

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2022

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 of March 31, 2022, 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 of March 31, 2022, 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 scepticism 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.

Burnaby, BC

July 11, 2022



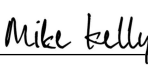
CHARTERED PROFESSIONAL ACCOUNTANTS

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2022

STATEMENT OF FINANCIAL POSITION

	Note	As at March 31, 2022	As at March 31, 2021
ASSETS			
Current Assets			
Cash		\$ 21,019,561	\$ 5,836,398
Amounts receivable	(4)	4,439,073	389,392
Prepaid expenses		52,414	34,947
		25,511,048	6,260,737
Non-current Assets			
Tangible capital assets	(5)	167,572	109,888
Security deposits		4,067	4,067
		\$ 25,682,687	\$ 6,374,692
LIABILITIES			
Current Liabilities			
Accounts payable and accrued liabilities	(6)	\$ 446,293	\$ 533,207
Wages payable		70,505	99,185
Deferred revenues	(7)	23,763,334	5,213,220
		24,280,132	5,845,612
Non-current Liabilities			
Deferred revenue – capital		162,670	103,137
Other obligations	(8)	30,000	79,806
		24,472,802	6,028,555
NET ASSETS			
Invested in tangible capital assets	(12)	(103,625)	(3,612)
Restricted funds	(12)	8,879	8,879
Unrestricted funds		1,304,631	340,870
		1,209,885	346,137
		\$ 25,682,687	\$ 6,374,692

The financial statements were approved by the Board of Directors on July 11, 2022 and were signed on its behalf by:


 Director


 Director

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2022

STATEMENT OF OPERATIONS

		Year ended March 31, 2022	Budget for the year ended March 31, 2022	Year ended March 31, 2021
	Schedule			
REVENUE				
Fire Services	(1)	\$ 883,650	\$ 719,516	\$ 766,984
Emergency Management	(2)	6,097,091	6,552,984	2,338,692
Vancouver Administration	(3)	566,453	512,579	473,452
Board Activities and Annual General Meeting	(4)	46,406	69,657	46,463
Forest Fuel Management	(5)	846,648	3,678,015	1,225,804
		8,440,248	11,532,751	4,851,395
EXPENSES				
Fire Services	(1)	895,475	719,516	769,212
Emergency Management	(2)	5,308,941	6,552,984	2,340,805
Vancouver Administration	(3)	478,569	512,579	456,877
Board Activities and Annual General Meeting	(4)	46,406	69,657	46,463
Forest Fuel Management	(5)	847,108	3,678,015	1,163,190
		7,576,499	11,532,751	4,776,547
Excess of revenue over expenses from operations		\$ 863,748	\$ -	\$ 74,848

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2022

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	\$ -	98,607	(40,480)	(59,533)	(98,607)	(100,013)	(3,612)	(103,625)
Externally restricted-AANDC capital	-	-	-	-	-	-	8,879	8,879
UNRESTRICTED								
Fire Services	(11,825)	(11,445)	4,193	7,632	11,445	-	(22,401)	(22,402)
Emergency Management	788,150	(42,156)	7,234	34,967	42,156	830,351	177,589	1,007,940
Vancouver Administration	87,884	(13,958)	18,809	(3,870)	13,958	102,823	81,975	184,798
Board Activity and Annual General Meeting	-	-	-	-	-	-	(5,478)	(5,478)
Forest Fuel Management	(461)	(31,048)	10,244	20,804	31,048	30,587	111,604	142,069
FNESS Own Programs/Other Income	-	-	-	-	-	-	(2,419)	(2,419)
TOTAL UNRESTRICTED	863,748	(98,607)	40,480	59,533	98,607	963,761	340,870	1,304,631
TOTAL NET ASSETS	\$ 863,748	-	-	-	-\$	863,748	346,137	1,209,885

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2022

STATEMENT OF CASH FLOWS

	Note	Year Ended March 31, 2022	Year Ended March 31, 2021
Cash Provided by Operating Activities			
Excess of receipts over expenditures		\$ 863,748	\$ 74,848
Gain of disposition of tangible capital asset		(4,557)	-
Amortization		40,480	31,869
		899,671	106,717
Changes in non-cash working capital			
Accounts payable and wages payable		(115,595)	372,544
Accounts receivable and due from government agencies		(4,049,681)	(54,672)
Prepaid expenses		(17,467)	18,140
Deposits		-	(72,500)
Deferred revenue		18,550,114	383,735
Deferred revenue – capital		59,533	(19,711)
		15,276,770	734,253
Cash Provided by (Used in) Investing Activities			
Proceeds on disposition of tangible capital assets		5,000	-
Acquisition of tangible capital assets		(98,607)	(10,363)
		(93,607)	(10,363)
Net Increase (Decrease) in Cash		15,183,163	723,890
Cash position – beginning of year		5,836,398	5,112,508
Cash Position – End of Year		\$ 21,019,561	\$ 5,836,398

NOTES TO FINANCIAL STATEMENTS

1) Purpose of Society

First Nations Emergency Services Society of B.C. (the "Society") is a not-for-profit organization established provincially under the Societies Act of British Columbia. The purpose of the Society is to:

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

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

2) Significant Accounting Policies

a) Basis of Presentation

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

b) 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.

