2021	Net Book Value as at March 31, 2020
Computers and software	\$ 339,459	\$ (308,325)	\$ 31,134	\$ 38,514
Office furniture	164,573	(155,430)	9,143	11,429
Leasehold improvements	392,084	(332,112)	59,972	74,965
Field equipment	58,126	(54,462)	3,664	4,580
Telephone	44,476	(39,185)	5,291	937
Vehicles	18,464	(17,831)	633	904
Shop equipment	670	(619)	51	64
	\$ 1,017,852	\$ (907,964)	\$ 109,888	\$ 131,393

7) Accounts Payable and Accrued Liabilities

	As at March 31, 2021	As at March 31, 2020
Accounts payable and accrued liabilities	\$ 429,867	\$ 138,922
Government remittances	103,340	17,038
	\$ 533,207	\$ 155,960

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

MARCH 31, 2021

8) 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 2022 fiscal year or will be reduced from the 2022 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Balance End of Year
Emergency Management	\$ 1,883,429	\$ 3,364,639	2,337,502	\$ -	\$ 2,910,566
Wildfire services	2,335,727	-	871,523	-	1,464,204
Fire services	455,484	766,254	766,254	-	455,484
Forest Fuel Management	109,275	237,000	27,908	-	318,367
Vancouver Administration	45,570	522,828	503,799	-	64,599
Deferred Revenues, end of year	\$ 4,829,485	\$ 4,890,721	4,506,986	\$ -	\$ 5,213,220

9) 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.

10) 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 and thereafter are:

2022	6,530
2023	6,530
2024	4,199
2025	3,422
Thereafter	1,711

11) 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 99% (2020 – 91%) of funding received in the current year.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

MARCH 31, 2021

12) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits of \$250,129 (2020 – \$286,745) to the three highest remunerated employees for services, each of whom received total remuneration of \$75,000 or greater. In addition, \$19,600 (2020 - \$Nil) was paid to the members of the Board of Directors. This disclosure is provided in accordance with the requirements of the Societies Act of British Columbia.

13) 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.

14) 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, 2021	As at March 31, 2020
Fire Services	\$ 117,308	\$ 194,045
Emergency Management	2,439	21,765
Forest Fuel Management	71,637	63,269
	<u>\$ 191,384</u>	<u>\$ 279,079</u>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2021

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, 2021**

Total ISC Page 19	FNESS Management Page 20	Total Fire Services
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Revenue:

Fire Services- ISC Funding	1,190,000	0	1,190,000
Gross Revenue	1,190,000	0	1,190,000
Deferred Revenue-Capital - In(Out)	0	730	730
Deferred Revenue-Current Year End-(out)	(423,746)	0	(423,746)
Total Revenue	766,254	730	766,984

Expenditures:

Purchases- Capital Assets	0	1,818	1,818
Administration Charge/ (Recovery)	0	0	0
FS Overhead Costs	117,308	0	117,308
Total Funded Expenditures	766,254	1,818	768,072
Capital Equipment Purchased	0	(1,818)	(1,818)
Capital Amortization Expense	0	2,958	2,958
Loss (Gain) on sale of assets	0	0	0
Total Program Expenditures	766,254	2,959	769,213
Net Surplus (Deficit)	0	(2,229)	(2,229)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2021

Page 14

Total ISC Core- VanAdmin Page 27	UBCM Van Admin	Own Source Van Admin	Total Van Admin
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Revenue:

Administration- ISC Funding	457,321	0	0	457,321
FNESS Membership	1,220	0	0	1,220.00
Interest/Other Revenue	2,129	0	201	2,329.85
Donations - No Tax Receipts	0	0	235	235.00
Gross Revenues	460,670	0	436	461,106
Def. Revenue-Capital - In (Out)	15,680	0	0	15,680.00
Def. Revenue-Current Year End - (Out)	(3,334)	0	0	(3,334.00)
Total Revenues	473,016	0	436	473,452

Expenditures:

