

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

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2023**

## 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 .....	11-34
Unaudited Schedules of Program Revenue and Expenditures (For Management Purposes Only) .....	12-17
Unaudited Summary of Program Statement .....	18
Unaudited Schedules of ISC Funded Programs.....	19-34

## 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, 2023, 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, 2023, 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 accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Vancouver, BC

June 12, 2023



CHARTERED PROFESSIONAL ACCOUNTANTS

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

March 31, 2023

**STATEMENT OF FINANCIAL POSITION**

	Note	As at March 31, 2023	As at March 31, 2022
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		\$ 23,502,877	\$ 21,019,561
Amounts receivable	(4)	5,757,740	4,439,073
Prepaid expenses		154,033	52,414
		<b>29,414,650</b>	<b>25,511,048</b>
<b>Non-current Assets</b>			
Tangible capital assets	(5)	1,849,130	167,572
Security deposits		4,067	4,067
		<b>\$ 31,267,847</b>	<b>\$ 25,682,687</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	(6)	\$ 3,587,401	\$ 446,293
Wages payable		117,433	70,505
Deferred revenues	(7)	24,583,588	23,763,334
Deferred revenue - capital		547,627	43,475
		<b>28,836,049</b>	<b>24,323,607</b>
<b>Non-current Liabilities</b>			
Deferred revenue – capital		1,294,991	119,195
Other obligations	(8)	30,000	30,000
		<b>30,161,040</b>	<b>24,472,802</b>
<b>NET ASSETS</b>			
Invested in tangible capital assets	(12)	6,512	4,902
Restricted funds	(12)	8,879	8,879
Unrestricted funds		1,091,416	1,196,104
		<b>1,106,807</b>	<b>1,209,885</b>
		<b>\$ 31,267,847</b>	<b>\$ 25,682,687</b>

The financial statements were approved by the Board of Directors on June 12, 2023 and were signed on its behalf by:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

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

March 31, 2023

**STATEMENT OF OPERATIONS**

	Schedule	Year ended March 31, 2023	Budget for the year ended March 31, 2023 (Unaudited)	Year ended March 31, 2022
<b>REVENUE</b>				
Fire Services	(1)	\$ 1,280,458	\$ 3,241,122	\$ 883,650
Emergency Management	(2)	8,576,074	3,333,854	6,097,091
Vancouver Administration	(3)	1,916,236	1,960,355	566,453
Board Activities and Annual General Meeting	(4)	112,302	112,302	46,406
Mitigation	(5)	2,204,661	4,804,939	846,648
Decision Support	(6)	5,048,004	-	-
FNESS Own Programs/Other		525,934	-	-
		<b>19,663,669</b>	<b>13,452,572</b>	<b>8,440,248</b>
<b>EXPENSES</b>				
Fire Services	(1)	1,342,849	3,241,122	895,475
Emergency Management	(2)	8,700,617	3,333,854	5,308,941
Vancouver Administration	(3)	1,860,486	1,960,355	478,569
Board Activities and Annual General Meeting	(4)	112,302	112,302	46,406
Mitigation	(5)	2,214,749	4,804,939	847,108
Decision Support	(6)	5,048,004	-	-
FNESS Own Programs/Other		487,740	-	-
		<b>19,766,747</b>	<b>13,452,572</b>	<b>7,576,499</b>
<b>Excess of revenue over expenses from operations</b>		<b>\$ (103,078)</b>	<b>\$ -</b>	<b>\$ 863,749</b>

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2023

## 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	\$ -	2,026,839	(348,726)	350,336	(2,026,839)	\$ 1,610	4,902	\$ 6,512
Externally restricted-AANDC capital	-	-	-	-	-	-	8,879	8,879
<b>UNRESTRICTED</b>								
Fire Services	(62,391)	-	4,581	(4,325)	-	(62,135)	(35,664)	(97,799)
Emergency Management	(124,543)	(1,195,579)	199,449	(195,510)	1,195,579	(120,604)	965,784	845,180
Vancouver Administration	55,750	(356,503)	73,246	(72,725)	356,503	56,271	167,359	223,630
Board Activity and Annual General Meeting	-	-	-	-	-	-	(5,478)	(5,478)
Mitigation	(10,088)	(474,757)	71,450	(77,776)	474,757	(16,414)	106,522	90,108
Decision Support	-	-	-	-	-	-	-	-
FNESS Own Programs/Other Income	38,194	-	-	-	-	38,194	(2,419)	35,775
<b>TOTAL UNRESTRICTED</b>	(103,078)	(2,026,839)	348,726	(350,336)	2,026,839	(104,688)	1,196,104	1,091,416
<b>TOTAL NET ASSETS</b>	\$ (103,078)	-	-	-	-	\$ (103,078)	1,209,885	\$ 1,106,807

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

March 31, 2023

**STATEMENT OF CASH FLOWS**

	Note	Year Ended March 31, 2023	Year Ended March 31, 2022
<b>Cash Provided by Operating Activities</b>			
Excess of receipts over expenditures		\$ (103,078)	\$ 863,749
Gain of disposition of tangible capital asset		-	(4,557)
Amortization		348,726	40,480
		<b>245,648</b>	<b>899,672</b>
<b>Changes in non-cash working capital</b>			
Accounts receivable and due from government agencies		(1,318,667)	(4,049,681)
Prepaid expenses		(101,619)	(17,467)
Accounts payable and wages payable		3,184,591	(115,595)
Deferred revenue		820,254	18,550,114
Deferred revenue – capital		1,679,948	59,533
Other obligations		-	(49,806)
		<b>4,510,155</b>	<b>15,276,770</b>
<b>Cash Provided by (Used in) Investing Activities</b>			
Proceeds on disposition of tangible capital assets		-	5,000
Acquisition of tangible capital assets		(2,026,839)	(98,607)
		<b>(2,026,839)</b>	<b>(93,607)</b>
<b>Net Increase (Decrease) in Cash</b>		<b>2,483,316</b>	<b>15,183,163</b>
Cash position – beginning of year		<b>21,019,561</b>	<b>5,836,398</b>
<b>Cash Position – End of Year</b>		<b>\$ 23,502,877</b>	<b>\$ 21,019,561</b>



## **NOTES TO FINANCIAL STATEMENTS**

### **1) Purpose of Society**

First Nations Emergency Services Society of B.C. (the “Society”) is an incorporated 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, 2023

**4) Amounts Receivable**

	As at March 31, 2023	As at March 31, 2022
Indigenous Services Canada	\$ 5,442,365	\$ 4,126,366
Goods and Services Tax receivable	221,775	68,837
Emergency Management B.C.	83,520	83,520
Other receivables	5,049	146,902
First Nations Technology Council	5,031	13,448
	<b>\$ 5,757,740</b>	<b>\$ 4,439,073</b>

**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	\$ 795,662	\$ (413,186)	\$ 382,476	\$ 92,024
Office furniture	174,100	(159,674)	14,426	7,314
Leasehold improvements	392,084	(353,702)	38,382	47,978
Field equipment	58,126	(55,788)	2,338	2,931
Telephone	44,476	(41,883)	2,593	3,704
Vehicles	1,662,429	(253,550)	1,408,879	13,585
Shop equipment	670	(634)	36	36
	<b>\$ 3,127,547</b>	<b>\$ (1,278,417)</b>	<b>\$ 1,849,130</b>	<b>\$ 167,572</b>

**6) Accounts Payable and Accrued Liabilities**

	As at March 31, 2023	As at March 31, 2022
Accounts payable and accrued liabilities	\$ 3,463,551	\$ 437,802
Government remittances	123,850	8,491
	<b>\$ 3,587,401</b>	<b>\$ 446,293</b>

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2023

## 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 2024 fiscal year or will be reduced from the 2024 funding amounts to be received.

FNESS Department	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Recovery from Funder	Balance End of Year
Fire Services	\$ 509,184	\$ 4,971,274	\$ 1,280,458	\$ -	\$ 4,200,000
Emergency Management	11,463,361	8,073,648	8,576,207	-	10,960,802
Vancouver Administration	234,797	1,922,746	1,916,236	-	241,307
Board Activity and Annual General Meeting	65,284	47,019	112,303	-	-
Mitigation	5,502,203	4,833,435	2,204,661	-	8,130,977
Decision Support	5,988,505	110,000	5,048,004	-	1,050,501
<b>Deferred Revenues, end of year</b>	<b>\$ 23,763,334</b>	<b>\$ 19,958,121</b>	<b>\$ 19,137,868</b>	<b>\$ -</b>	<b>\$ 24,583,588</b>

## 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:

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 97% (2022 – 85%) of funding received in the current year.

# FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2023

## 11) Compensation

During the year, the Society paid total remuneration, inclusive of salaries and benefits of \$1,158,574 (2022 – \$1,090,426) to the ten (2022 – ten) highest remunerated employees for services, each of whom received total remuneration of \$75,000 or greater. In addition, \$32,000 (2022 - \$26,000) 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, 2023	As at March 31, 2022
Emergency Management	\$ 132,554	\$ 49,878
Vancouver Administration	82,769	67,830
Mitigation	28,116	38,633
Fire Services	21,606	20,386
	<b>\$ 265,045</b>	<b>\$ 176,727</b>

## 14) Comparative Figures

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

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

March 31, 2023

## **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, 2023

Page 12

Total ISC <b>Sch 1</b>	FNESS Management <b>Sch 2</b>	Total Fire Services
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**Revenue:**

Fire Services- ISC Funding	\$	1,556,085	\$	-	\$	1,556,085
<b>Gross Revenue</b>		1,556,085		-		1,556,085
Deferred Revenue-Capital - In(Out)	-	272,416	-	3,211	-	275,627
<b>Total Revenue</b>		1,283,670	-	3,211		1,280,459

**Expenditures:**

Total Salaries		501,438		-		501,438
Total Benefits		93,608		-		93,608
Total Travel Expenses		182,791		-		182,791
Total Vehicle Expenses		171,819		-		171,819
<i>Total Indirect</i>		393,121	-	4,508		388,613
<b>Total Program Expenditures</b>		1,342,777	-	4,508		1,338,269
Capital Amortization Expense		4,581		-		4,581
<b>Total Program Expenditures</b>		1,347,358	-	4,508		1,342,849
<b>Net Surplus (Deficit)</b>	-\$	63,688	\$	1,297	-\$	62,391



	623-SC: Boat Camp	623-SC: Emergency Management	623A-EMBC: EMT-System/Care/Water (EOC)	627-SC: Wildfire/FIRE/SC: EOC 2021	632-SC: Emergency Management Manager	633-SC: Provincial Forum (MOC)	634-SC: Support for BC FN EOC Planning	635-SC: MOU Tripartite Agreement	636-SC: Community First Aid and First Responder Tra	641: Assembly of First Nations	642-SC: Community Water Systems Projects	643-Seven Stratos Protection Trailers	644-Four Flood Response (Tiger Den) Trailers	645-Four Stratos Team Trailers	646-One Stratos Recovery Trailer	648: Training, Equipment, Maintenance and Storage	653-DMOC: Regional Action Plan (RAC)	654-EMBC: Administration Fees	657-DMOC: Indigenous and EOC Systems Program Plan	659-EMBC: Chem Source Detection from Fortis BC	660-National Winter Home Fire Safety Campaign	661-72hr Emergency Kits funded by United Way BC	665-SC: Hybrid Fire Equipment	Tasks	United Way British Columbia	Total	
<b>Revenues:</b>																											
SC Funding/Contribution	180,236	5,015,760				310,764		453,229	1,294,759	1,031,913	100,000	80,000	249,996	0	500,000	100,000	200,000		134,979	174,936						6,471,004	
EMBC (BCFS)																										6,186,869	
Interest/Other Revenue																										28,867	
<b>Gross Revenue</b>	<b>180,236</b>	<b>5,015,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,764</b>	<b>0</b>	<b>453,229</b>	<b>1,294,759</b>	<b>1,031,913</b>	<b>100,000</b>	<b>80,000</b>	<b>249,996</b>	<b>0</b>	<b>500,000</b>	<b>100,000</b>	<b>200,000</b>	<b>0</b>	<b>134,979</b>	<b>174,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,536,680</b>	
Def. Revenue Capital - In (Out)																											
Def Revenue Previous Year End - In		181,700																								181,700	
Def Revenue Current Year End - (Out)																											
<b>Total Revenue</b>	<b>180,236</b>	<b>5,015,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,764</b>	<b>0</b>	<b>453,229</b>	<b>1,294,759</b>	<b>1,031,913</b>	<b>100,000</b>	<b>80,000</b>	<b>249,996</b>	<b>0</b>	<b>500,000</b>	<b>100,000</b>	<b>200,000</b>	<b>0</b>	<b>134,979</b>	<b>174,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,536,680</b>	
<b>Expenditures:</b>																											
Program Manager Wages	0	221,940	0	0	0	0	0	1,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	223,074	
Executive Director wages	0	21,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,000	
Fire Officers Wages-Full-time	0	11,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,772	
Fire Services Manager Wages	0	25,873	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,873	
Fire Services Support Wages	0	2,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,064	
Emergency Officers Wages-Full-time	15,909	367,080	0	11,987	0	0	0	0	0	8,873	0	0	0	0	11,985	0	0	0	0	813	0	0	0	0	0	0	402,058
Emergency Officers Wages-Casual	16,234	1,203,146	0	2,800	0	944	0	0	0	1,771	0	0	0	0	14,143	0	0	0	0	420	0	0	0	0	0	0	1,245,496
General/Administrative Wages	0	9,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,006	
General/Administrative Wages	0	0	0	0	0	0	0	11,637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,637	
Fire Officers Wages-Casual	0	154,584	0	0	0	0	0	0	0	8,880	1,853	0	0	0	44,136	0	0	0	0	2,308	0	0	0	0	0	0	237,058
Overhead	0	0	0	0	0	0	0	2,320	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160,952	
<b>Total Salaries</b>	<b>16,454</b>	<b>2,835,479</b>	<b>0</b>	<b>14,987</b>	<b>0</b>	<b>11,897</b>	<b>0</b>	<b>13,559</b>	<b>3,907</b>	<b>10,685</b>	<b>1,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,938,978</b>	
Travel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ET/ER Full-time	1,501	41,884	0	359	0	0	0	257	64	200	40	0	0	0	1,819	0	0	0	0	87	0	0	0	0	0	43,811	
ET/ER Casual	413	1,135	0	95	0	0	0	0	0	40	0	0	0	0	34	0	0	0	0	0	0	0	0	0	0	2,089	
CPW Expenses	0	777	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	777	
ET/ER Full-time	0	11,244	0	0	0	0	0	630	346	0	0	0	0	0	2,491	0	0	0	0	0	0	0	0	0	0	14,071	
CPW-ER Full-time	3,711	93,765	0	907	0	755	0	108	503	96	0	0	0	0	1,474	0	0	0	0	68	0	0	0	0	0	101,426	
CPW-ER On-call Casual	1,035	27,406	0	189	0	157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,033	
WCF Expenses	0	2,189	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,189	
Group Health	0	147,107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	147,107	
Personal Benefits	0	302,701	0	877	0	877	0	250	244	0	0	0	0	0	2,732	0	0	0	0	323	0	0	0	0	0	307,079	
Vacation Expenses-Full-time	(100)	112,313	0	(1,390)	0	750	0	690	371	(430)	0	0	0	0	2,732	0	0	0	0	323	0	0	0	0	0	117,899	
Overhead	0	130,867	0	1,508	0	1,275	0	1,126	877	1,126	255	0	0	0	11,127	0	0	0	0	1,127	0	0	0	0	0	0	135,743
<b>Total Salaries and Benefits</b>	<b>15,021</b>	<b>2,634,446</b>	<b>0</b>	<b>15,675</b>	<b>0</b>	<b>14,542</b>	<b>0</b>	<b>13,121</b>	<b>4,835</b>	<b>13,751</b>	<b>1,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,677,517</b>	
Travel Catering/Venue Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Travel Allowance and Accommodations	15,646	20,124	4,780	0	0	11,008	12,215	0	442	0	129	0	0	0	5,422	106	0	0	0	0	0	0	0	0	0	0	7,940
Travel Mileage	2,889	7,724	0	0	0	221	0	2,311	454	0	231	0	0	0	327	0	0	0	0	235	0	0	0	0	0	13,552	
Travel Transportation	1,682	54,388	0	0	307	0	709	3,362	0	0	0	0	0	0	121	0	0	0	0	121	0	0	0	0	0	0	62,861
<b>Total Travel Expenses</b>	<b>12,227</b>	<b>96,662</b>	<b>4,780</b>	<b>0</b>	<b>307</b>	<b>221</b>	<b>0</b>	<b>709</b>	<b>20,765</b>	<b>21,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,792</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,229</b>	
Vehicle Gas	1,609	114,005	0	0	0	0	0	0	3,249	0	0	0	0	0	1,930	0	0	0	0	0	0	0	0	0	0	0	116,254
Vehicle Insurance	0	54,122	0	0	0	0	0	0	2,309	678	0	0	0	0	12,738	0	0	0	0	0	0	0	0	0	0	0	70,247
Vehicle Lease/Rental	0	568,156	0	0	0	0	0	0	117,932	0	0	0	0	0	8,465	0	0	0	0	0	0	0	0	0	0	0	604,653
Vehicle Repairs/Maintenance	22,280	37,107	0	0	0	200	0	0	1,804	618	129	0	0	0	10,868	0	0	0	0	0	0	0	0	0	0	0	72,955
Vehicle Lease/Rental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	703	0	0	0	0	0	0	0	0	0	0	703	
Vehicle Gas	0	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	109	
<b>Total Vehicle Expenses</b>	<b>23,889</b>	<b>774,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>113,408</b>	<b>1,296</b>	<b>129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>598,079</b>	
<b>Total Direct expenditures</b>	<b>164,177</b>	<b>3,768,997</b>	<b>4,780</b>	<b>15,675</b>	<b>0</b>	<b>14,542</b>	<b>0</b>	<b>13,121</b>	<b>51,716</b>	<b>13,751</b>	<b>13,839</b>	<b>1,296</b>	<b>0</b>	<b>0</b>	<b>114,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,178,456</b>	
<b>Indirect Expenditures:</b>																											
Communications/Consulting	14,138	1,914,217	0	0	0	252,375	0	0	0	0	0	0	0	0	0	0	0	0	1,390	0	0	0	0	0	0	1,915,749	
Communications/Cellular/Internet	25	15,871	0	0	0	0	0	150	291	0	49	0	0	0	2,095	0	0	0	0	0	0	0	0	0	0	0	16,441
Utilities	0	3,571	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,571	
Educational Materials	0	(130,829)	0	0	0	0	0	278,518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148,689	
Educational Materials	0	12,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,417	
Bank Service Charges/Venue Cash Back	0	17	0	0	0	0	0	0	17	0	0	0	0	0	0	0	0	0	0	17	0	0	0	0	0	17	
Small Equipment/Tools	441	6,810	0	0	0	800	0	0	0	0	0	0	0	0	40,000	0	0	0	0	0	0	0	0	0	0	47,251	
Communications: First Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	296	0	0	0	0	0	0	0	0	0	0	296	
Office Travel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Personal protective Eq/Uniforms	1,130	118,141	0	0	0	0	0	0	1,485	0	130	0	0	0	56,920	0	0	0	0	4,467	0	0					