(continued)

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 13.

3) Financial Instruments

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

Credit Risk

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

Interest Rate Risk

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

Liquidity Risk

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

Fair Value

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

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

MARCH 31, 2022

4) Amounts Receivable

	As at March 31, 2022	As at March 31, 2021
Indigenous Services Canada	4,126,366	285,733
Other receivables	146,902	8,333
Emergency Management B.C.	83,520	-
Goods and Services Tax receivable	68,837	28,153
First Nations Technology Council	13,448	-
Union of B.C. Municipalities	-	67,173
	\$ 4,439,073	\$ 389,392

5) Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value as at March 31, 2022	Net Book Value as at March 31, 2021
Computers and software	\$ 422,083	\$ (330,059)	\$ 92,024	\$ 31,134
Office furniture	164,573	(157,259)	7,314	9,143
Leasehold improvements	392,084	(344,106)	47,978	59,972
Field equipment	58,126	(55,195)	2,931	3,664
Telephone	44,476	(40,772)	3,704	5,291
Vehicles	15,982	(2,397)	13,585	633
Shop equipment	670	(634)	36	51
	\$ 1,097,994	\$ (930,422)	\$ 167,572	\$ 109,888

6) Accounts Payable and Accrued Liabilities

	As at March 31, 2022	As at March 31, 2021
Accounts payable and accrued liabilities	\$ 437,802	\$ 429,867
Government remittances	8,491	103,340
	\$ 446,293	\$ 533,207

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

MARCH 31, 2022

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 2023 fiscal year or will be reduced from the 2023 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Balance End of Year
Emergency Management	\$ 2,910,566	\$ 22,192,379	3,431,731	\$ -	\$ 21,671,214
Wildfire services	1,464,204	1,809,500	2,600,628	-	673,076
Fire services	455,484	423,746	171,766	-	707,464
Forest Fuel Management	318,367	417,020	122,341	-	613,046
Vancouver Administration	64,599	589,735	555,800	-	98,534
Deferred Revenues, end of year	\$ 5,213,220	\$ 25,432,380	6,882,266	-	\$ 23,763,334

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 and thereafter are:

2023	\$ 6,530
2024	4,199
2025	3,422
2026	1,711

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 85% (2021 – 99%) of funding received in the current year.

11) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits of \$1,090,426 (2021 – \$250,129) to the ten (2021 – three) highest remunerated employees for services, each of whom received total remuneration of \$75,000 or greater. In addition, \$26,000 (2021 - \$19,600) 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.

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 for all capital asset acquisitions, amortization expense, allocations and related deferred capital contributions.

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, 2022	As at March 31, 2020
Fire Services	\$ 410,629	\$ 117,308
Emergency Management	164,500	2,439
Forest Fuel Management	-	71,637
	\$ 575,129	\$ 191,384

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.
MARCH 31, 2022

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, 2022

Page 1

Total	FNESS	Total
ISC	Management	Fire
Sch 1	Sch 2	Services

Revenue:

Fire Services- ISC Funding	719,516.00	-	719,516.00
Gross Revenue	719,516.00	-	719,516.00
Deferred Revenue-Capital - In(Out)	-	- 7,632	- 7,631.73
Deferred Revenue-Previous Year-In	171,766.20	-	171,766.20
Total Revenue	891,282.20	- 7,632	883,650.47

Expenditures:

FS Overhead Costs	410,628.78	-	410,628.78
Total Funded Expenditures	891,282.39	11,445	902,727.05
Capital Equipment Purchased	-	- 11,445	- 11,444.66
Capital Amortization Expense	-	4,192	4,192.35
Loss (Gain) on sale of assets	-	-	-
Total Program Expenditures	891,282.39	4,192.35	895,474.74
Net Surplus (Deficit)	- 0	- 11,825	- 11,825

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2022

Page 3

Total ISC	Retreat	Own Source	Total
Core- VanAdmin	Van	Van	Van
Sch 10	Admin	Admin	Admin

Revenue:

Administration- ISC Funding	512,579	0	0	512,579
FNESS Membership	1,230	0	0	1,230
Vancouver Foundation		50,000		50,000
Interest/Other Revenue	0.18	0	367.50	368
Donations - No Tax Receipts		0	1,593.84	1,594
Gross Revenues	513,809	50,000	1,961	565,771
Def. Revenue-Capital - In (Out)	3,870	0	0	3,870
Def. Revenue-Current Year End - (Out)	(3,187.95)	0	0	(3,188)
Total Revenues	514,492	50,000	1,961	566,453

Expenditures:

Total Salaries and Wages	200,354	0	0	200,354
Total Benefits	19,960	0	0	19,960
Total Salaries and Benefits	220,314	0	0	220,314
Honorariums	0	0	0	0
Communications/Cellular	14,054.78	0	0	14,055
Personal Protective Eqt/Uniforms		0	0	0
Training & Development	7,823.95	7,932.33	0	15,756
Accounting/Audit Fees	9,381.41	0	0	9,381
Bank Service Charges	2,848.26		261.00	3,109
Building Maintenance	19,486.52		0	19,487
Computer Supplies & Mainten	85,585.52		0	85,586
Contractors/Consultants	87,466.36		0	87,466
Courier and Postage	7,530.38		0	7,530
Insurance	5,753.00		0	5,753
Legal & Professional	3,213.04	0	0	3,213
Membership and Dues	10,584.50	0	0	10,585
Office Equipment Lease/ Rental	(211.70)	0	0	(212)
Office Expenses	27,178.82		0	27,179
Printing and Stationery	289.87	0	0	290
Public Awareness Education	2,039.72	0	0	2,040
Purchases- Computers	13,957.98	0	0	13,958
Donations Distributed	11,136.00			11,136
Rent & Property Tax	17,992.95	0	0	17,993
Staff Hiring/Recruitment	62.99			63
Telephone/Internet/Cable	2,222.23		0	2,222
Total Travel Expenses	25,248	35,077	3,974	64,299
Utilities (Heat, Light,Power)	8,465.06		0	8,465
Vehicles- Gas	266.18		0	266
Vehicle-Insurance	1,793.00		0	1,793
Vehicles- Lease/Rental	5,490.87		0	5,491
Vehicle Repair	1,000.00		0	1,000
Administration Charges (Recoveries)	(164,500.00)			(164,500)
Total Funded Expenditures	426,474	43,009	4,235	473,718
Capital Amortization Expense	18,809.22	0	0	18,809
Loss (Gain) on Sales of Assets	0	0	0	0
Capital Equipment Purchased	(13,958)	0	0	(13,958)
Total Program Expenditures	431,325	43,009	4,235	478,569
Net Surplus (Deficit)	83,167	6,991	(2,273)	87,884

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, 2022

Page 4

Governance Board Sch 11	Governance AGM Sch 12	Total Governance
-------------------------------	-----------------------------	---------------------

Revenue:

Governance- ISC Funding	66,657	3,000	69,657
Gross Revenues	66,657	3,000	69,657
Def. Revenue-Current Year End - (Out)	- 21,791	- 1,460	- 23,251
Total Revenues	44,866	1,540	46,406

Expenditures:

Total Salaries and Wages	1,366	565	1,931
Total Benefits	1,286	301	1,586
Total Salaries and Benefits	2,651	866	3,517
Honorariums	26,000	-	26,000
Courier and Postage	355		355
Insurance	2,950	-	2,950
Printing and Stationery	466		466
Supplies and Materials		242	242
Travel-Catering/Venue Rental	1,047		1,047
Travel-Meals and Accomodations	4,979	308	5,287
Travel-Mileage	1,150	124	1,274
Travel-Transportation	5,267		5,267
Total Travel Expenses	12,444	432	12,876
Total Funded Expenditures	44,866	1,540	46,406
Net Surplus (Deficit)	-	-	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, 2022

Page 5

Description	UBCM Forest Fuel	ISC- First Nations Adapt	BCWS -CRI	FFM Own Source	BCWS- Prescribed Burning	BCWS- Community Firefighter Model	Total Forest Fuel Management
	840	856	862	860	864	867	
	Sch 13						
Revenue:							
FN Adapt Program - ISC	-	133,500					133,500
Forest Fuel Management (UBCM)-BC	150,000						150,000
Forest Fuel Management- Ministry FLNRORD	-		850,000				850,000
Gross Revenues	150,000	133,500	850,000	-	-	-	1,133,500
Def. Revenue-Capital - In (Out)	-	-	20,804			-	20,804
Def. Revenue-Previous Year End- In (Out)	-	-	-		50,307		50,307
Def. Revenue-Current Year End - (Out)	- 108,505	- 98,668	- 109,182		-	-	316,356
Total Revenues	41,495	34,832	720,013	-	50,307	-	846,648
Expenditures:							
Direct Expenditures:							
Direct Salaries and Wages	1,638	3,121	161,264		37,944	76	204,043
Direct Employee Benefits	3,576	486	73,187		3,588	16	80,854
Direct Salaries and Benefits	5,215	3,607	234,452	-	41,532	92	284,897
Contractor/Consultants	605	30,572	85,410		5,733		122,321
Personal Protective Eqt/Uniforms			3,747				3,747
Communication/Cellular	1,157	-	18,456				19,613
Public Awareness Education		-	2,494				2,494
Supplies & Materials		-	109				109
Training & Development		-	4,816				4,816
Membership and Due	-	-	3,522				3,522
Direct Travel Expenses	-	-	21,140		2,678		23,819
Direct Vehicle Expenses	8,273	-	47,413		-		55,686
Total Direct	15,250	34,179	421,560		49,943	92	521,025
Indirect Expenditures:							
Operations Manager	502	41	29,565		-	82	30,190
General Administraion Wages	8,322	491	135,206		280	234	144,532
Overtime		-	2,895			-	2,895
Indirect Salaries and Wages	8,824	532	167,666		280	316	177,618
Indirect Employee Benefits	4,851	121	48,297		42	53	53,365
Indirect Salaries and Benefits	13,675	652	215,963		322	369	230,982
Accounting/ Audit Fees	907		5,141				6,048
Bank Services Charges			72				72
Building Maintenance			9,483				9,483
Computer Supplies & Maintenance			14,487				14,487
Courier & Postage			229		41		271
Insurance	9,539		5,752				15,291
Office/ Misc. Expenses			10,595				10,595
Printing & Stationary	889		889				1,779
Purchases-Computers			31,048				31,048
Rent & Property Taxes			22,721				22,721
Telephone/Internet/Cable			1,782				1,782
Utilities	1,235		5,650				6,885
Total Indirect	26,245	652	323,814		363	369	351,445
Total Funded Expenditures	41,495	34,832	745,374	-	50,307	461	872,469
Loss (Gain) on sale of Assets		-	4,557			-	4,557
Capital Amortization Expense			10,244				10,244
Capitalized Equipment Purchases		-	31,048			-	31,048
Total Program Expenditures	41,495	34,832	720,013	-	50,307	461	847,108
Net Surplus (Deficit)	-	-	0	-	0	461	461