Total Salaries and Benefits	338,644	17,596	0	356,240
Communications/Cellular	3,552	0	0	3,552
Training & Development	10,562	0	0	10,562
Accounting/Audit Fees	2,995	0	0	2,995
Bank Service Charges	2,062	0	246	2,308
Building Maintenance	15,046	993	0	16,039
Computer Supplies & Mainten	6,984	0	0	6,984
Contractors/Consultants	24,670	0	0	24,670
Courier and Postage	3,016	250	0	3,266
Insurance	3,595	0	0	3,595
Legal & Professional	27,290	0	0	27,290
Membership and Dues	543	0	0	543
Office Equipment Lease/ Rental	212	0	0	212
Office Expenses	8,498	230	0	8,728
Printing and Stationery	4,344	0	0	4,344
Promotional Expenses	603	0	0	603
Purchases- Computers	3,924	0	0	3,924
Rent & Property Tax	12,651	0	0	12,651
Telephone/Internet/Cable	4,936	500	0	5,436
Total Travel Expenses	12,417	0	0	12,417
Utilities (Heat, Light,Power)	9,071	986	0	10,057
Vehicles- Gas	653	0	0	653
Vehicle-Insurance	944	0	0	944
Vehicles- Lease/Rental	5,029	0	0	5,029
Vehicle Repair	13	0	0	13
Administration Charges (Recoveries)	(46,175)	(22,213)	(14,727)	(83,115)
Total Funded Expenditures	456,080	(1,658)	(14,481)	439,940
Capital Amortization Expense	20,860	0	0	20,860
Capital Equipment Purchased	(3,924)	0	0	(3,924)
Total Program Expenditures	473,016	(1,658)	(14,481)	456,876
Net Surplus (Deficit)	0	1,658	14,917	16,575

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, 2021

Governance Board Page 28	Governance AGM Page 29	Total Governance
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Revenue:

Governance- ISC Funding	62,657	7,000	69,657
Gross Revenues	62,657	7,000	69,657

Def. Revenue-Current Year End - (Out)	(20,173)	(3,021)	(23,194)
Total Revenues	42,484	3,979	46,463

Expenditures:

Total Salaries and Benefits	5,679	133	5,813
Honorariums	19,600	0	19,600
Contractors/Consultants	0	500	500
Courier and Postage	527	177	704
Insurance	2,805	0	2,805
Printing and Stationery	634	100	734
Supplies and Materials	39	357	396
Total Travel Expenses	15,615	2,712	18,327
Overhead Recovery	(2,415)	0	(2,415)
Total Funded Expenditures	42,484	3,979	46,463
Net Surplus (Deficit)	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, 2021

