

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Financial Statements

Year Ended March 31, 2024

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Index to Financial Statements

Year Ended March 31, 2024

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 12
Unaudited Schedules of Revenue and Expenses (<i>Schedule 1 - 10</i>)	13

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinion

We have audited the financial statements of First Nations Emergency Services Society of B.C. (the "Society"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2024, and the results of its operations and 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 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 these 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 the financial statements in accordance with 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 related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

- 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 Society 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
October 7, 2024



CHARTERED PROFESSIONAL ACCOUNTANTS


FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Financial Position

March 31, 2024

	2024	2023
ASSETS		
Current		
Cash	\$ 17,821,749	\$ 23,502,877
Term deposits (Note 4)	12,194,933	-
Amounts receivable (Note 5)	1,598,456	5,757,740
Prepaid expenses	259,161	154,033
	31,874,299	29,414,650
Tangible capital assets (Note 6)	1,580,131	1,849,130
Security deposits	4,067	4,067
	\$ 33,458,497	\$ 31,267,847
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 7)	\$ 3,261,327	\$ 3,587,401
Wages payable	179,366	117,433
Deferred revenues (Note 8)	25,691,975	24,583,588
Deferred revenue - capital	463,193	547,627
	29,595,861	28,836,049
Deferred revenue - capital	1,116,938	1,294,991
Other obligations (Note 9)	30,000	30,000
	30,742,799	30,161,040
NET ASSETS		
Invested in tangible capital assets (Note 13)	-	6,512
Restricted funds (Note 13)	8,879	8,879
Unrestricted funds	2,706,819	1,091,416
	2,715,698	1,106,807
	\$ 33,458,497	\$ 31,267,847

ON BEHALF OF THE BOARD

Signed by: 
 Director 5C8405ECB5EB41F...

Signed by: 
 Director ECB718BE2D49414...

See notes to financial statements

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Operations
Year Ended March 31, 2024

	Budget 2024 (Unaudited)	2024	2023
REVENUE			
Communication (Schedule 1)	\$ 860,938	\$ 503,712	\$ -
Decision Support (Schedule 2)	3,009,731	503,164	5,048,004
Fire Services (Schedule 3)	2,896,076	3,881,927	1,280,458
Mitigation (Schedule 4)	4,141,261	5,810,612	2,204,661
Governance and Corporate Service (Schedule 5)	2,237,550	3,183,099	1,916,236
Preparedness and Training (Schedule 6)	1,222,379	398,492	-
Response (Schedule 7)	1,475,346	2,414,773	-
Strategic Partnership (Schedule 8)	3,569,017	3,968,549	-
Board Activities and AGM (Schedule 9)	164,000	200,439	112,302
Emergency Management (Schedule 10)	2,430,983	2,688,800	8,576,074
Task Reimbursement	-	2,209,097	-
FNESS Own Programs/Other	-	1,744,653	525,934
	22,007,281	27,507,317	19,663,669
EXPENSES			
Communication (Schedule 1)	860,938	535,028	-
Decision Support (Schedule 2)	3,009,731	503,164	5,048,004
Fire Services (Schedule 3)	2,896,076	3,920,272	1,342,849
Mitigation (Schedule 4)	4,141,261	5,693,000	2,214,749
Governance and Corporate Services (Schedule 5)	2,237,550	3,246,385	1,860,486
Preparedness and Training (Schedule 6)	1,222,379	382,758	-
Response (Schedule 7)	1,475,346	2,164,288	-
Strategic Partnership (Schedule 8)	3,569,017	3,968,549	-
Board Activities and AGM (Schedule 9)	164,000	200,439	112,302
Emergency Management (Schedule 10)	2,430,983	2,610,312	8,700,617
Recovery and ESS	-	4,143	-
Task Reimbursement	-	2,133,592	-
FNESS Own Programs/Other	-	536,496	487,740
	22,007,281	25,898,426	19,766,747
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ 1,608,891	\$ (103,078)