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SUMMARY PROGRAM STATEMENT
APRIL 1, 2020 to MARCH 31, 2022

Appendix 1

	Fire Services Programs	Emergency Programs	Vancouver Administration	Board/AGM Expenses	Forest Fuel Management	Total
	Page 1	Page 2	Page 3	Page 4	Page 5	
Revenues:						
ISC Funding	719,516	5,806,520	512,579	69,657	133,500	7,241,772
FN Adapt Program - INAC						0
Emergency Management BC		83,520				83,520
Emergency Services - Others						0
Forest Fuel Man (UBCM) - BC					150,000	150,000
Vancouver Foundation			50,000			50,000
Minsitry of FLNRORD					850,000	850,000
Provincial/Federal/Other Agencies	0	0	0	0	0	0
	719,516	5,890,040	562,579	69,657	1,133,500	8,375,292
Interest/Memberships/Other Revenue	0	0	1,598			1,598
Donations- No Receipt	0	844,808	1,594			846,402
Gross Revenues	719,516	6,734,848	565,771	69,657	1,133,500	9,223,292
Deferred Revenue-Capital - In (Out)	- 7,631.73	- 34,967.28	3,870	-	20,804	(59,533)
Deferred Revenue-Previous Year End - In	171,766.20	464,641.17			50,307	686,714
Deferred Revenue-Current Year End - (Out)	-	1,067,430.71	(3,188)	- 23,251	- 316,356	(1,410,225)
Total Revenues/Contribution	883,650	6,097,091	566,453	46,406	846,647	8,440,248
Expenditures:						
Direct Salaries and Wages	290,241.13	1,134,101.20	200,354.07	1,930.93	204,043.09	1,830,670
Direct Employee Benefits	86,828.18	177,831.97	19,959.58	1,586.25	80,854.32	367,060
Accounting/Audit			9,381.41		6,048.00	15,429
Bank Charges/Fees			3,109.26		72.46	3,182
Building Maintenance		13,947.07	19,486.52		9,483.30	42,917
Communication/Cellular	9,030.28	75,241.65	14,054.78		19,613.21	117,940
Contracted/Consultants		989,926.70	87,466.36		122,320.74	1,199,714
Contractor- Other		376,224.78			109.48	376,334
Computer Supplies/Maintenance/Upgrade	127,814.52	158,195.96	85,585.52	241.75	14,486.93	386,325
Courier/Postage		16,127.84	7,530.38	354.81	270.50	24,284
Education Materials		129,023.16				129,023
Equipment/Rentals/small tools		244.22				244
Honorariums				26,000.00	15,291.00	41,291
Insurance	15,691.00		5,753.00	2,949.96		24,394
Legal and Professional			3,213.04			3,213
Emergency Management donation Garant		50,700.00				50,700
Membership and Dues			10,584.50		3,521.74	14,106
Office Equipment Lease/Rental		-	211.70			(212)
Office Expenses			27,200.82		10,594.73	37,796
Other Project/ Program Expenses						0
On-Reserve Fuel Reduction Grants		1,105,013.39				1,105,013
On-Reserve Wildland FFT/Equipment		3,000.00				3,000
Personal Protective Eqt/Uniforms	113,438.73	141,332.52			3,746.83	258,518
Donations Distributed			11,136.00			11,136
Printing and Stationary		889.43	289.87	466.17	1,778.86	3,424
Public Awareness			2,039.72		2,493.87	4,534
Rent and Property Taxes		22,550.00	17,992.95		22,721.00	63,264
Staff Hiring/Recruitment			62.99			63
Telephone/Internet/Cable		57.01	2,222.23		1,782.45	4,062
Training and Development	1,637.60	3,995.14	15,756.28		4,816.20	26,205
Training Registration FN Communité	3,246.62					3,247
Rent-Remote Locations	889.43					889
Travel Expenses	43,062.73	610,827.90	64,299.14	12,876.14	23,818.68	754,885
Utilities			8,465.06		62,571.26	71,036
Vehicle Expenses	60,521.57	121,871.61	8,465.06			190,858
Indirect Salaries and Wages					177,617.74	177,618
Indirect Employee Benefits					53,364.53	53,365
Purchases- Capital Assets	11,444.66					11,445
Purchases- Computers		26,174.19	13,957.98		31,048.44	71,181
Purchase-Field Equipment		3,028.26				3,028
Purchase - Office Equipment		19,004.17				19,004
Staff Hiring/Recruitment		55.00	62.99			118
Overhead Allocation	138,880.60					138,881
Administration Charges		164,500.00				164,500
Administration (Recoveries)			- 164,500.00			(164,500)
Total Funded Expenditures	902,727	5,343,863	473,718	46,406	872,469	7,639,183
Capitalized Equipment Purchased	- 11,444.66	- 42,156.17	- 13,957.98	-	31,048.44	(98,607)
Capital Amortization Expense	4,192.35	7,233.92	18,809.22		10,244.12	40,480
Loss (Gain) on sale of Assets	0	0	0	0	(4,557)	(4,557)
	0	0	0		0	0
Total Program Expenditures	895,475	5,308,941	478,569	46,406	847,108	7,576,499
Net Surplus (Deficit)	(11,825)	788,150	87,884	0	(461)	863,748