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
VANCOUVER ADMINISTRATION- Consolidated Statement  
FOR THE YEAR ENDED MARCH 31, 2023**

**Page 14**

700 Vancouver  
Administration

Revenue:

ISC Funding/Contribution	1,942,174
Donations- No Tax Receipts	506,548
Interest/Other Revenue	8,125
Gross Revenues	<u>2,456,848</u>
Def. Revenue-Capital - In (Out)	(296,020)
Def.Revenue-Previous Year End - In	(244,592)
Def.Revenue-Current Year End - (Out)	
<b>Total Revenues</b>	<b><u>1,916,236</u></b>

Expenditures:

Total Salaries	769,459
Total Salaries and Benefits	1,023,206
Total Travel Expenses	145,744
Total Direct expenditure	1,190,199
Total Indirect	597,041
Capital Amortization Expense	73,246
<b>Total Program Expenditures</b>	<b><u>1,860,486</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>55,750</u></b>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
 BOARD AND AGM- Consolidated Statement  
 FOR THE YEAR ENDED MARCH 31, 2023

Page 15

	770 Board Expenses- Governance/Adminis- tration	800 AGM-Annual General Meeting	Total
<b>Total Revenues</b>	<b>87,285</b>	<b>25,017</b>	<b>112,302</b>
<u>Expenditures:</u>			
Total Benefits	0	0	0
Total Travel Expenses	57,012	16,162	73,174
Total Indirect	<b>30,273</b>	<b>8,855</b>	<b>39,128</b>
<b>Total Program Expenditures</b>	<b>87,285</b>	<b>25,017</b>	<b>112,302</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>