Description	ISC- First Nations Adapt	FFM Own Source	UBCM Forest Fuel	BCWS -CRI	BCWS- Wildfire Firefighter Training	BCWS-Prescribed Burning	BCWS-Community Firefighter Model	Total Forest Fuel Management
Page 26								
Revenue:								
FN Adapt Program - ISC	237,000	0	0	0	0	0	0	237,000
Forest Fuel Management (UBCM)-BC	0	0	323,585	0	0	0	0	323,585
Forest Fuel Management- Ministry FLN	0	0	0	850,000	75,000	0	0	925,000
Interest/Other Revenue	0	675	0	0	0	0	0	675
Gross Revenues	237,000	675	323,585	850,000	75,000	0	0	1,486,259.68
Def. Revenue-Capital - In (Out)	0	0	0	2,113	0	0	0	2,113.00
Def. Revenue-Previous Year End- In (Out)	0	0	0	0	0	7,895	0	7,895.00
Def. Revenue-Current Year End - (Out)	(209,092)	0	0	0	(61,372)	0	0	-270,464.00
Total Revenues	27,908	675	323,585	852,113	13,628	7,895	0	1,225,803.68
Expenditures:								
Direct Salaries and Benefits	3,509	0	103,412	394,585	12,318	5,629	1,086	520,539
Contractor/Consultants	5,979	0	13,035	31,829	0	0	0	50,844
Communication/Cellular	0	0	4,459	10,848	0	0	0	15,307
Public Awareness Education	0	0	0	163	0	0	0	163
Supplies & Materials	0	0	578	2,552	0	0	0	3,129
Training & Development	0	0	154	1,466	0	(371)	0	1,249
Membership and Due	0	0	0	4,738	0	0	0	4,738
Direct Travel Expenses	0	0	4,268	20,518	0	67	0	24,853
Direct Vehicle Expenses	54	0	22,763	36,909	46	307	0	60,079
Indirect Salaries and Benefits	318	0	85,287	248,606	0	1,514	378	336,104
Accounting/ Audit Fees	0	0	1,226	4,177	0	0	0	5,403
Bank Services Charges	0	0	(75)	175	0	0	0	101
Building Maintenance	0	0	1,759	9,429	0	0	0	11,188
Computer Supplies & Maintenance	0	0	81	1,650	0	0	0	1,731
Courier & Postage	38	0	507	807	25	31	0	1,408
Insurance	0	0	1,965	6,681	0	0	0	8,646
Legal & Professional	0	0	3,277	358	0	0	0	3,634
Office/ Misc. Expenses	0	0	1,443	2,781	0	0	0	4,224
Printing & Stationary	10	0	5,801	3,064	0	0	0	8,875
Purchases-Computers	0	0	0	1,305	0	0	0	1,305
Purchases-Field Equipment	0	0	0	3,635	0	0	0	3,635
Rent & Property Taxes	0	0	0	22,286	0	0	0	22,286
Telephone/Internet/Cable	0	0	340	8,230	0	0	0	8,570
Utilities	0	0	0	6,155	0	0	0	6,155
Vancouver Admin. Charge	18,000	0	24,628	27,052	1,239	718	0	71,637
Administration (Recoveries)	0	(14,727)	0	0	0	0	0	-14,727
Total Funded Expenditures	27,908	(14,727)	274,908	850,000	13,628	7,895	1,464	1,161,076
Capital Amortization Expense	0	0	0	6,734	0	0	0	6,734
Capitalized Equipment Purchases	0	0	0	(4,621)	0	0	0	-4,621
Total Program Expenditures	27,908	(14,727)	274,908	852,113	13,628	7,895	1,464	1,163,189
Net Surplus (Deficit)	0	15,402	48,677	0	0	0	(1,464)	62,615

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SUMMARY PROGRAM STATEMENT
APRIL 1, 2020 to MARCH 31, 2021