**First Nations' Emergency Services Society of BC
Statement of Operations - ISC Funding Summary
For the Year Ended March 31, 2022**

Exhibit 1

		Actual	Budget	Actual
	Reference	March 31/22	March 31/22	March 31/21
ISC Revenues:				
Fire Services Programs	Page	719,516	719,516	1,190,000
Fire Services Management	Page	0	0	0
Emergency Management - On Reserve Fuel Treatment	Page	2,364,678	2,364,679	2,609,606
Emergency Management - EOC Flood Response	Page	1,322,441		0
Emergency Management - Wildfires FNESS EOC	Page	1,809,500	1,809,500	0
Emergency Management - Em coordination-Capacity Enhancement	Page	100,000	100,000	0
Emergency Management - Provincial Forum (MOU)	Page	0	0	0
Emergency Management - MOU Tripartite Agreement	Page	0	0	0
Emergency Management - First Aid and First Responder Training	Page	0	0	350,000
Emergency Management - Satellite Phones for FN Communities	Page	0	0	270,194
First Nations Adapt- Climate Change and Capacity	Page	133,500	133,500	237,000
Core Funding - Vancouver Administration	Page	513,809	512,579	460,670
Core Funding - Governance (Board Expenditures)	Page	66,657	65,657	62,657
Core Funding - Governance (Annual General Meeting)	Page	3,000	4,000	7,000
Gross Revenues Before Deferred Items		7,033,101	5,709,431	5,187,127
Deferred Revenue-Capital - In - (Out)		(18,455)	0	16,410
Deferred Revenue Previous Year End - In (Out)		417,557	0	101,620
Deferred Revenue-Current Year End - (Out)		(961,475)	0	(1,683,042)
Net Revenues/Contribution		6,470,728	5,709,431	3,622,115
Program Expenditures:				
Fire Services Programs	Page	891,282	719,516	766,254
Fire Services Management	Page	5,391	0	1,818
Emergency Management - On Reserve Fuel Treatment	Page	1,484,238	2,364,679	1,891,693
Emergency Management - EOC Flood Response	Page	1,322,441	0	0
Emergency Management - Wildfires FNESS EOC	Page	1,809,286	1,809,500	0
Emergency Management - Emergency Management Manager	Page	94,698	100,000	0
Emergency Management - Provincial Forum (MOU)	Page	126,964	0	0
Emergency Management - MOU Tripartite Agreement	Page	0	0	60,715
Emergency Management - First Aid and First Responder Training	Page	161,580	0	44,238
Emergency Management - Satellite Phones for FN Communities	Page	26,795	0	305,627
First Nations Adapt- Climate Change and Capacity	Page	34,832	133,500	0
Core Funding - Vancouver Administration	Page	509,640	512,579	27,908
Core Funding - Governance (Board Expenditures)	Page	44,866	65,657	456,080
Core Funding - Governance (Annual General Meeting)	Page	1,540	4,000	42,484
Emergency Service Laptop Project	Page	0	0	6,799
Emergency Service Water System	Page		0	
Total Program Expenditures		6,513,553	5,709,431	3,609,088
Capital Amortization Expense		26,043	0	23,818
Loss (Gain) on sale of Assets		0	0	0
Capitalized Equipment Purchased		(56,114)	0	(5,742)
Net Surplus (Deficit) from Operations		(12,753)	0	(5,048)

FINSS-REVENUE/EXPENDITURE SUMMARY
FIRE SERVICES PROGRAMS - ISC Funded Programs
April 01 to March 31, 2022