See notes to financial statements

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Changes in Net Assets

Year Ended March 31, 2024

	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	\$ -	\$ 326,491	\$ (595,488)	\$ 588,976	\$ (326,491)	\$ (6,512)	\$ 6,512	\$ -
Externally restricted-AANDC capital	-	-	-	-	-	-	8,879	8,879
	-	326,491	(595,488)	588,976	(326,491)	(6,512)	15,391	8,879
UNRESTRICTED								
Communication	(31,316)	(36,842)	5,526	(5,526)	36,842	(31,316)	-	(31,316)
Decision Support	-	-	-	-	-	-	-	-
Fire Services	(38,345)	(22,098)	3,751	(3,751)	22,098	(38,345)	(97,799)	(136,144)
Mitigation	117,612	(17,772)	135,389	(135,389)	17,772	117,612	90,108	207,720
Governance and Corporate Service	(63,286)	(182,088)	131,232	(131,232)	182,088	(63,286)	223,630	160,344
Preparedness and Training	15,734	-	-	-	-	15,734	-	15,734
Response	250,485	(45,476)	311,694	(311,694)	45,476	250,485	-	250,485
Strategic Partnership	-	-	-	-	-	-	-	-
Board Activities and AGM	-	-	-	-	-	-	(5,478)	(5,478)
Emergency Management	78,488	(22,215)	7,896	(1,384)	22,215	85,000	845,180	930,180
Recovery and ESS	(4,143)	-	-	-	-	(4,143)	-	(4,143)
Task Reimbursement	75,505	-	-	-	-	75,505	-	75,505
FNESS Own Programs/Other	1,208,157	-	-	-	-	1,208,157	35,775	1,243,932
TOTAL UNRESTRICTED	1,608,891	(326,491)	595,488	(588,976)	326,491	1,615,403	1,091,416	2,706,819
NET ASSETS (DEBT) - END OF YEAR	\$ 1,608,891	\$ -	\$ -	\$ -	\$ -	\$ 1,608,891	\$ 1,106,807	\$ 2,715,698

See notes to financial statements

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Cash Flows
Year Ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 1,608,891	\$ (103,078)
Item not affecting cash:		
Amortization of tangible capital assets	<u>595,488</u>	<u>348,726</u>
	<u>2,204,379</u>	<u>245,648</u>
Changes in non-cash working capital:		
Amounts receivable and due from government agencies	3,964,351	(1,318,667)
Prepaid expenses	(105,128)	(101,619)
Accounts payable and wages payable	(264,140)	3,184,591
Deferred revenue	1,108,387	820,254
Deferred revenue - capital	<u>(262,486)</u>	<u>1,679,948</u>
	<u>4,440,984</u>	<u>4,264,507</u>
Cash flows from operating activities	<u>6,645,363</u>	<u>4,510,155</u>
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(326,491)	(2,026,839)
Purchase of term deposits	<u>(12,000,000)</u>	<u>-</u>
Cash flows used by investing activities	<u>(12,326,491)</u>	<u>(2,026,839)</u>
INCREASE (DECREASE) IN CASH FLOW	<u>(5,681,128)</u>	<u>2,483,316</u>
Cash - beginning of year	<u>23,502,877</u>	<u>21,019,561</u>
CASH - END OF YEAR	<u>\$ 17,821,749</u>	<u>\$ 23,502,877</u>

See notes to financial statements

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

1. PURPOSE OF THE 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. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act. 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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:

Tangible capital assets

Tangible capital assets are stated at cost less capital grants. Amortization is calculated on a declining balance basis at the following rates and methods:

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

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.

Revenue recognition

The Society follows the deferral method of accounting for contributions and government funding under which restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. All other contributions are reported as revenue of the current period.

The Society recognizes contributions of materials and services only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

Revenue under service agreements or contracts is recognized as the services are performed and there is a reasonable assurance of collection.

The Society has retained substantially all of the benefits and risks of its rental assets; therefore, it accounts for its sub-lease arrangement as an operating lease.

(continues)

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

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.

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

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.

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.

Allocation of expenses

All operating expenditures are charged directly to the respective program that the activity benefits. General support and administrative expenses may be allocated as an administrative charge to the respective program or as a percentage of the programs total budget as compared to the Society's budget. Additional disclosures are included in Note 14.

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

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.

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.

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.

Fair value

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

4. TERM DEPOSITS

Term deposits consist of amounts held with a federal credit union with a maturity date of April 12, 2024 for a 120 days term deposit, bearing interest at 5.49%. Included in FNESS Own Programs/Other revenue was interest income earned for total of \$1,568,866.