	Fire Services Programs Page 12	Emergency Programs Page 13	Vancouver Administration Page 14	Board/AGM Expenses Page 15	Forest Fuel Management Page 16	Total
Revenues:						
ISC Funding	1,190,000	3,229,800	457,321	69,657	237,000	5,183,778
Emergency Management BC	0	29,759	0	0	0	29,759
Forest Fuel Man (UBCM) - BC	0	0	0	0	323,585	323,585
Minsitry of FLNRORD	0	0	0	0	925,000	925,000
	1,190,000	3,259,559	457,321	69,657	1,485,585	6,462,122
Interest/Memberships/Other Revenue	0	0	3,550	0	675	4,225
Donations- No Receipt	0	0	235	0	0	235
Gross Revenues	1,190,000	3,259,559	461,106	69,657	1,486,260	6,466,582
Deferred Revenue-Capital - In (Out)	730	1,188	15,680	0	2,113	19,711
Deferred Revenue-Previous Year End - In	0	101,620	0	0	7,895	109,515
Deferred Revenue-Current Year End - (Out)	(423,746)	(1,023,676)	(3,334)	(23,194)	(270,464)	(1,744,414)
Total Revenues/Contribution	766,984	2,338,691	473,452	46,463	1,225,804	4,851,394
Expenditures:						
Direct Salaries and Wages	267,937	36,186	286,030	4,462	408,292	1,002,907
Direct Employee Benefits	76,417	9,520	70,210	1,350	112,247	269,744
Accounting/Audit	0	0	2,995	0	5,403	8,398
Bank Charges/Fees	0	0	2,308	0	101	2,409
Building Maintenance	0	0	15,796	0	11,188	26,984
Communication/Cellular	0	1,353	3,552	0	15,307	20,212
Contracted/Consultants	156,720	31,116	24,670	500	50,844	263,850
Contractor- Other	0	213,482	0	0	0	213,482
Computer Supplies/Maintenance/Upgrade	0	0	6,984	0	1,731	8,715
Courier/Postage	0	458	3,266	704	1,408	5,836
Education Materials	0	339,471	0	0	0	339,471
Honorariums	0	0	0	19,600	0	19,600
Insurance	0	0	3,595	2,805	8,646	15,046
Legal and Professional	0	0	27,290	0	3,634	30,924
Membership and Dues	0	0	543	0	4,738	5,281
Office Equipment Lease/Rental	0	0	212	0	0	212
Office Expenses	0	0	8,728	0	4,224	12,952
On-Reserve Fuel Reduction Grants	0	1,590,872	0	0	0	1,590,872
On-Reserve Wildland FFT/Equipment	0	87,339	0	0	0	87,339
Printing and Stationary	0	1,069	4,344	734	8,875	15,022
Promotional Expenses	0	0	603	0	0	603
Public Awareness	0	0	0	0	163	163
Rent and Property Taxes	0	0	12,651	0	22,286	34,937
Supplies and Materials	67,775	925	0	396	3,129	72,225
Telephone/Internet/Cable	0	64	5,436	0	8,570	14,070
Training and Development	0	2,429	10,562	0	1,249	14,240
Travel Expenses	17,289	6,128	12,417	18,327	24,853	79,014
Utilities	0	0	10,057	0	6,155	16,212
Vehicle Expenses	62,808	16,638	6,639	0	60,079	146,164
Indirect Salaries and Wages	0	0	0	0	262,317	262,317
Indirect Employee Benefits	0	0	0	0	73,788	73,788
Purchases- Capital Assets	1,818			0	0	1,818
Purchases- Computers	0	0	3,924	0	1,305	5,229
Purchase-Field Equipment	0		0	0	3,635	3,635
Overhead Allocation	117,308	0	0	(2,415)	0	114,893
Administration Charges	0	2,439	0	0	71,637	74,076
Administration (Recoveries)	0	0	(83,115)	0	(14,727)	(97,842)
Total Funded Expenditures	768,072	2,339,488	439,697	46,463	1,161,076	4,754,796
Capitalized Equipment Purchased	(1,818)		(3,924)	0	(4,621)	(10,363)
Capital Amortization Expense	2,958	1,317	20,860	0	6,734	31,869
Total Program Expenditures	769,213	2,340,805	456,633	46,463	1,163,189	4,776,303
Net Surplus (Deficit)	(2,229)	(2,114)	16,818	0	62,615	75,090

**First Nations' Emergency Services Society of BC
Statement of Operations - ISC Funding Summary
For the Year Ended March 31, 2021**

	Reference	Actual March 31/21	Budget March 31/21	Actual March 31/20
ISC Revenues:				
Fire Services Programs	Page 19	1,190,000	1,190,000	1,136,481
Fire Services Management	Page 20	0	0	0
Emergency Management - On Reserve Fuel Treatment	Page 21	2,609,606	2,609,606	2,165,000
Emergency Management - Laptops for FN EM Planning	Page 22	0	0	326,608
Emergency Management - MOU Tripartite Agreement	Page 23	0	0	229,249
Emergency Management - First Aid and First Responder Training	Page 24	350,000	350,000	0
Emergency Management - Satellite Phones for FN Communities	Page 25	270,194	270,194	0
Forest Fuel Mitigation and Firesmart		0	0	4,888
First Nations Adapt- Climate Change and Capacity	Page 26	237,000	237,000	133,500
Core Funding - Vancouver Administration	Page 27	460,670	457,321	485,284
Core Funding - Governance (Board Expenditures)	Page 28	62,657	62,657	48,657
Core Funding - Governance (Annual General Meeting)	Page 29	7,000	7,000	7,000
Gross Revenues Before Deferred Items		5,187,127	5,183,778	4,536,667
Deferred Revenue-Capital - In - (Out)		16,410	0	(41,042)
Deferred Revenue Previous Year End - In (Out)		101,620	0	20,310
Deferred Revenue-Current Year End - (Out)		(1,683,042)	0	(1,936,972)
Net Revenues/Contribution		3,622,115	5,183,778	2,578,963
Program Expenditures:				
Fire Services Programs	Page 19	766,254	1,190,000	881,895
Fire Services Management	Page 20	1,818	0	2,970
Emergency Management - On Reserve Fuel Treatment	Page 21	1,891,693	2,609,606	727,304
Emergency Management - Laptops for FN EM Planning	Page 22	5,472	0	301,521
Emergency Management - MOU Tripartite Agreement	Page 23	60,715	0	146,353
Emergency Management - First Aid and First Responder Training	Page 24	44,238	350,000	
Emergency Management - Satellite Phones for FN Communities	Page 25	305,627	270,194	
Forest Fuel Mitigation and Firesmart		0	0	1,500
First Nations Adapt- Climate Change and Capacity	Page 26	27,908	237,000	29,408
Core Funding - Vancouver Administration	Page 27	456,080	457,321	487,696
Core Funding - Governance (Board Expenditures)	Page 28	42,484	62,657	39,941
Core Funding - Governance (Annual General Meeting)	Page 29	3,979	7,000	6,799
Total Program Expenditures		3,606,268	5,183,778	2,625,387
Capital Amortization Expense		23,818	0	20,942
Capitalized Equipment Purchased		(5,742)	0	(59,859)
Net Surplus (Deficit) from Operations		(2,229)	0	(7,506)