	FS-2	FS-4	FS-1	FS-5	FS-10	FS-6	FS-7	FS-3	FS-10	FS-8	FS-9	
<i>Project</i>	Smoke Alarm	FLS Education	FD Dev Train	F Fighter Tr	Communicati	FP Gov/Adm	Prov Comp	Youth Engagement Initiative	Fire Safety Assessments	Networking and Mentor Pilot	Annual Summary Report	Totals
<i>Revenue:</i>												
ISC Funding/Contribution.....	99,999.96	69,999.96	41,505.00	41,505.00	45,000.00	41,505.96	170,000.00	120,000.00	50,000.04	20,000.04	20,000.04	719,516.00
Def. Revenue-Previous Year End	-	-	-	171,766.20	-	-	-	-	-	-	-	171,766.20
Total Revenue	99,999.96	69,999.96	41,505.00	213,271.20	45,000.00	41,505.96	170,000.00	120,000.00	50,000.04	20,000.04	20,000.04	891,282.20
Deferred Revenue-Capital - In(Out)	-	69,999.96	41,505.00	213,271.20	45,000.00	41,505.96	170,000.00	120,000.00	50,000.04	20,000.04	20,000.04	891,282.20
Total Revenue	99,999.96	69,999.96	41,505.00	213,271.20	45,000.00	41,505.96	170,000.00	120,000.00	50,000.04	20,000.04	20,000.04	891,282.20
<i>Direct Expenditures:</i>												
Total Salaries and Benefits	18,311.46	36,651.20	252.72	150,339.84	90,306.32	59,596.75	3,633.34	8,801.88	7,187.23	831.73	1,156.65	377,069.12
Total Travel Expenses	-	1,569.68	5,139.91	19,704.83	20,106.06	7,459.41	300.00	337.34	-	-	-	43,062.73
Total Vehicle Expenses	-	6,745.47	46.99	25,245.51	15,099.02	10,387.04	-	1,616.53	1,381.00	-	-	60,521.57
FS Overhead Costs	146,557.38	16,475.66	87,906.93	87,571.02	37,523.48	22,575.89	5,747.84	2,912.84	2,475.72	547.82	334.20	410,628.78
Total Funded Expenditures	164,868.84	61,442.01	83,066.73	282,861.21	163,034.88	100,019.09	9,081.18	12,993.91	11,043.96	1,379.55	1,490.85	891,282.20
Capital Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Equipment Purchased	-	-	-	-	-	-	-	-	-	-	-	-
Net Surplus (Deficit)	64,869	8,558	41,562	69,590	118,035	58,513	160,919	107,006	38,956	18,620	18,509	0.00

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, 2022

Sch 2

Fire Services Management-ISC	-
Interest- Other Revenue	-
Gross Revenues	-
Def. Revenue-Capital - In (Out)	- 7,631.73
Def. Revenue-Previous Year End	-
Def. Revenue-Current Year End	-
Total Revenues	- 7,631.73
Program Manager Wages	48,920.68
Fire Officers Wages-Full-time	17,827.43
Fire Officers Wages-Casual	23,039.66
Fire Services Support Wages	38,843.06
Overtime	- 137.03
Project Management	- 128,493.80
EI Expense	2,607.77
CPP Expense	6,107.52
WCB Expense	210.78
Group Health	33,387.63
Pension Benefits	6,742.59
Reserve for Severance Pay	- 1,755.00
Vacation Expense	9,490.53
Benefit Transfers/(Recovery)	- 56,791.82
Commuincation/Cellular	10,173.84
Bank Service Charge/Visa Cash back	42.44
Contracted Services	80,503.72
Personal Protective Eqt/Uniforms	2,497.26
Office Supplies	15.00
Supplies and Materials	4,053.21
Training and Development	4,589.67
Audit Fees	4,352.04
Legal and Professional Fees	76.88
Courier and Postage	4,564.80
Computer Supplies and Maintenace	2,282.99
Insurance	8,075.04
Rent-remote locations	13,262.00
Rent-remote locations-utilities	1,468.99
Travel Meals and Accomodations	2,193.74
Travel-Mileage	299.79
Travel-Transportaion	429.19
Vehicle-Gas	2,486.16
Vehicle-Insurance	6,391.16
Vehicle-Lease/Rental	50,694.20
Vehicle-Repairs & Maintenance	681.51
Vehicle Costs Allocation	- 60,253.03
Purchase Capital Assets	11,444.66
FS Overhead Allocation	- 138,880.61
Fund Transfers	
Total Funded Expenditures	11,444.65
Capital Amortization Expense	4,192.35
Loss (Gain) on sale of Assets	
Capitalized Equipment Purchased	- 11,444.66
Total Program Expenditures	4,192.34
Net Surplus (Deficit)	- 11,824.07

**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, 2022**

Sch 3

Description	ISC Project Management	ISC Community Grants	ISC Training & Equip. Grants	Total Fuel Treatment Funding	First Nation Funded Grants	Funded Grants Total
Revenue:						
Gross Revenues	470,394	1,694,286	199,998	2,364,678		
Def. Revenue-Current Year End - (Out)	- 278,484	- 595,797	- 6,158	- 880,440		
Total Revenues	191,910	1,098,489	193,840	1,484,238		
Expenditures:						
Direct Expenditures:						
Direct Salaries and Wages	53,670	-	-	53,670	ISC Fuel Reduction Grant Fund	
Direct Employee Benefits	18,860	-	-	18,860	Whispering Pines/Clinton Indian Band	75,000
Contractor/Consultants	30,042	-	190,840	220,882	Esdilagh First Nation	24,516
Communication/Cellular	1,081	-	-	1,081	Cayoos Creek Band	81,608
On-Reserve Fuel Reduction Grants	6,525	1,098,489	-	1,105,013	Siska Indian Band	49,654
On-Reserve -Wildland FFT/Equipment Grants	-	-	3,000	3,000	Kanaka Bar Indian Band	156,630
Membership and Due	608	-	-	608	Skuppah Band	71,586
Direct Travel Expenses	9,007	-	-	9,007	Lytton First Nation	166,269
Direct Vehicle Expenses	7,053	-	-	7,053	Spuzzum First Nation	68,250
Total Direct	126,846	1,098,489	193,840	1,419,175	Xadl'ip Administration	27,925
Indirect Expenditures:					Bridge River Indian Band	176,450
Indirect Salaries and Wages	47,398	-	-	47,398	Simpco First Nation	75,000
Indirect Employee Benefits	14,409	-	-	14,409	Cayoos Creek Band	27,203
Indirect Salaries and Benefits	61,807	-	-	61,807	Nisga'a Lisims Government - Emergency Respor	49,703
Computer Supplies & Maintenance	430	-	-	430	Lil'wat Nation	32,947
Office Equipment Maintenance	2,826	-	-	2,826	Xadl'ip Administration	15,750
Total Indirect	65,064	-	-	65,064		1,098,489
Total Funded Expenditures	191,910	1,098,489	193,840	1,484,238	ISC Wildland FFT/Equipment	
Total On-Reserve Fuel Reduction Grants	-	-	-	-	Lower Nicola Indian Band	3,000
Net Surplus (Deficit)	-	-	-	-		3,000
					Total Funded Grants	1,101,489