5. AMOUNTS RECEIVABLE

	2024	2023
B.C. Wildfire Services	\$ 1,036,133	\$ -
Goods and services tax receivable	309,740	221,775
Indigenous Services Canada	240,108	5,442,365
Other receivables	12,475	5,049
Emergency Management B.C.	-	83,520
First Nations Technology Council	-	5,031
	<u>\$ 1,598,456</u>	<u>\$ 5,757,740</u>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computers and software	\$ 1,000,389	\$ 558,638	\$ 441,751	\$ 382,476
Office furniture	228,291	167,979	60,312	14,426
Leasehold improvements	392,084	361,379	30,705	38,382
Field equipment	58,126	56,256	1,870	2,338
Telephone	44,476	42,662	1,814	2,593
Vehicles	1,721,116	685,015	1,036,101	1,408,879
Shop equipment	9,556	1,978	7,578	36
	<u>\$ 3,454,038</u>	<u>\$ 1,873,907</u>	<u>\$ 1,580,131</u>	<u>\$ 1,849,130</u>

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Accounts payable and accrued liabilities	\$ 3,239,105	\$ 3,463,551
Government remittances	22,222	123,850
	<u>\$ 3,261,327</u>	<u>\$ 3,587,401</u>

8. DEFERRED REVENUES

The Society receives significant funding from Indigenous Services Canada and the British Columbia Minister of Forests, Lands, Natural Resource Operations and Rural Development for various projects during the year. The following summarizes the funding received and revenue recognized. The outstanding deferred revenue balance is carried forward to fund operations for the 2025 fiscal year or will be reduced from the 2025 funding amounts to be received.

	Balance Beginning of Year	Funding Agreement	Recognized Revenue	Balance End of Year
<u>FNESS Department</u>				
Communication	\$ 85,427	\$ 591,825	\$ 535,027	\$ 142,225
Decision Support	1,372,976	2,423,001	503,164	3,292,813
Fire Services	4,185,142	2,656,728	3,900,273	2,941,597
Mitigation	7,291,793	9,996,899	5,692,996	11,595,696
Governance and Corporate Service	241,307	3,082,474	3,233,955	89,826
Preparedness and Training	41,732	530,443	398,492	173,683
Response	1,377,784	911,420	2,164,288	124,916
Strategic Partnership	6,154,472	3,780,778	3,968,550	5,966,700
Board Activities and AGM	-	204,835	200,439	4,396
Emergency Management	3,832,955	214,554	2,687,386	1,360,123
Deferred revenues, end of year	<u>\$ 24,583,588</u>	<u>\$ 24,392,957</u>	<u>\$ 23,284,570</u>	<u>\$ 25,691,975</u>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

9. OTHER OBLIGATIONS

Other obligations represent accrued severance benefits to the Society's employees. These benefits are based on eligibility, years of service, and salary at termination of employment according to Labour Standards and contractual obligations. Benefits will be paid when they come due and the outstanding severance benefit obligation has been estimated according to contractual terms. The amount has been presented as a long-term liability at year end as it is not expected to be paid out in the coming year.

10. LEASE COMMITMENTS

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

2025	\$	3,422
2026		1,711
		<u>5,133</u>
	\$	<u>5,133</u>

11. ECONOMIC DEPENDENCE

The Society is economically dependent upon continued funding from Indigenous Services Canada, the Union of B.C. Municipalities, and the Ministry of Forests, Lands, Natural Resource Operations and Rural Development, who provided over 98% (2023 – 97%) of funding received in the current year.

12. COMPENSATION

During the year, the Society paid total remuneration, inclusive of salaries and benefits of \$3,526,717 (2023 – \$1,226,011) who received total remuneration of \$75,000 or greater. In addition, \$29,000 (2023 - \$32,000) 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.

13. RESTRICTED NET ASSETS

The externally restricted net assets relates to surplus funding received from a project that is no longer active. The Society is requesting the restriction be removed and the net assets be transferred to unrestricted net assets. This approval has not yet been obtained.

The Board of Directors have internally restricted net assets equal to the investment in tangible capital assets less deferred revenue related to capital funding.