Description	FS2 Smoke Alarm/FE	FS4 FLS Education	FS5 FD Dev Training	FS6 Fire Fighter Training	FS10 FS Communications	FS1 FP Gov/Adm	FS7 Prov/Nat Comp	FS3 Youth Engagement	FS8 Networking & Mentor	FS9 Annual Summary	Totals
Revenue:											
Fire Services- ISC Funding	100,000	50,000	200,000	300,000	30,000	200,000	170,000	100,000	20,000	20,000	1,190,000
Gross Revenue	100,000	50,000	200,000	300,000	30,000	200,000	170,000	100,000	20,000	20,000	1,190,000
Deferred Revenue-Current Year End - In (Out)		(1,818)	(178,284)			(76,478)	(167,166)				(423,746)
Total Revenue	100,000	48,182	21,716	300,000	30,000	123,522	2,834	100,000	20,000	20,000	766,254
Direct Expenditures:											
Total Salaries and Benefits	23,083	28,427	12,728	117,934	64,095	59,022	2,150	4,547	17,976	14,391	344,353
Contracted Services		4,145		130,638	2,794	17,681				1,461	156,720
Supplies & Materials	67,775										67,775
Total Travel Expenses	67,775	6,572	0	144,204	2,825	18,665	0	0	282	1,461	241,784
Total Vehicle Expenses	0	4,135	2,546	34,949	614	15,088	356	693	4,155	272	62,808
FS Overhead Costs	16,808	6,876	6,443	53,176	9,774	13,097	327	3,888	2,926	3,995	117,308
Total Funded Expenditures	107,666	46,010	21,716	350,263	77,308	105,872	2,834	9,128	25,338	20,119	766,254
Capital Amortization Expense	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
Net Surplus (Deficit)	(7,666)	2,172	0	(50,263)	(47,308)	17,650	0	90,872	(5,338)	(119)	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, 2021

Page 20

Def. Revenue-Capital - In (Out)	730
Total Revenues	<u><u>730</u></u>
Purchase Capital Assets	1,818
Total Funded Expenditures	<u><u>1,818</u></u>
Capital Amortization Expense	2,958
Capitalized Equipment Purchased	(1,818)
Total Program Expenditures	<u><u>2,959</u></u>
Net Surplus (Deficit)	<u><u>(2,229)</u></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, 2021**

Description	ISC	ISC	ISC	Total Fuel
	Project Management	Community Grants	Training & Equip. Grants	Treatment Funding
Revenue:				
Fuel Treatment Project - ISC	288,000	2,321,606	0	2,609,606
Def. Revenue-Current Year End - (Out)	-74,518	-643,396	0	-717,914
Total Revenues	213,482	1,678,210	0	1,891,692
Expenditures:				
Direct Salaries and Benefits	58,550	0	0	58,550
Contractor/Consultants	83,768	0	0	83,768
On-Reserve Fuel Reduction Grants	0	1,590,872	0	1,590,872
On-Reserve -Wildland FFT/Equipment Grants	0	0	87,339	87,339
Direct Travel Expenses	5,818	0	0	5,818
Direct Vehicle Expenses	9,171	0	0	9,171
Total Direct	157,308	1,590,872	87,339	1,835,519
Indirect Expenditures:				
Indirect Salaries and Benefits	29,132	0	0	29,132
Office/ Misc. Expenses	132	0	0	132
Printing & Stationary	728	0	0	728
Vancouver Admin. Charge	26,182	0	0	26,182
Total Indirect	56,174	0	0	56,174
Total Funded Expenditures	213,482	1,590,872	87,339	1,891,693
Net Surplus (Deficit)	0	87,338	-87,339	0