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 4

Description	ISC- FNESS EOC Flood Response
-------------	----------------------------------

Revenue:

Emergency Services - ISC Funding	1,322,441
Gross Revenues	1,322,441

Def. Revenue-Capital - In (Out)	- 12,642
Total Revenues	1,309,798.73

Expenditures:

Total Salaries and Wages	416,434
Total Employee Benefits	54,851
Contractor/ Consultants	380,227
Communications/Cellular	5,078
Equipment/Small Tools	244
Personal Protective Eqt/Uniform	18,897
Supplies & Materials	79,720
Building Maintenance	9,264
Training & Development	3,223
Total Travel Expenses	217,188
Total Vehicle Expenses	42,592
Computer Supplies and Maintenance	8,797
Courier & Postage	4,403
Educational Materials	62,385
Printing & Stationery	889
Purchase of Equipment	18,193
Staff Hiring/Recruitment	55
Total Funded Expenditures	1,322,441.17

Capitalized Equipment Purchases	- 12,642
Total Program Expenditures	1,309,799
Net Surplus (Deficit)	-

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 5

Description	ISC Wildfires FNESS EOC 2021
-------------	---------------------------------

Revenue:

Emergency Services - ISC Funding	1,809,500
Gross Revenues	1,809,500

Def. Revenue-Capital - In (Out)	- 25,413
Total Revenues	1,784,086.97

Expenditures:

Total Salaries and Wages	532,752
Honoraria Expense	
Total Employee Benefits	92,576
Contractor/ Consultants	309,102
Communications/Cellular	68,288
Personal Protective Eqt/Uniform	91,993
Supplies & Materials	42,526
Rent and Property Taxes	22,550
Building Maintenance	4,683
Training & Development	429
Total Travel Expenses	353,969
Total Vehicle Expenses	72,166

Indirect Expenditures:

Computer Supplies and Maintenance	24,282
Courier & Postage	1,090
Purchase of Equipment	28,322
Telephone/Internet/Cable	57
Vancouver Admin. Charge	164,500
Total Funded Expenditures	1,809,285.82

Capital Amortization Expense	2,397
Loss (Gain) on Sale of Assets	
Capitalized Equipment Purchases	- 27,822
Total Program Expenditures	1,783,861
Net Surplus (Deficit)	226.18

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 6

Description	ISC Emergency Management Manager
-------------	--

Revenue:

Emergency Services - ISC Funding	100,000
Gross Revenues	100,000

Def. Revenue-Capital - In (Out)	- 1,691
Def. Revenue-Current Year End - (Out)	- 5,302
Total Revenues	93,006

Expenditures:

Total Salaries and Wages	65,943
Total Employee Benefits	11,474
Contractor/ Consultants	777
Communications/Cellular	830
Supplies & Materials	635
Total Travel Expenses	7,217
Total Vehicle Expenses	5,805
Computer Supplies and Maintenance	288
Courier & Postage	38
Purchase of Equipment	1,691
Total Funded Expenditures	94,698

Capitalized Equipment Purchases	- 1,691
Total Program Expenditures	93,006
Net Surplus (Deficit)	-

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 7

Description	ISC Provincial Forum (MOU)
<u>Revenue:</u>	
Emergency Services - ISC Funding	126,964
Gross Revenues	126,964
<u>Expenditures:</u>	
Total Salaries and Wages	5,560
Total Employee Benefits	768
Contractor/ Consultants	89,920
Personal Protective Eqt/Uniform Supplies & Materials	30,378
Total Travel Expenses	338
Fund Transfers	
Total Funded Expenditures	126,964
Capital Amortization Expense	
Loss (Gain) on Sale of Assets	
Capitalized Equipment Purchases	
Total Program Expenditures	126,964
Net Surplus (Deficit)	-

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 8

Description	ISC- First Responder Training
-------------	-------------------------------------

Revenue:

Emergency Services - ISC Funding	305,762
Gross Revenues	305,762
Def.Revenue-Current Year End - (Out)	- 144,183
Total Revenues	161,580

Expenditures:

Total Salaries and Wages	51,830
Total Employee Benefits	6,967
Educational Materials	66,638
Personal Protective Eqt/Uniform	65
Supplies & Materials	174
Training & Development	343
Total Travel Expenses	34,181
Total Vehicle Expenses	1,308
Courier & Postage	72
Total Funded Expenditures	161,580
Total Program Expenditures	161,580
Net Surplus (Deficit)	-