14. ALLOCATION OF EXPENSES

Operating costs are directly charged to the program to which they relate or are allocated based on a percentage of budget. Administrative support and other general operating expenses are charged to each program at estimated percentage of time spent supporting the program (ranging from 10 – 15%).

	2024	2023
Emergency Management	\$ 113,993	\$ 132,554
Mitigation	66,724	28,116
Vancouver Administration	50,845	82,769
Fire Services	39,963	21,606
Communication	6,473	-
	<u>\$ 277,998</u>	<u>\$ 265,045</u>

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Notes to Financial Statements

Year Ended March 31, 2024

15. COMPARATIVE FIGURES

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

FIRST NATIONS EMERGENCY SERVICES SOCIETY OF B.C.

Unaudited Schedules of Revenue and Expenses

Year Ended March 31, 2024

(Unaudited)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Communication- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 1
Page 13

	Total Sch 1
<u>Revenue:</u>	
Communication- ISC Funding	\$ 535,027
Interest/Other Revenue	-
Donations- No Tax Receipts	-
Gross Revenue	535,027
Deferred Revenue - Capital	(31,315)
Total Revenue	503,712
<u>Expenditures:</u>	
Total Salaries and Benefits	252,035
Total Travel Expenses	28,363
Total Vehicle Expenses	14,590
Total Indirect	234,514
Total Program Expenditures	529,501
Capital Equipment Purchased	-
Capital Amortization Expense	5,527
Loss (Gain) on sale of assets	-
Total Program Expenditures	535,028
Net Surplus (Deficit)	\$ (31,316)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Communication- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 1
Page 14

	660-National Winter Home Fire Safety Campaign	706- Communication Department 2023-2024	707- Fire Protection	Grand Total
Revenue:				
ISC Projects	89,809	370,847	74,371	535,027
Deferred Revenue - Capital	-	(31,315)	-	(31,315)
Revenue Total	89,809	339,532	74,371	503,712
Expenditures:				
Equipment/Room Rental	-	(650)	-	(650)
Capital Purchase - Computer/Ipad	-	-	-	-
Communication/Cellular/Internet	-	(1,638)	-	(1,638)
Computer Equipment & Maintenance	-	(1,874)	-	(1,874)
Contractor/Consultant	(57,651)	(45,481)	(73,238)	(176,370)
Courier and Postage	-	(26)	-	(26)
Equipment/Tools	-	(1,732)	-	(1,732)
Group Health	-	(17,265)	-	(17,265)
Insurance	-	(1,861)	-	(1,861)
Memberships/ Dues/ Lisences	-	(1,132)	-	(1,132)
Office Expense/ Equipment	-	(2,438)	-	(2,438)
Office Supplies/Materials/Printing	(20,755)	(1,823)	-	(22,578)
Payroll Expense Full-time	(8,916)	(193,210)	(503)	(202,629)
Payroll Expense-Casual	(2,192)	(47,126)	(89)	(49,407)
Public Awareness/Education/FirstAid	-	(358)	-	(358)
Rent and Property Taxes	-	(4,612)	-	(4,612)
Training and Development	-	(592)	-	(592)
Travel-Meals and Accomodations	(295)	(20,313)	(348)	(20,955)
Travel-Mileage	-	(2,197)	-	(2,197)
Travel-Transportation	-	(5,017)	(194)	(5,211)
Utilities (Heat,Light, Power)	-	(506)	-	(506)
Vacation Expense-Full time	-	(883)	-	(883)
Vehicle - Gas	-	(1,365)	-	(1,365)
Vehicle-Lease/Rental	-	(13,225)	-	(13,225)
Amortization	-	(5,527)	-	(5,527)
Total Program Expenditures	(89,809)	(370,848)	(74,371)	(535,028)
Net Surplus (Deficit)	-	(31,316)	-	(31,316)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Decision Support- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 2
Page 15