First Nation Funded Grants	Funded Grants Total
Akisiq'huk Band	9,114.90
Aq'am	80,776.00
Aq'am	59,850.00
Ashcroft Indian Band	75,000.00
Boothroyd Indian Band	23,652.90
Bridge River Indian Band	49,036.00
Cayoose Creek Band	28,845.00
Coldwater Indian Band	50,000.00
Daylu Dena Council	10,000.00
Fort Nelson First Nation	108,342.00
Halalt First Nation	50,000.00
Kanaka Bar Indian Band	90,573.00
Kwadacha First Nation	57,690.00
Lil'wat Nation	25,000.00
Lower Similkameen Indian Band	57,690.00
Neskonlith Indian Band	89,919.80
Nooaitch Indian Band	75,973.93
Okanagan Indian Band	53,650.40
Shackan Indian Band	42,014.78
Siska Indian Band	22,577.40
Skuppah Band	57,690.00
Spuzzum First Nation	57,690.00
Tahltan Indian Band	10,000.00
Taku River Tlingit First Nation	10,000.00
T'it'q'et Administration	61,032.00
Tla'amin Nation	50,000.00
Tobacco Plains Indian Band	80,189.10
Ts'kw'aylaxw First Nation	61,440.00
Ts'kw'aylaxw First Nation	12,275.00
Tsle	75,000.00
Xaxli'p Administration	55,850.00
	<u>872,992.41</u>
ISC Wildland FFT/Equipment	
Lower Nicola Indian Band	3,000.00
Neskonlith Indian Band	13,710.32
Simpw First Nation	16,766.02
Stswecem'c Xgat'tem	7,423.96
Whispering Pines/Clinton Indian Band	24,450.00
Williams Lake First Nation	<u>21,988.55</u>
	87,338.85
Total Funded Grants	<u>960,331</u>

**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, 2021**

Description	Laptops for FN Communities	Total Laptops for FN EM Funding
Revenue:		
Deferred Revenue-Previous Year End	5,472	5,472
Total Revenues	5,472	5,472
Expenditures:		
Total Salaries and Benefits	5,472	5,472
Total Funded Expenditures	5,472	5,472
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, 2021**

Description	MOU Tripartite Agreement	Total MOU Funding
Revenue:		
Deferred Revenue- Previous Year End	60,715	60,715
Total Revenues	60,715	60,715
Expenditures:		
Total Salaries and Benefits	11,298	11,298
Contractor/Consultants	31,116	31,116
Communication/Cellular	868	868
Direct Travel Expenses	779	779
Direct Vehicle Expenses	15,069	15,069
Courier & Postage	458	458
Printing & Stationary	1,069	1,069
Total Funded Expenditures	60,715	60,715
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 First Aid and First Responder Training - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2021**

Description	ISC	Total
	FIRST RESPONDER TRAINING	FIRST RESPONDER Funding
Revenue:		
Emergency Services- ISC Funding	350,000	350,000
Gross Revenues	350,000	350,000
Def. Revenue-Current Year End - (Out)	-305,762	-305,762
Total Revenues	44,238	44,238
Expenditures:		
Total Salaries and Benefits	3,801	3,801
Educational Materials	33,844	33,844
Supplies & Materials	810	810
Training & Development	2,429	2,429
Direct Travel Expenses	3,354	3,354
Total Funded Expenditures	44,238	44,238
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 Satellite Phones for First Nation Communities - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2021**