	803- Cultural and Prescribed Burn	804- Integrated Fire Management Planning	841-BCWS-FireSmart Coordinator Position	854-ISC- On Reserve Fuel Reduction/Wildland FFT	856 First Nations Adapt Program-ISC	857-ISC- Wildfire Fighter Training	862- BCWS- CRI	863- BCWS- Coordinated Training Strategy	864- BCWS- Prescribed Burning	867- BCWS Community Firefighting Model	871- WUI Firefighting Equipment Program	Total
<b>Revenue:</b>												
ISC Funding/Contribution		50,000		2,435,668		227						2,485,895
Funding/Contribution	63,630							557,599	0	0		621,229
BCWS			48,493									48,493
Gross Revenues	63,630	50,000	48,493	2,435,668	0	227	0	557,599	0	0	0	3,155,617
Def.Revenue-Capital - In (Out)							69,615					69,615
Def.Revenue-Previous Year End - In	26,737	81,326		(1,407,013)	33,546		147,344				97,489	(1,020,571)
Def.Revenue-Current Year End - (Out)												0
<b>Total Revenues</b>	<b>90,367</b>	<b>131,326</b>	<b>48,493</b>	<b>1,028,655</b>	<b>33,546</b>	<b>227</b>	<b>216,958</b>	<b>557,599</b>	<b>0</b>	<b>0</b>	<b>97,489</b>	<b>2,204,661</b>
<b>Expenditures:</b>												
Emergency Officers Wages-Full-time	13,870	24,645	14,507	0	0	0	24,598	91,800	0	0	70,208	239,629
Emergency Officers Wages-Casual	5,077	5,064	2,936	0	0	0	4,966	0	0	0	11,626	29,669
General/Administration Wages	0	0	0	0	0	0	3,145	0	0	0	0	3,145
Total Salaries	18,947	29,710	17,443	0	0	0	32,709	91,800	0	0	81,834	272,444
CPP-ER Full time	1,107	1,602	957	0	0	0	1,664	7,326	0	0	4,682	17,337
CPP-ER On call Casual	210	393	190	0	0	0	321	0	0	0	922	2,037
CPP Expense	0	0	0	0	0	0	170	0	0	0	0	170
EI-ER Full time	435	634	378	0	0	0	660	2,918	0	0	1,852	6,878
EI-ER-On call Casual	83	130	75	0	0	0	127	0	0	0	365	780
WCB Expense	0	0	0	0	0	0	4	0	0	0	0	4
Group Health	0	0	0	0	0	0	43	0	0	0	0	43
Pension Benefits	1,005	688	872	0	0	0	1,703	7,528	0	0	4,246	16,043
Vacation Expense-Full time	1,309	496	(414)	0	0	0	899	0	0	0	(53)	2,237
Vacation Expense-On call Casual	238	105	(79)	0	0	0	217	0	0	0	(19)	461
Vacation Expense	0	0	0	0	0	0	185	0	0	0	0	185
Benefit Transfers/(Recovery)	0	0	0	0	0	0	0	0	0	0	0	0
Total Benefits	4,387	4,047	1,980	0	0	0	5,993	17,772	0	0	11,995	46,175
<b>Total Salaries and Benefits</b>	<b>23,335</b>	<b>33,757</b>	<b>19,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,702</b>	<b>109,573</b>	<b>0</b>	<b>0</b>	<b>93,829</b>	<b>318,619</b>
Travel-Meals and Accomodations	22,390	701	742	6,392	1,421	227	28,569	8,963	545	0	0	69,950
Travel-Mileage	2,156	0	0	688	465	0	914	0	0	0	0	4,223
Travel-Transportation	5,845	0	1,462	710	1,255	0	8,478	329	0	0	0	18,079
Total Travel Expenses	30,391	701	2,204	7,790	3,142	227	37,962	9,291	545	0	0	92,253
Vehicle- Gas	0	0	0	0	0	0	81	0	0	0	0	81
Vehicle-Gas	2,057	0	0	2,375	0	0	406	181	0	0	0	5,019
Vehicle-Insurance	0	0	0	0	0	0	0	0	5,670	0	0	5,670
Vehicle-Lease/Rental	500	769	0	0	0	0	0	0	0	0	0	1,269
Vehicle-Repairs/Maintenance	(18)	0	0	0	0	0	377	0	0	0	0	360
FS - Vehicle Cost Allocation	0	0	0	0	0	0	0	0	0	0	0	0
Total Vehicle Expenses	2,539	769	0	2,375	0	0	864	181	5,670	0	0	12,397
<b>Total Direct expenditure</b>	<b>56,264</b>	<b>35,227</b>	<b>21,627</b>	<b>10,165</b>	<b>3,142</b>	<b>227</b>	<b>77,527</b>	<b>119,045</b>	<b>6,214</b>	<b>0</b>	<b>93,829</b>	<b>423,270</b>
<b>Indirect Expenditures:</b>												
Contractor/Consultants	18,976	97,438	0	487,048	16,016	0	4,727	421,627	0	0	3,660	1,049,491
On-Reserve FuelReduction Grant Fund	0	0	0	511,435	0	0	0	0	0	0	0	511,435
Equipment/Small Tools (Under \$300)	0	0	0	77	0	0	0	0	0	0	0	77
Small Equipment/Tools	0	0	0	0	74	0	0	0	0	0	0	74
On-Reserve-WildlandFFT/Equip Grant	0	0	0	17,272	0	0	0	0	0	0	0	17,272
Internet/Cable(Fibre)	0	0	0	0	0	0	2,322	0	0	0	0	2,322
Personal protective Eqt/Uniforms	4,259	0	8,342	0	705	0	0	0	0	0	0	13,307
Office Supplies,Materials &Printing	0	0	0	0	0	0	33	0	0	0	0	33
OfficeExpense(Supply,Material,Print	366	0	0	749	13,150	0	7,834	607	0	0	0	22,706
Rent and Property Taxes	0	0	0	0	0	0	14,906	0	0	0	0	14,906
Building Maintenance	0	0	0	0	174	0	(330)	0	0	0	0	(156)
Training and Development	1,388	0	0	1,025	213	0	3,921	0	0	0	0	6,548
Computer Equipment and Maintenance	345	0	0	93	0	0	8,563	0	0	0	0	9,002
Courier and Postage	0	0	0	0	72	0	0	0	0	0	0	72
Accounting/Audit Fees	0	0	0	0	0	0	10,721	0	0	0	0	10,721
Utilities (Heat, Light, Power)	0	0	0	0	0	0	920	0	0	0	0	920
Insurance	0	0	0	0	0	0	8,361	7,209	0	0	0	15,570
Honoraria Expenses	550	0	0	0	0	0	0	0	0	0	0	550
Communication/Cellular/Telephone	0	0	0	0	0	0	1,855	0	0	0	0	1,855
Telephone/Internet (Telus)	0	0	0	0	0	0	1,975	0	0	0	0	1,975
Memberships and Due	1,581	0	0	790	0	0	2,777	743	0	0	0	5,891
Office Supplies,Materials,&Printing	0	0	0	0	0	0	275	0	0	0	0	275
Office Equipment Lease	0	0	0	0	0	0	554	0	0	0	0	554
Public Awareness/Education	56	0	18,524	0	0	0	0	8,367	0	0	0	26,947
Miscellaneous	204	0	0	0	0	0	0	0	0	0	0	204
Miscellaneous Expense	8,780	0	0	0	0	0	0	0	0	0	0	8,780
Legal and Professional	0	0	0	0	0	0	535	0	0	0	0	535
<b>Total Indirect</b>	<b>36,504</b>	<b>97,438</b>	<b>26,866</b>	<b>1,018,489</b>	<b>30,404</b>	<b>0</b>	<b>69,949</b>	<b>438,554</b>	<b>0</b>	<b>0</b>	<b>3,660</b>	<b>1,721,865</b>
Capital Amortization Expense	0	0	0	0	0	0	69,615	0	0	0	0	69,615
<b>Total Program Expenditures</b>	<b>92,769</b>	<b>132,665</b>	<b>48,493</b>	<b>1,028,655</b>	<b>33,546</b>	<b>227</b>	<b>217,092</b>	<b>557,599</b>	<b>6,214</b>	<b>0</b>	<b>97,489</b>	<b>2,214,749</b>
<b>Net Surplus (Deficit)</b>	<b>(2,402)</b>	<b>(1,339)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(133)</b>	<b>0</b>	<b>(6,214)</b>	<b>0</b>	<b>0</b>	<b>(10,088)</b>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
 DECISION SUPPORT- Consolidated Statement  
 FOR THE YEAR ENDED MARCH 31, 2023

Page 17

	658	802	652	
	EMCR-Communities Emergency Management	EMCR-DS- Comm.Grant Support	EMCR-Climate Research and Data Portal Update	Total
Revenue:				
ISC Funding/Contribution				-
EMCR	2,537,500	402,492	110,000	3,049,992
Donations- No Tax Receipts				-
Interest/Other Revenue				-
Gross Revenues	2,537,500	402,492	110,000	3,049,992
Def. Revenue-Capital - In (Out)				-
Def.Revenue-Previous Year End - In	2,441,445	(374,646)	(68,787)	1,998,012
Def.Revenue-Current Year End - (Out)				-
<b>Total Revenues</b>	<b>4,978,945</b>	<b>27,846</b>	<b>41,213</b>	<b>5,048,004</b>
Direct Expenditures:				-
Emergency Officers Wages-Full-time	-	5,235	-	5,235
Emergency Officers Wages-Casual	-	997	34,308	35,305
Fire Officers Wages-Casual	-	-	-	-
Overtime	-	-	-	-
Project Management wages	-	-	-	-
Total Salaries	-	<b>6,232</b>	<b>34,308</b>	<b>40,540</b>
EI-ER Full time	-	220	741	960
CPP-ER Full time	-	559	1,825	2,384
CPP-ER On call Casual	-	-	-	-
EI-ER-On call Casual	-	26	-	26
WCB Expense	-	-	44	44
Group Health	-	-	-	-
Pension Benefits	-	1,171	-	1,171
Vacation Expense-Full time	-	325	1,896	2,221
Vacation Expense-On call Casual	-	62	-	62
Benefit Transfers/(Recovery)	-	-	-	-
Total Benefits	-	<b>2,361</b>	<b>4,505</b>	<b>6,867</b>
Total Salaries and Benefits	-	<b>8,594</b>	<b>38,813</b>	<b>47,407</b>
Travel-Catering/Venue Rental	-	-	-	-
Travel-Meals and Accomodations	797	429	-	1,226
Travel-Mileage	373	-	-	373
Travel-Transportation	-	-	-	-
Total Travel Expenses	<b>1,170</b>	<b>429</b>	-	<b>1,599</b>
Total Vehicle Expenses	-	221	-	221
Total Direct expenditure	<b>1,170</b>	<b>9,243</b>	<b>38,813</b>	<b>49,227</b>
Indirect Expenditures:				
Contractor/Consultants	-	13,640	-	13,640
Total Indirect	<b>4,977,774</b>	<b>18,603</b>	<b>2,400</b>	<b>4,998,777</b>
Capital Amortization Expense	-	-	-	-
Loss (Gain) on Sale of Assets	-	-	-	-
Capitalized Equip Purchases	-	-	-	-
<b>Total Program Expenditures</b>	<b>4,978,945</b>	<b>27,846</b>	<b>41,213</b>	<b>5,048,004</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Fire Services Programs	Emergency Programs	Vancouver Administration	Board/AGM Expenses	Mitigation Programs	Decision Support	FNESS Owen source	Total
<b>Revenue:</b>								
Fire Services- ISC Funding	\$ 1,556,085	\$ 6,471,004	\$ 1,942,174	\$ 112,302	\$ 2,485,895		\$	12,567,461
Funding/Contribution					\$ 621,229		\$	621,229
EMCR		\$ 3,360,669				\$ 3,049,992	\$	6,410,661
BCWS					\$ 48,493		\$	48,493
Interest/Other Revenue	\$ -	\$ 20,847	\$ 506,548				\$	527,395
Donations- No Tax Receipts	\$ -		\$ 8,125				\$ 525,934	\$ 534,059
<b>Gross Revenue</b>	<b>1,556,085</b>	<b>9,852,520</b>	<b>2,456,847</b>	<b>112,302</b>	<b>3,155,617</b>	<b>3,049,992</b>	<b>525,934</b>	<b>20,709,297</b>
							\$	-
Deferred Revenue-Capital - In(Out)	- 275,627	- 1,177,916	-\$ 296,020		69,615		-\$	1,679,948
Deferred Revenue-Current Year End-(out)		- 98,529	-\$ 244,592		- 1,020,571	1,998,012	\$	634,320
Def.Revenue-Previous Year End - In							\$	-
<b>Total Revenue</b>	<b>1,280,458</b>	<b>8,576,074</b>	<b>1,916,236</b>	<b>112,302</b>	<b>2,204,661</b>	<b>5,048,004</b>	<b>525,934</b>	<b>\$ 19,663,669</b>
<b>Expenditures:</b>								
Total Salaries	501,438	2,318,379	769,459		272,444	40,540	\$	3,902,260
Total Benefits	93,608	559,138	253,747		46,175	6,867	\$	959,535
Total Travel Expenses	182,791	462,170	145,744	73,174	92,253	1,599	\$	957,731
Total Vehicle Expenses	171,819	958,979	21,249		12,397	221	\$	1,164,665
Total Indirect	388,613	4,202,503	597,041	39,128	1,721,865	4,998,777	487,740	\$ 12,435,666
<b>Total Program Expenditures</b>	<b>1,338,269</b>	<b>8,501,168</b>	<b>1,787,240</b>	<b>112,302</b>	<b>2,145,134</b>	<b>5,048,004</b>	<b>487,740</b>	<b>19,419,857</b>
Capital Amortization Expense	4,581	199,449	73,246		69,615		\$	346,891
<b>Total Program Expenditures</b>	<b>1,342,849</b>	<b>8,700,617</b>	<b>1,860,486</b>	<b>112,302</b>	<b>2,214,749</b>	<b>5,048,004</b>	<b>487,740</b>	<b>19,766,748</b>
<b>Net Surplus (Deficit)</b>	<b>-\$ 62,391</b>	<b>-\$ 124,543</b>	<b>\$ 55,750</b>	<b>\$ 0</b>	<b>-\$ 10,089</b>	<b>\$ -</b>	<b>\$ 38,194</b>	<b>-\$ 103,078</b>