	Total Sch 2
<u>Revenue:</u>	
EMCR	\$ 372,577
ISC Projects	130,587
Donations- No Tax Receipts	-
Gross Revenue	503,164
Deferred Revenue - Capital	-
Total Revenue	503,164
<u>Deferred Revenue - Capital</u>	
<u>Expenditures:</u>	
Total Salaries and Benefits	314,123
Total Travel Expenses	41,024
Total Vehicle Expenses	199
Total Indirect	147,818
Total Program Expenditures	503,164
Capital Equipment Purchased	-
Capital Amortization Expense	-
Loss (Gain) on sale of assets	-
Total Program Expenditures	503,164
Net Surplus (Deficit)	\$ -

Schedule 2
Page 16

[illegible]

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Fire Services- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 3
Page 17

	Total Sch 3
<u>Revenue:</u>	
ISC Projects	\$ 3,910,273
Other Revenue	(10,000)
Gross Revenue	3,900,273
Deferred Revenue - Capital	(18,346)
Total Revenue	3,881,927
 <u>Expenditures:</u>	
Total Salaries and Benefits	880,088
Total Travel Expenses	292,463
Total Vehicle Expenses	1,866,846
Total Indirect	877,124
Total Program Expenditures	3,916,521
Capital Equipment Purchased	-
Capital Amortization Expense	3,751
Loss (Gain) on sale of assets	-
Total Program Expenditures	3,920,272
Net Surplus (Deficit)	\$ (38,345)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Fire Services- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 3
Page 18