Description	ISC SATELLITE PHONES	Total SATELLITE PHONES Funding
Revenue:		
Emergency Services- ISC Funding	270,194	270,194
Gross Revenues	270,194	270,194
Def. Revenue- Previous Year End - In	35,433	35,433
Total Revenues	305,627	305,627
Expenditures:		
Educational Materials	305,627	305,627
Total Funded Expenditures	305,627	305,627
Net Surplus (Deficit)	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FIRST NATIONS ADAPT- Climate Change Project and Capacity - ISC FUNDED
 FOR THE YEAR ENDED MARCH 31, 2021**

Description	FN Adapt Project Management	Total FN Adapt Funding
Revenue:		
First Nations Adapt - ISC Funding	237,000	237,000
Gross Revenues	237,000	237,000
Def. Revenue-Current Year End - (Out)	-209,092	-209,092
Total Revenues	27,908	27,908
Expenditures:		
Direct Salaries and Benefits	3,509	3,509
Contractor/Consultants	5,979	5,979
Direct Vehicle Expenses	54	54
Indirect Salaries and Benefits	318	318
Courier & Postage	38	38
Printing & Stationary	10	10
Vancouver Admin. Charge	18,000	18,000
Total Funded Expenditures	27,908	27,908
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, 2021**

Description	VandAdmin	Total
	Fire Project	VanAdmin
Revenue:		
Administraton- ISC Funding	457,321	457,321
FNESS Membership	1,220	1,220
Interest/Other Revenue	2,129	2,129
Gross Revenues	460,670	460,670
Def. Revenue-Capital - In (Out)	15,680	15,680
Def. Revenue-Current Year End - (Out)	(3,334)	(3,334)
Total Revenues	473,016	473,016
Expenditures:		
Total Salaries and Benefits	338,644	338,644
Contractors/Consultants	24,670	24,670
Communications/Cellular	3,552	3,552
Training & Development	10,562	10,562
Accounting/Audit Fees	2,995	2,995
Bank Service Charges	2,062	2,062
Building Maintenance	15,046	15,046
Computer Supplies & Mainten	6,984	6,984
Courier and Postage	3,016	3,016
Insurance	3,595	3,595
Legal & Professional	27,290	27,290
Membership and Dues	543	543
Office Equipment Lease/ Rental	212	212
Office Expenses	8,498	8,498
Printing and Stationery	4,344	4,344
Promotional Expenses	603	603
Purchases- Computers	3,924	3,924
Rent & Property Tax	12,651	12,651
Telephone/Internet/Cable	4,936	4,936
Total Travel Expenses	12,417	12,417
Utilities (Heat, Light,Power)	9,071	9,071
Vehicle- Gas	653	653
Vehicle-Insurance	944	944
Vehicle- Lease/Rental	5,029	5,029
Vehicle- Repairs	13	13
Administration Charges (Recoveries)	(46,175)	(46,175)
Total Expenditures	456,080	456,080
Capital Amortization Expense	20,860	20,860
Capital Equipment Purchased	(3,924)	(3,924)
Total Funded Expenditures	473,016	473,016
Net Surplus (Deficit)	0	0

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, 2021

Description	Governance Board	Total Board
Revenue:		
Governance Board- ISC Funding	62,657	62,657
Gross Revenues	62,657	62,657
Def. Revenue-Current Year End - (Out)	(20,173)	(20,173)
Total Revenues	42,484	42,484
Expenditures:		
Total Salaries and Benefits	5,679	5,679
Honorariums	19,600	19,600
Courier and Postage	527	527
Insurance	2,805	2,805
Printing and Stationery	634	634
Supplies and Materials	39	39
Total Travel Expenses	15,615	15,615
Overhead Recovery	(2,415)	(2,415)
Total Funded Expenditures	42,484	42,484
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, 2021

Description	Governance AGM	Total AGM
Revenue:		
Governance (AGM) - ISC Funding	7,000	7,000
Gross Revenues	7,000	7,000
Def. Revenue-Current Year End - (Out)	(3,021)	(3,021)
Total Revenues	3,979	3,979
Expenditures:		
Total Salaries and Benefits	133	133
Contractors/Consultants	500	500
Courier and Postage	177	177
Printing and Stationery	100	100
Supplies and Materials	357	357
Total Travel Expenses	2,712	2,712
Total Funded Expenditures	3,979	3,979
Net Surplus (Deficit)	0	0