	100	102	125	140	145	175	185	195	196	230	255	295	305	664	
	Fire Trailer	Smoke Alarm Project	School Fire Prevention Education, Development	Leadership & Governance, Home Fire Safety	Fire Officer Safety and Capacity Building	Firefighter Training	Provincial and National First Nations Firefight	Fire Department Driver Pump Operator	Networking and Mentor Pilot	Annual Summary Report	Fire Safety Assessments	First Nations Fire Department Networking Mentor	Annual Summary Report	Flood Mitigation Trailers Equipment	Total
Revenue:															
ISC Funding/Contribution	264,108	217,940	155,625	66,727	141,649	144,225	270,950	74,020	6,756	85,954	43,752	41,398	42,981	0	1,556,085
Grp Revenues	264,108	217,940	155,625	66,727	141,649	144,225	270,950	74,020	6,756	85,954	43,752	41,398	42,981	0	1,556,085
Def. Revenue-Capital - In (Out)	(251,584)													(20,831)	(272,416)
<b>Total Revenues</b>	<b>12,523</b>	<b>217,940</b>	<b>155,625</b>	<b>66,727</b>	<b>141,649</b>	<b>144,225</b>	<b>270,950</b>	<b>74,020</b>	<b>6,756</b>	<b>85,954</b>	<b>43,752</b>	<b>41,398</b>	<b>42,981</b>	<b>(20,831)</b>	<b>1,283,670</b>
Direct Expenditures:															
Fire Officers Wages-Full-time	0	0	615	0	4,718	2,515	846	1,846	0	0	0	0	0	0	10,541
Emergency Officers Wages-Full-time	0	0	0	0	0	0	0	0	0	0	0	0	27,389	0	27,389
Emergency Officers Wages-Casual	0	0	3,956	944	0	0	0	0	0	0	4,640	0	5,270	0	14,810
Fire Officers Wages-Casual	0	9,386	6,402	14,277	24,007	7,749	27,980	9,416	0	0	9,386	656	0	0	109,220
Overtime	0	783	62	5,169	2,489	4,018	5,750	338	0	0	3,380	235	0	0	22,205
Project Management wages	20,269	69,327	23,070	12,680	24,542	56,898	58,390	13,405	476	17,597	10,634	6,031	3,956	0	317,274
Total Salaries	20,269	79,446	34,105	33,070	55,757	71,179	92,967	25,005	476	17,597	28,050	6,903	36,615	0	501,438
E+ER Full time	44	237	237	398	718	326	792	252	0	402	19	625	19	0	4,050
ER CPP-Full time	0	565	329	998	1,779	807	1,796	625	0	0	474	48	0	0	7,422
CPP-ER Full time	0	0	99	0	0	0	0	0	0	0	246	0	999	0	1,343
CPP-ER On call Casual	0	0	0	0	0	0	0	0	0	0	0	0	201	0	201
WCd Expense	0	14	11	25	42	19	47	15	0	0	17	1	0	0	191
E+ER-On call Casual	0	0	0	0	0	0	0	0	0	0	0	0	127	0	127
Pension Benefits	0	0	239	433	1,033	588	398	697	0	0	287	52	520	0	4,349
Vacation Expense-Full-time	0	607	740	1,293	2,604	1,070	2,075	793	0	0	1,141	52	0	0	9,775
Benefit Transfers/Recovery)	2,706	12,511	4,526	4,254	7,234	11,007	13,100	3,418	64	2,841	2,997	1,026	567	0	66,250
Total Benefits	2,750	13,934	6,180	7,403	12,811	13,818	18,207	5,801	64	2,841	5,563	1,198	3,038	0	93,608
Total Salaries and Benefits	23,019	93,380	40,285	40,472	68,568	84,997	111,173	30,806	539	20,438	33,613	8,101	39,654	0	595,046
Travel-Meals and Accomodations	0	0	3,390	852	11,488	1,460	63,145	10,617	1,716	30,117	4,774	19,177	0	0	146,737
Travel-Mileage	0	0	56	153	305	338	0	31	0	849	3,077	0	0	0	4,808
Travel-Transportation	0	0	2,447	0	0	23	9,374	2,076	0	9,933	2,850	4,544	0	0	31,246
Total Travel Expenses	0	0	5,893	1,005	11,793	1,821	72,519	12,724	1,716	40,899	10,701	23,721	0	0	182,791
Vehicle - Gas	0	0	0	470	517	575	213	158	145	866	0	695	0	0	3,639
Vehicle-Repairs/Maintenance	0	0	0	53	2,457	53	0	0	0	1,008	0	154	684	0	4,408
F5 - Vehicle Cost Allocation	7,032	23,661	74,088	5,034	3,438	18,435	15,220	4,112	165	6,417	1,719	3,055	1,396	0	163,772
Total Vehicle Expenses	7,032	23,661	74,088	5,557	6,412	19,063	15,433	6,269	310	8,291	1,719	3,903	2,080	0	171,819
Total Direct expenditure	30,050	117,041	120,266	47,034	86,773	105,882	199,126	47,799	2,565	69,629	46,033	35,725	41,734	0	949,656
Indirect Expenditures:															
Contracted Services	0	1,825	0	0	0	0	5,361	3,553	0	1,258	0	0	0	0	11,998
Telephone/Internet (Telus)	0	0	0	0	150	0	0	0	0	0	0	0	0	0	150
Purchase Smoke Alarms/Fire Extingui	0	30,535	0	0	0	0	0	0	0	0	0	0	0	0	30,535
Small Equipment/Tools	0	0	0	0	0	1,336	0	0	0	0	0	0	0	0	1,336
Computer Equipment and Maintenance	0	0	0	0	0	0	0	3,850	0	0	0	0	0	0	3,850
Personal protective Eq/Uniforms	0	0	398	0	26,325	0	6,469	0	1,610	4,905	0	(1,143)	0	0	38,563
Building Maintenance	0	24,249	0	0	0	0	0	0	0	411	0	0	0	0	24,660
Training and Development	0	0	0	0	0	7,481	1,550	552	0	0	0	978	0	0	10,561
Staff Hiring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
F5 - Overhead Allocation	5,136	29,448	29,880	19,893	28,122	29,313	40,848	14,951	0	5,558	13,510	1,660	1,070	0	218,589
Courier and Postage	0	1,292	0	0	0	0	0	19	0	5	0	0	0	0	1,316
Printing and Stationary	0	0	0	0	0	0	0	328	0	0	0	0	0	0	328
Communication/Cellular/Telephone	0	0	0	0	25	0	1,633	0	0	0	0	0	0	0	1,658
Memberships and Dues	0	0	0	0	0	0	15,744	0	0	0	652	0	0	0	16,396
Office Supplies,Materials,&Printing	0	0	4,412	0	208	0	22	279	2,443	3,386	0	405	0	0	11,155
Public Awareness/Education	0	0	654	0	0	0	0	56	138	775	0	3,120	0	0	4,742
Donation	0	0	0	0	111	0	0	1,000	0	0	0	0	0	0	1,111
Legal and Professional	0	0	0	0	0	0	0	0	0	26	0	0	0	0	26
Small Equipment /Tools	0	13,551	17	0	46	32	2,031	0	0	0	0	0	0	0	15,676
Total Indirect	5,136	100,899	35,360	19,693	54,876	38,344	71,825	26,220	4,190	16,325	13,510	5,673	1,070	0	393,121
Capital Amortization Expense	4,581	0	0	0	0	0	0	0	0	0	0	0	0	0	4,581
Loss (Gain) on Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized Equip Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Program Expenditures</b>	<b>39,767</b>	<b>217,940</b>	<b>155,625</b>	<b>66,727</b>	<b>141,649</b>	<b>144,225</b>	<b>270,950</b>	<b>74,019</b>	<b>6,756</b>	<b>85,954</b>	<b>59,543</b>	<b>41,398</b>	<b>42,804</b>	<b>0</b>	<b>1,347,358</b>
<b>Net Surplus (Deficit)</b>	<b>(27,243)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,791)</b>	<b>0</b>	<b>177</b>	<b>(20,831)</b>	<b>(63,688)</b>