	100-FS- Fire Trailer	102 FP Smoke Alarm Project & Fire Extinguisher	125 - Community First Aid	140A- Leadership & Governance, Home Fire Safety	145A- Fire Officer Safety and Capacity Building	166A-ISC- Hybrid Firetrucks	166B-ISC- Turn-out Gears	170-FIRE PROTECTI ON-FSA Fire Equipment	171-FIRE PROTECTION- Fire Training Accreditation	175- Firefighter Training	185- Provincial and National First Nations Firefight	195- Fire Services Communications, Advisory & Outreach	196- Fire Department Driver Pump Operator	230- Youth Engagement Initiatives & Gathering Our Voice	255 Fire Safety Assessments (FSA)	295- First Nations Fire Department Networking Mentor	305 Annual Summary Report	530 Fire Services Management (FTP)	638-ISC- Community First Aid and First Responder	662-Fortis (FS - Provincial Competition)	665-ISC- Hybrid Fire Equipment	Grand Total
Revenue:																						
ISC Projects	16,694	308,157	96,273	85,924	273,175	1,769,978	25,365	1,539	2,907	184,011	243,811	82,798	83,052	124,048	125,261	135,965	19,978	4,508	111,445	-	215,384	3,910,273
ISC Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,000)	-	(10,000)
Deferred Revenue - Capital	-	-	-	-	(18,346)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,346)
Total Revenue	16,694	308,157	96,273	85,924	254,829	1,769,978	25,365	1,539	2,907	184,011	243,811	82,798	83,052	124,048	125,261	135,965	19,978	4,508	111,445	(10,000)	215,384	3,881,927
Expenditures:																						
Equipment/Room Rental	-	-	-	-	(50)	-	-	-	-	-	-	-	-	(100)	-	-	-	-	-	-	-	(150)
Payroll Exp Allocation - Proj 530	-	(43,768)	(4,659)	(23,961)	(19,967)	-	-	-	-	(26,623)	(11,315)	(6,323)	(16,639)	(7,987)	(3,993)	(1,331)	(1,331)	167,897	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,070)	-	-	-	(4,070)
Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(267)	-	-	(552)	(819)
Capital Purchase - Computer/lpad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Purchase - Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communication/Cellular/Internet	-	-	-	-	(75)	-	-	-	-	(174)	(25)	-	-	-	(300)	-	-	(23,541)	(200)	-	-	(24,315)
Computer Equipment & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,353)	-	-	-	(3,353)
Contractor/Consultant	-	-	(871)	-	(3,729)	-	-	-	-	-	(4,280)	-	-	(5,192)	-	-	-	(8,175)	-	-	-	(22,247)
Courier and Postage	-	(11,654)	(203)	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-	(8,811)	(327)	-	-	(21,000)
Educational Materials	-	-	-	-	-	-	-	-	-	-	-	(245)	-	-	-	-	-	-	(1,004)	-	-	(1,250)
EOC/ First Aid kits	-	-	-	-	-	(141)	-	-	-	-	(324)	-	-	-	-	-	-	(2,820)	-	-	-	(3,385)
Equipment/Tools	(474)	-	-	(2,310)	(6,000)	(40,341)	(1,394)	-	-	(37,801)	(7,835)	-	-	-	-	-	-	(136)	(435)	-	(104,112)	(200,838)
Firefighters Competition	-	-	-	-	-	-	-	-	-	-	(34,230)	(516)	-	-	-	-	-	-	-	-	-	(34,746)
First Aid / Emergency Kits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,668)	-	-	(2,668)
Group Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(27,224)	-	-	-	(27,224)
Honorarium	-	-	-	-	-	-	-	-	-	-	(3,425)	-	-	-	-	-	-	-	-	-	-	(3,425)
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,963)	-	-	-	(4,963)
Memberships/ Dues/ Licences	-	-	-	(1,403)	(8,938)	-	-	-	-	-	(262)	-	(238)	-	-	(8,580)	-	-	(5,409)	(2,022)	-	(21,991)
Office Equipment Lease/Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,514)	-	-	-	(2,514)