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2022

Sch 9

Description	ISC-Satellite Phones for FN
<u>Revenue:</u>	
Emergency Services - ISC Funding	19,263
Gross Revenues	19,263
Total Revenues	19,263
Total Salaries and Wages	12,154
Total Employee Benefits	2,394
Supplies & Materials	1,774
Courier & Postage	10,473
Total Funded Expenditures	26,795
Total Program Expenditures	26,795
Net Surplus (Deficit)	- 7,531

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURE
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2022

Sch 10

Page 3

Total ISC	Total
Core- VanAdmin	Van
Sch 10	Admin

Revenue:

Administration- ISC Funding	512,579	512,579
FNESS Membership	1,230	1,230
Gross Revenues	513,809	513,809
Def. Revenue-Capital - In (Out)	3,870	3,870
Def. Revenue-Current Year End - (Out)	(3,187.95)	(3,188)
Total Revenues	514,492	514,492

Expenditures:

Total Salaries and Wages	200,354	200,354
Total Benefits	103,126	103,126
Communications/Cellular	14,054.78	14,055
Training & Development	7,823.95	7,824
Accounting/Audit Fees	9,381.41	9,381
Bank Service Charges	2,848.26	2,848
Building Maintenance	19,486.52	19,487
Computer Supplies & Mainten	85,585.52	85,586
Contractors/Consultants	87,466.36	87,466
Courier and Postage	7,530.38	7,530
Insurance	5,753.00	5,753
Legal & Professional	3,213.04	3,213
Membership and Dues	10,584.50	10,585
Office Equipment Lease/ Rental	(211.70)	(212)
Office Expenses	27,178.82	27,179
Printing and Stationery	289.87	290
Public Awareness Education	2,039.72	2,040
Purchases- Computers	13,957.98	13,958
Donations Distributed	11,136.00	11,136
Rent & Property Tax	17,992.95	17,993
Staff Hiring/Recruitment	62.99	63
Telephone/Internet/Cable	2,222.23	2,222
Total Travel Expenses	25,248	25,248
Utilities (Heat, Light,Power)	8,465.06	8,465
Vehicles- Gas	266.18	266
Vehicle-Insurance	1,793.00	1,793
Vehicles- Lease/Rental	5,490.87	5,491
Vehicle Repair	1,000.00	1,000
Administration Charges (Recoveries)	(164,500.00)	(164,500)
Total Funded Expenditures	509,640	509,640
Capital Amortization Expense	18,809.22	18,809
Capital Equipment Purchased	(13,958)	(13,958)
Total Program Expenditures	514,492	514,492
Net Surplus (Deficit)	0	0

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, 2022

Sch 11

	Governance Board	Total Governance
<u>Revenue:</u>		
Governance- ISC Funding	66,657	66,657
Gross Revenues	66,657	66,657
Def. Revenue-Current Year End - (Out)	- 21,791	- 21,791
Total Revenues	44,866	44,866
<u>Expenditures:</u>		
Total Salaries and Wages	1,366	1,366
Total Benefits	1,286	1,286
Honorariums	26,000	26,000
Courier and Postage	355	355
Insurance	2,950	2,950
Printing and Stationery	466	466
Travel-Catering/Venue Rental	1,047	1,047
Travel-Meals and Accomodations	4,979	4,979
Travel-Mileage	1,150	1,150
Travel-Transportation	5,267	5,267
Total Travel Expenses	12,444	12,444
Total Funded Expenditures	44,866	44,866
Net Surplus (Deficit)	-	-

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, 2022

Sch 12

Description	Governance	Total
	AGM	AGM
<u>Revenue:</u>		
Governance (AGM) - ISC Funding	2,999.97	3,000
Gross Revenues	3,000	3,000
Def. Revenue-Current Year End - (Out)	(1,460)	(1,460)
Total Revenues	1,540	1,540
<u>Expenditures:</u>		
Total Salaries and Wages	565	565
Total Benefits	301	301
Supplies and Materials	242	242
Total Travel Expenses	432	432
Total Funded Expenditures	1,540	1,540
Net Surplus (Deficit)	- 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, 2022**

Sch 13

Description	ISC- First Nations Adapt
	856
Revenue:	
FN Adapt Program - ISC	133,500
Fuel Treatment - ISC	-
Forest Fuel Management (UBCM)-BC	-
Forest Fuel Management-Other	-
Forest Fuel Management- Ministry FLNRORD	-
Interest/Other Revenue	-
Gross Revenues	133,500
Def. Revenue-Capital - In (Out)	-
Def. Revenue-Capital	-
Def. Revenue-Previous Year End- In (Out)	-
Def. Revenue-Current Year End - (Out)	- 98,668
Total Revenues	34,832
Expenditures:	
Direct Expenditures:	
Direct Salaries and Wages	3,121
Direct Employee Benefits	486
Contractor/Consultants	30,572
Operations Manager	41
General Administraion Wages	491
Indirect Employee Benefits	121
Total Funded Expenditures	34,832
Total Program Expenditures	34,832
Net Surplus (Deficit)	-