**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF REVENUE AND EXPENDITURES**      **Page 20**  
**Fire Services Management - ISC Funded Program**  
**FOR THE YEAR ENDED MARCH 31, 2023**

Fire Services Management-ISC	-
Interest- Other Revenue	-
<b>Gross Revenues</b>	<b>-</b>
Def. Revenue-Capital - In (Out)	- 3,211
Def. Revenue-Previous Year End	-
Def. Revenue-Current Year End	-
<b>Total Revenues</b>	<b>- 3,211</b>

Fire Services Manager Wages	176,237
Fire Officers Wages-Full-time	75,516
Fire Officers Wages-Casual	158,264
Fire Services Support Wages	92,648
Overtime	18,599
Project Management wages	- 634,163
El-ER Full time	9,857
El-ER-On call Casual	11
ER CPP-Full time	27,397
ER CPP-On call Casual	27
WCB Expense	787
Vacation Expense-On call Casual	15
Group Health	76,879
Pension Benefits	26,281
Reserve for Severance Pay	- 1,755
Vacation Expense-Full time	37,391
Benefit Transfers/(Recovery)	- 182,152
Communication/Cellular/Telephone	28,818
Bank Service Charge/Visa Cash Back	194
Contracted Services	115,205
Office Equipment Lease/ Room rental	23,163
Personal protective Eqt/Uniforms	24,675
Office Supplies	488
Utilities	1,343
Office Supplies,Materials,&Printing	83,156
Training and Development	11,933
Telephone/Internet (Telus)	3,118
Audit Fees	14,098
Travel-Transportation	5,470
Legal and Professional	3,711
Capital Amortization Expense	11,559
Courier and Postage	12,105
Building Maintenance	7,848
Computer Equipment and Maintenance	10,504
Insurance	20,470
Memberships and Dues	256
Printing and Stationary	9,221
Rent- Remote Locations- Utilities	9,605
Rent- Remote Locations- Utilities	- 7,083
Travel-Catering/Venue Rental	8,988
Travel-Meals and Accomodations	52,748
Travel-Mileage	11,066
Travel-Transportation	2,744
Vehicle - Gas	20,445
Vehicle Insurance	21,728
Vehicle Lease/Rental	192,197
Vehicle-Repairs/Maintenance	22,369
FS - Vehicle Cost Allocation	- 253,747
Purchases - Capital Assets	13,262
FS - Overhead Allocation	- 475,640
Capitalized Equipment Purchases	- 13,262
Program Manager Wages	900
Emergency Officers Wages-Full-time	81,110
Emergency Officers Wages-Casual	30,803
Overtime	87
El-ER Full time	2,537
El-ER-On call Casual	402
CPP-ER Full time	5,268
CPP-ER On call Casual	966
WCB Expense	- 9
Vacation Expense-On call Casual	- 810
Pension Benefits	- 1,528
Vacation Expense-Full time	- 3,091
Small Equipment/Tools	972
Travel-Meals and Accomodations	516
Vehicle Insurance	- 235
Finance/Accounting Wages	2,308
El Expense	51
CPP-ER Full time	127
Pension Benefits	138
Vacation Expense-Full time	138
Bank Service Charges/Visa Cash Back	10
OfficeExpense(Supply,Material,Print	174
Internet/Cable(Fibre)	48
<b>Total Program Expenditures</b>	<b>- 4,508</b>
<b>Net Surplus (Deficit)</b>	<b>1,297</b>



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
EMERGENCY MANAGEMENT - Consolidated Statement  
FOR THE YEAR ENDED MARCH 31, 2023**

Page 21

**623 ISC: Emergency  
Management**

**Revenue:**

Gross Revenues	5,019,760
Def. Revenue-Capital - In (Out)	(47,707)
Def.Revenue-Previous Year End - In	351,780
Def.Revenue-Current Year End - (Out)	

**Total Revenues** **5,323,833**

**Expenditures:**

Program Manager Wages	227,949
Executive Director wages	21,050
Fire Officers Wages-Full-time	11,712
Fire Services Manager Wages	25,873
Fire Services Support Wages	2,944
Emergency Officers Wages-Full-time	367,080
Emergency Officers Wages-Casual	1,103,346
General/Administration Wages	9,066
Fire Officers Wages-Casual	180,076
Overtime	154,384

**Total Salaries**

**2,103,479**

El Expense	1,408
El-ER Full time	41,684
El-ER-On call Casual	1,523
CPP Expense	777
ER CPP-Full time	13,214
CPP-ER Full time	93,765
CPP-ER On call Casual	3,656
WCB Expense	2,589
Group Health	147,197
Pension Benefits	102,701
Vacation Expense-Full time	122,353

**Total Benefits**

**530,867**

**Total Salaries and Benefits**

**2,634,346**

Travel-Catering/Venue Rental	7,040
Travel-Meals and Accomodations	280,314
Travel-Mileage	7,724
Travel-Transportation	54,384

**Total Travel Expenses**

**349,462**

Vehicle - Gas	114,605
Vehicle Insurance	54,522
Vehicle-Lease/Rental	568,156
Vehicle-Repairs/Maintenance	37,107
Vehicle-Gas	199
Total Vehicle Expenses	774,589

**Total Direct expenditure**

**3,758,397**

Indirect Expenditures:	
Contractor/Consultants	1,314,217
Communications/Cellular/Internet	55,871
Utilities	2,571
Educational Materials	(130,829)
Education Materials	12,417
Bank Service Charges/Visa Cash Back	17
Small Equipment/Tools	6,616
Personal protective Eqt/Uniforms	118,141
Office Supplies,Materials &Printing	54,415
OfficeExpense(Supply,Material,Print	555
OfficeExpenses(Supplie,Mater,Print)	(3,387)
Rent and Property Taxes	13,360
Building Maintenance	3,722
Training and Development	4,271
Staff Hiring	165
Computer Equipment and Maintenance	1,939
Courier and Postage	1,526
Finance/Accounting-Casual	1,197
Finance/Accounting Wages	37,899
Insurance	19,852
Memberships and Dues	482
Office Supplies,Materials,&Printing	574
Public Awareness/Education/First Ai	28,045
Public Awareness/Education	1,367
Audit Fees	17,522
Computer Supplies and Maintenance	7,358
Legal and Professional	781
Total Indirect	<u>1,570,661</u>
Capital Amortization Expense	0
Loss (Gain) on Sale of Assets	0
Capitalized Equip Purchases	0
Total Program Expenditures	<u>5,329,058</u>
Net Surplus (Deficit)	<u>(5,226)</u>