Office Expense/ Equipment	-	-	(557)	-	-	-	-	-	-	(291)	-	(28)	-	(28)	-	-	-	(9,778)	(35)	-	-	(10,718)
Office Supplies/Materials/Printing	(92)	(156)	(4,443)	-	(1,830)	-	-	-	-	(83)	(4,215)	(1,426)	(8,326)	(3,125)	-	(328)	(328)	(328)	(253)	-	(214)	(25,146)
Overhead Allocation - Proj 530	-	(33,838)	(3,602)	(18,524)	(15,437)	-	-	-	-	(20,583)	(8,748)	(4,888)	(12,864)	(6,175)	(3,087)	(1,029)	(1,029)	129,805	-	-	-	-
Payroll Expense Full-time	-	(11,764)	(55,960)	(4,638)	(113,605)	-	-	(1,539)	(2,419)	(25,761)	(41,540)	(36,744)	(17,227)	(34,038)	(68,544)	(93,853)	(13,007)	(137,885)	(43,567)	-	-	(702,090)
Payroll Expense-Casual	-	(2,960)	(15,431)	(1,085)	(28,233)	-	-	-	(489)	(6,802)	(12,204)	(8,751)	(4,475)	(8,447)	(16,517)	(23,518)	(3,570)	(34,644)	(10,873)	-	-	(177,998)
Personal Protective Equipme/Uniform	-	-	-	(6,627)	(5,462)	-	(23,972)	-	-	(7,060)	(12,992)	-	-	(4,257)	-	-	-	(2,141)	(993)	-	(106,899)	(170,403)
Public Awareness/Education/FirstAid	-	-	-	-	(687)	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,055)	-	-	(8,742)
Purchase-Vehicle for communities	-	-	-	-	(1,729,269)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,729,269)
Reimbursements to Bands	-	-	-	-	(216)	-	-	-	-	-	-	-	-	-	-	-	-	-	(895)	-	-	(1,111)
Rent and Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,535)	-	-	-	(14,535)
Smoke Alarms/Fire Extinguisher	-	(180,454)	-	-	-	-	-	-	-	-	(327)	-	-	-	-	-	-	-	-	-	-	(180,781)
Staff Hiring/Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-	(250)	-	-	-	-	-	-	-	(250)
Training and Development	-	-	-	-	(15,939)	-	-	-	-	(31,257)	(1,315)	(1,782)	-	(22,652)	-	(263)	-	(2,438)	(1,052)	-	-	(76,698)
Travel-Meals and Accomodations	-	-	(3,595)	(10,639)	(32,194)	-	-	-	-	(5,391)	(87,084)	(12,424)	(7,154)	(18,266)	(15,292)	(3,516)	-	(3,463)	(22,401)	-	-	(221,420)
Travel-Mileage	-	-	(101)	-	(877)	-	-	-	-	(909)	(2,459)	(83)	(559)	(459)	(5,731)	(206)	-	(57)	(6,742)	-	-	(18,183)
Travel-Transportation	-	-	(3,648)	(1,824)	(4,341)	-	-	-	-	(2,851)	(7,608)	(5,034)	(1,561)	(8,593)	(8,668)	(196)	-	(3,554)	(4,982)	-	-	(52,861)
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities (Heat,Light, Power)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,022)	-	-	-	(1,022)
Vacation Expense-Full time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,762)	-	-	-	(8,762)
Vehicle - Gas	-	(145)	(82)	(122)	(2,854)	-	-	-	-	(1,955)	(1,455)	(1,172)	(145)	(155)	(642)	(2,020)	-	(3,656)	(1,993)	-	-	(16,394)
Vehicle Exp Allocation - Proj 530	-	(23,405)	(2,491)	(12,813)	(10,677)	-	-	-	-	(14,237)	(6,051)	(3,381)	(8,898)	(4,271)	(2,136)	(712)	(712)	89,784	-	-	-	-
Vehicle Insurance	(13,396)	-	-	(311)	-	(227)	-	-	-	-	-	-	-	-	-	-	-	(62)	-	-	(689)	(14,685)
Vehicle-Lease/Rental	-	-	-	(1,617)	-	-	-	-	-	(2,442)	(766)	-	(463)	-	(352)	-	-	(80,216)	-	-	-	(85,855)
Vehicle-Repairs/Maintenance	(751)	(12)	(630)	(50)	(292)	-	-	-	-	(83)	(5,062)	-	(4,502)	(52)	-	(413)	-	(5,849)	(29)	-	(2,917)	(20,642)
Amortization	-	-	-	-	(3,751)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,751)
Total Program Expenditures	(14,712)	(308,157)	(96,273)	(85,924)	(275,157)	(1,769,978)	(25,365)	(1,539)	(2,907)	(184,011)	(253,811)	(82,798)	(83,052)	(124,048)	(125,261)	(135,965)	(19,978)	(4,508)	(111,445)	-	(215,384)	(3,920,272)
Net Surplus (Deficit)	1,982	-	-	-	(20,328)	-	-	-	-	-	(10,000)	-	-	-	-	-	-	-	-	(10,000)	-	(38,345)