	<b>623- ISC- Boot Camp</b>
ISC Funding/Contribution	180,236
<b>Total Revenues</b>	<b>180,236</b>
Expenditures:	
Emergency Officers Wages-Full-time	59,909
Emergency Officers Wages-Casual	16,514
Total Salaries	<b>76,424</b>
EI-ER Full time	1,501
EI-ER-On call Casual	413
CPP-ER Full time	3,751
CPP-ER On call Casual	932
Total Benefits	<b>6,597</b>
Total Salaries and Benefits	<b>83,021</b>
Travel-Meals and Accomodations	53,645
Travel-Mileage	2,389
Travel-Transportation	1,683
Total Travel Expenses	57,717
Vehicle - Gas	1,609
Vehicle-Repairs/Maintenance	<b>22,230</b>
Total Vehicle Expenses	<b>23,839</b>
Total Direct expenditure	<b>164,577</b>
Indirect Expenditures:	
Contractor/Consultants	14,128
Communications/Cellular/Internet	25
Small Equipment/Tools	41
Personal protective Eqt/Uniforms	1,130
Office Supplies,Materials &Printing	335
Total Indirect	<b>15,659</b>
Capital Amortization Expense	0
Loss (Gain) on Sale of Assets	0
Capitalized Equip Purchases	0
<b>Total Program Expenditures</b>	<b>180,236</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
EMERGENCY MANAGEMENT - Consolidated Statement  
FOR THE YEAR ENDED MARCH 31, 2023**

Page 24

		<b>634- ISC Laptops for BC FN EM Planning</b>
<b>Revenue:</b>		
ISC Funding/Contribution		310,764
EMCR		
BCWS		
Interest/Other Revenue		
	<b>Gross Revenues</b>	<b>310,764</b>
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		0
Def.Revenue-Current Year End - (Out)		
	<b>Total Revenues</b>	<b>310,764</b>
<b>Expenditures:</b>		
General/Administrative Wages		11,627
Fire Officers Wages-Casual		0
Overtime		240
Total Salaries		<b>11,867</b>
EI Expense		305
CPP-ER Full time		755
WCB Expense		18
Pension Benefits		827
Vacation Expense-Full time		770
Total Benefits		2,675
Total Salaries and Benefits		<b>14,542</b>
Total Direct expenditure		<b>14,542</b>
<b>Indirect Expenditures:</b>		
Educational Materials		279,518
Finance/Accounting Wages		961
<b>Total Indirect</b>		<b>280,479</b>
	<b>Total Program Expenditures</b>	<b>295,021</b>
	<b>Net Surplus (Deficit)</b>	<b>15,744</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
EMERGENCY MANAGEMENT - Consolidated Statement  
FOR THE YEAR ENDED MARCH 31, 2023**

Page 25

		<b>647-One Flood Recovery Trailer</b>
2022/2023 Budget	\$	52,510
<b>Revenue:</b>		
ISC Funding/Contribution		
EMCR		80,000
Donations- No Tax Receipts		
BCWS		
Interest/Other Revenue		
<b>Gross Revenues</b>		<b>80,000</b>
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		(27,490)
Def.Revenue-Current Year End - (Out)		
<b>Total Revenues</b>		<b>52,510</b>
<b>Expenditures:</b>		
Small Equipment/Tools		47,961
Office Supplies,Materials &Printing		1,572
Building Maintenance		414
Miscellaneous		2,563
<b>Total Indirect</b>		<b>52,510</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
<b>Total Program Expenditures</b>		<b>52,510</b>
<b>Net Surplus (Deficit)</b>		<b>0</b>

## Page 26

			648-Training, Equipment, Maintenance and Storage
	2022/2023 Budget	\$	334,533
<b>Revenue:</b>			
ISC Funding/Contribution			
EMCR			249,996
	<b>Gross Revenues</b>		<b>249,996</b>
Def. Revenue-Capital - In (Out)			
Def.Revenue-Previous Year End - In			84,537
Def.Revenue-Current Year End - (Out)			
	<b>Total Revenues</b>		<b>334,533</b>
<b>Expenditures:</b>			
Fire Officers Wages-Full-time			3,490
Fire Services Manager Wages			250
Emergency Officers Wages-Full-time			11,985
Emergency Officers Wages-Casual			14,143
Fire Officers Wages-Casual			44,156
Overtime			6,957
Total Salaries			<b>80,982</b>
EI-ER Full time			1,619
EI-ER-On call Casual			34
ER CPP-Full time			2,493
CPP-ER Full time			1,474
CPP-ER On call Casual			82
WCB Expense			93
Pension Benefits			2,752
Vacation Expense-Full time			4,580
Total Benefits			<b>13,127</b>
Total Salaries and Benefits			<b>94,108</b>
Travel-Meals and Accomodations			5,412
Travel-Mileage			327
Travel-Transportation			53
Total Travel Expenses			<b>5,792</b>
Vehicle - Gas			1,829
Vehicle Insurance			12,738
Vehicle-Lease/Rental			8,685
Vehicle-Repairs/Maintenance			10,868
Vehicle Lease/Rental			703
Total Vehicle Expenses			<b>34,823</b>
Total Direct expenditure			<b>134,723</b>
<b>Indirect Expenditures:</b>			
Contractor/Consultants			250
Communications/Cellular/Internet			2,055
Small Equipment/Tools			40,015
Communities First Aid			296
Strike Team Trailer			274
Personal protective Eqt/Uniforms			56,920
Office Supplies,Materials &Printing			5,218
Rent and Property Taxes			31,672
Building Maintenance			2,294
Training and Development			342
Computer Equipment and Maintenance			(451)
Seven Structure Protection Trailers			60,926
<b>Total Indirect</b>			<b>199,810</b>
Capital Amortization Expense			0
Loss (Gain) on Sale of Assets			0
Capitalized Equip Purchases			0
	<b>Total Program Expenditures</b>		<b>334,533</b>
	<b>Net Surplus (Deficit)</b>		<b>0</b>

## Page 27

		660-National Winter Home Fire Safety Campaign
	2022/2023 Budget	\$ 114,573
<b>Revenue:</b>		
ISC Funding/Contribution		200,000
	<b>Gross Revenues</b>	<b>200,000</b>
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		(85,427)
Def.Revenue-Current Year End - (Out)		
	<b>Total Revenues</b>	<b>114,573</b>
<b>Expenditures:</b>		
Emergency Officers Wages-Full-time		813
Emergency Officers Wages-Casual		435
Fire Officers Wages-Casual		2,308
Total Salaries		<b>3,556</b>
EI-ER Full time		87
ER CPP-Full time		126
CPP-ER Full time		68
WCB Expense		5
Pension Benefits		323
Vacation Expense-Full time		401
Total Benefits		1,010
Total Salaries and Benefits		<b>4,565</b>
Total Direct expenditure		<b>4,565</b>
<b>Indirect Expenditures:</b>		
Contractor/Consultants		93,578
Office Supplies,Materials &Printing		13,965
Courier and Postage		1,181
Finance/Accounting Wages		1,283
<b>Total Indirect</b>		<b>110,008</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
	<b>Total Program Expenditures</b>	<b>114,573</b>
	<b>Net Surplus (Deficit)</b>	<b>0</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES  
VANCOUVER ADMINISTRATION- Consolidated Statement  
FOR THE YEAR ENDED MARCH 31, 2023**

Page 28

700 Vancouver Administration

Revenue:

ISC Funding/Contribution	1,942,174
Emergency Management BC	-
Donations- No Tax Receipts	506,548
Interest/Other Revenue	8,125
Gross Revenues	2,456,848
Def. Revenue-Capital - In (Out)	(296,020)
Def.Revenue-Previous Year End - In	(244,592)
Def.Revenue-Current Year End - (Out)	
<b>Total Revenues</b>	<b>1,916,236</b>

Expenditures:

Program Manager Wages	4,500
Executive Director wages	143,362
Fire Services Manager Wages	14,250
General/Administrative Wages	306,723
Wage Expenses	(37,094)
Emergency Officers Wages-Full-time	193,830
Emergency Officers Wages-Casual	81,030
Fire Officers Wages-Casual	13,143
Overtime	49,715
Total Salaries	769,459
EI-ER Full time	6,844
EI-ER-On call Casual	967
EI Expense	9,968
CPP-ER Full time	48,765
CPP-ER On call Casual	2,442
CPP Expense	(1,172)
ER CPP-Full time	1,587
WCB Expense	2,785
Group Health	64,615
Pension Benefits	54,402
Vacation Expense-On call Casual	1,527
Vacation Expense-Full time	61,883
Vacation Expense	(865)
Total Benefits	253,747
Total Salaries and Benefits	1,023,206
Travel-Meals and Accomodations	112,250
Travel-Mileage	19,386
Travel-Transportation	14,108
Total Travel Expenses	145,744
Vehicle - Gas	134
Vehicle-Gas	3,800
Vehicle-Insurance	5,657
Vehicle-Lease/Rental	11,380
Vehicle-Repairs/Maintenance	278
Total Vehicle Expenses	21,249
Total Direct expenditure	1,190,199
Contractors/Consultants	1,071
Contractor/Consultants	100,921
Communications/Cellular/Internet	739
Communications/Cellular/Telephone	9,013
Internet/Cable(Fibre)	22,574
Utilities (Heat, Light, Power)	10,860
Bank Service Charges/Visa Cash Back	5,062
Training & Development	3,135
Computer Equipment and Maintenance	21,732
Personal protective Eqt/Uniforms	6,831
Office Supplies,Materials &Printing	1,495
Honorariums	750
Rent and Property Taxes	18,331
Building Maintenance	42,447
Staff Hiring	68
Office Equipment Lease/Rental	3,061
Courier and Postage	19,366
Finance/Accounting-Casual	384
Finance/Accounting Wages	194,191
Insurance	4,452
Printing and Stationary	1,905
Miscellaneous	31,130
Memberships and Dues	1,862
Office Supplies,Materials,&Printing	(514)
OfficeExpenses(Supplie,Mater,Print)	82,089
Public Awareness/Education/First Ai	339
Public Awareness/Education	366
Accounting/Audit Fees	10,707
Legal and Professional	296
Staff Hiring/Recruitment	2,378
Total Indirect	597,041
Capital Amortization Expense	73,246
Loss (Gain) on Sale of Assets	-
Capitalized Equip Purchases	-
<b>Total Program Expenditures</b>	<b>1,860,486</b>
<b>Net Surplus (Deficit)</b>	<b>55,750</b>



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES**  
**BOARD Consolidated Statement**  
**FOR THE YEAR ENDED MARCH 31, 2023**

Page 29

770 Board Expenses-  
Governance/Administration

Revenue:		
ISC Funding/Contribution	\$	87,285.00
Gross Revenues		87,285
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		
Def.Revenue-Current Year End - (Out)		
<b>Total Revenues</b>		<b>87,285</b>
<u>Expenditures:</u>		
Travel-Meals and Accomodations		37,486
Travel-Mileage		9,154
Travel-Transportation		10,371
Total Travel Expenses		57,012
Total Direct expenditure		<b>57,012</b>
Indirect Expenditures:		
Honorariums		22,500
Courier and Postage		138
Insurance		3,098
OfficeExpenses(Supplie,Mater,Print)		137
Vehicle-Gas		170
Legal and Professional		4,229
Total Indirect		<b>30,273</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
<b>Total Program Expenditures</b>	<b>\$</b>	<b>87,284.52</b>
<b>Net Surplus (Deficit)</b>		<b>0</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES**  
**AGM- Consolidated Statement**  
**FOR THE YEAR ENDED MARCH 31, 2023**

Page 30

800 AGM-Annual  
General Meeting

Revenue:		
ISC Funding/Contribution		25,017
Gross Revenues		25,017
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		
Def.Revenue-Current Year End - (Out)		
	<b>Total Revenues</b>	<b>25,017</b>
<u>Expenditures:</u>		
Travel-Meals and Accomodations		8,944
Travel-Mileage		1,496
Travel-Transportation		5,723
Total Travel Expenses		16,162
Total Direct expenditure		<b>16,162</b>
Honorariums		8,750
Supplies and Materials		105
Total Indirect		<b>8,855</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
	<b>Total Program Expenditures</b>	<b>25,017</b>
	<b>Net Surplus (Deficit)</b>	<b>0</b>

	804- Integrated Fire Management Planning
<u>Revenue:</u>	
ISC Funding/Contribution	50,000
Funding/Contribution	
Emergency Management BC	
BCWS	
Interest/Other Revenue	
Gross Revenues	50,000
Def. Revenue-Capital - In (Out)	
Def.Revenue-Previous Year End - In	81,326
Def.Revenue-Current Year End - (Out)	
<b>Total Revenues</b>	<b>131,326</b>
<u>Expenditures:</u>	
Emergency Officers Wages-Full-time	24,645
Emergency Officers Wages-Casual	5,064
Total Salaries	29,710
CPP-ER Full time	1,602
CPP-ER On call Casual	393
EI-ER Full time	634
EI-ER-On call Casual	130
Pension Benefits	688
Vacation Expense-Full time	496
Vacation Expense-On call Casual	105
Total Benefits	4,047
<b>Total Salaries and Benefits</b>	<b>33,757</b>
Travel-Meals and Accomodations	701
Total Travel Expenses	701
Vehicle-Lease/Rental	769
Total Vehicle Expenses	769
<b>Total Direct expenditure</b>	<b>35,227</b>
<b>Indirect Expenditures:</b>	
Contractor/Consultants	97,438
<b>Total Indirect</b>	<b>97,438</b>
<b>Total Program Expenditures</b>	<b>132,665</b>
<b>Net Surplus (Deficit)</b>	<b>(1,339)</b>

854-ISC- On Reserve Fuel  
Reduction/Wildland FFT

Revenue:

ISC Funding/Contribution	2,435,668
Funding/Contribution	
Emergency Management BC	
BCWS	
Interest/Other Revenue	
Gross Revenues	2,435,668
Def. Revenue-Capital - In (Out)	
Def.Revenue-Previous Year End - In	(1,407,013)
Def.Revenue-Current Year End - (Out)	

**Total Revenues** **1,028,655**

Expenditures:

Travel-Meals and Accomodations	6,392
Travel-Mileage	688
Travel-Transportation	710
Total Travel Expenses	7,790
Vehicle-Gas	2,375
Total Vehicle Expenses	2,375
<b>Total Direct expenditure</b>	<b>10,165</b>

**Indirect Expenditures:**

Contractor/Consultants	487,048
On-Reserve FuelReduction Grant Fund	511,435
Equipment/Small Tools (Under \$300)	77
On-Reserve-WildlandFFT/Equip Grant	17,272
OfficeExpense(Supply,Material,Print	749
Training and Development	1,025
Computer Equipment and Maintenance	93
Memberships and Due	790
<b>Total Indirect</b>	<b>1,018,489</b>

**Total Program Expenditures** **1,028,655**

**Net Surplus (Deficit)** **0**

	856 First Nations Adapt Program-ISC	
<u>Revenue:</u>		
ISC Funding/Contribution		33,546
Gross Revenues		33,546
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		
Def.Revenue-Current Year End - (Out)		
<b>Total Revenues</b>		<b>33,546</b>
<u>Expenditures:</u>		
Travel-Meals and Accomodations		1,421
Travel-Mileage		465
Travel-Transportation		1,255
Total Travel Expenses		3,142
<b>Total Direct expenditure</b>		<b>3,142</b>
<b>Indirect Expenditures:</b>		
Contractor/Consultants		16,016
Small Equipment/Tools		74
Personal protective Eqt/Uniforms		705
OfficeExpense(Supply,Material,Print		13,150
Building Maintenance		174
Training and Development		213
Courier and Postage		72
<b>Total Indirect</b>		<b>30,404</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
<b>Total Program Expenditures</b>		<b>33,546</b>
<b>Net Surplus (Deficit)</b>		<b>0</b>

	871- WUI Firefighting Equipment Program	
<u>Revenue:</u>		
ISC Funding/Contribution		97,489
Funding/Contribution		
Emergency Management BC		
BCWS		
Interest/Other Revenue		
Gross Revenues		97,489
Def. Revenue-Capital - In (Out)		
Def.Revenue-Previous Year End - In		
Def.Revenue-Current Year End - (Out)		
	<b>Total Revenues</b>	<b>97,489</b>
<u>Expenditures:</u>		
Emergency Officers Wages-Full-time		70,208
Emergency Officers Wages-Casual		11,626
Total Salaries		81,834
CPP-ER Full time		4,682
CPP-ER On call Casual		922
EI-ER Full time		1,852
EI-ER-On call Casual		365
Pension Benefits		4,246
Vacation Expense-Full time		(53)
Vacation Expense-On call Casual		(19)
Total Benefits		11,995
<b>Total Salaries and Benefits</b>		<b>93,829</b>
<b>Total Direct expenditure</b>		<b>93,829</b>
<b>Indirect Expenditures:</b>		
Contractor/Consultants		3,660
<b>Total Indirect</b>		<b>3,660</b>
Capital Amortization Expense		0
Loss (Gain) on Sale of Assets		0
Capitalized Equip Purchases		0
	<b>Total Program Expenditures</b>	<b>97,489</b>
	<b>Net Surplus (Deficit)</b>	<b>0</b>