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Mitigation- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024**

**Schedule 4
Page 19**

	Total Sch 4
<u>Revenue:</u>	
BCWS	\$ 2,780,095
ISC Projects	2,751,988
UBCM	<u>160,913</u>
Gross Revenue	5,692,996
Deferred Revenue - Capital	<u>117,616</u>
Total Revenue	<u>5,810,612</u>
 <u>Expenditures:</u>	
Total Salaries and Benefits	1,496,913
Total Travel Expenses	313,508
Total Vehicle Expenses	310,948
Total Indirect	<u>3,436,242</u>
Total Program Expenditures	<u>5,557,611</u>
Capital Equipment Purchased	-
Capital Amortization Expense	135,389
Loss (Gain) on sale of assets	<u>-</u>
Total Program Expenditures	<u>5,693,000</u>
Net Surplus (Deficit)	<u>\$ 117,612</u>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 Mitigation - Consolidated Statement
 FOR THE YEAR ENDED MARCH 31, 2024

Schedule 4
 Page 20

	602-ISC- Annual FireSmart Funding 2023/2024	692-ISC- Mitigation - 2023- 2024	803- BCWS- Cultural and Prescribe d Burn	804- Integrated Fire Managem ent Planning (A)	839- ISC - FNESS Fuels Division	841- BCWS/UB CM- FireSmart Coordinat or Position	842-BCWS- Cooperative Community Wildfire ResponseTra	843- BCWS - FNESS Wildfire Division	844- BCWS - FNESS FireSmart Division	854-ISC- Fuel Treatment, FireSmart,a nd Cultural& RX Fire	856-ISC- First Nations ADAPT Program	857-ISC- Wildfire Fighter Training	862- BCWS/U BCM- CRI	863- BCWS- Coordina ted Training Strategy	867-BCWS- Community Firefighting Model	868- BCWS- Community- Led First Nations Forums& Event	871- ISC- Wildland Fire Equipment Purchasing Program	Grand Total
Revenue:																		
BCWS	-	-	449,284	350,331	-	-	417,630	354,490	196,469	-	-	-	879,675	63,565	35	68,617	-	2,780,095
ISC Projects	161,856	27,918	-	-	112,114	-	-	-	-	1,419,794	91,182	343,358	-	-	-	-	595,767	2,751,988
UBCM	-	-	-	-	-	160,913	-	-	-	-	-	-	-	-	-	-	-	160,913
Deferred Revenue - Capital	-	-	-	-	-	-	-	-	-	-	-	-	117,616	-	-	-	-	117,616
Total Revenue	161,856	27,918	449,284	350,331	112,114	160,913	417,630	354,490	196,469	1,419,794	91,182	343,358	997,291	63,565	35	68,617	595,767	5,810,612
Expenditures:																		
Equipment/Room Rental	-	-	(147)	-	-	-	-	-	-	-	(50)	-	-	-	-	-	-	(197)
Accounting/Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-	-	-	-	-	(11,497)	-	-	-	-	(11,497)
Capital Purchase - Computer/lpad	-	-	-	-	-	-	-	-	-	-	-	-	(11,497)	-	-	-	-	-
Communication/Cellular/Internet	-	-	-	(137)	-	-	-	-	-	-	-	-	(6,071)	-	-	-	-	(6,207)
Computer Equipment & Maintenance	-	-	-	-	-	-	-	(413)	(50)	-	-	-	(3,506)	-	-	-	-	(3,969)
Contractor/Consultant	-	(1,269)	-	(253,400)	(18,005)	-	(68,822)	(3,844)	(2,563)	(70,016)	(38,263)	(115,141)	(35,716)	(16,869)	-	(12,013)	-	(635,920)
Contractor/Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educational Materials	-	-	(362)	-	-	-	(513)	-	-	-	-	-	-	-	-	-	-	(874)
Equipment/Tools	-	-	(2,996)	(1,404)	(318)	(177)	-	(18,089)	(1,540)	-	(455)	-	(189)	-	-	-	-	(25,168)
Fund/ Grant to Bands	(143,745)	-	-	-	-	-	-	-	-	(1,199,951)	-	-	-	-	-	-	(571,829)	(1,915,525)
Group Health	-	-	-	-	-	-	-	-	-	-	-	-	(109,307)	-	-	-	-	(109,307)
Honorarium	-	-	-	-	-	-	-	-	-	-	(6,247)	-	-	-	-	-	-	(6,247)
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	(9,926)	(6,265)	-	-	-	(16,191)
Legal and Professional	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	500
Memberships/ Dues/ Licences	-	-	(781)	(1,130)	-	(300)	-	-	(4,111)	-	-	-	(2,686)	-	-	-	-	(9,007)
Miscellaneous	-	-	(816)	-	-	-	-	-	-	(220)	-	-	-	-	-	-	-	(1,037)
Office Equipment Lease/Rental	-	-	-	-	-	-	-	-	-	-	-	-	(4,181)	-	-	-	-	(4,181)
Office Expense/ Equipment	-	-	-	-	(2,138)	-	-	-	-	-	-	-	(11,759)	-	-	-	-	(13,898)
Office Supplies/Materials/Printing	-	(1,221)	(401)	(249)	(27)	(1,325)	(310)	(5,332)	(1,867)	(231)	337	(485)	(1,834)	(334)	-	(274)	-	(13,552)
OfficeExpense(Supply,Material,Print	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Expense Full-time	-	(20,427)	(260,295)	(55,542)	(59,318)	(72,602)	(2,342)	(173,995)	(130,691)	(57,623)	(3,871)	(28,554)	(304,726)	(18,991)	(26)	-	(18,666)	(1,207,668)
Payroll Expense-Casual	-	(4,420)	(60,973)	(12,900)	(12,503)	(18,553)	(623)	(37,823)	(28,167)	(15,229)	(1,029)	(8,269)	(78,007)	(5,470)	(9)	-	(5,270)	(289,245)
Personal Protective Equipme/Uniform	-	(542)	(3,945)	-	-	-	-	(2,720)	-	-	-	-	(2,778)	-	-	-	-	(9,984)
Public Awareness/Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Awareness/Education/FirstAid	-	-	(697)	-	-	-	-	-	-	-	-	-	(74)	(6,265)	-	(535)	-	(7,571)
Reimbursements to Bands	-	-	-	-	-	-	-	-	-	-	-	(80,281)	-	(1,500)	-	(840)	-	(82,621)
Rent and Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(22,698)	-	-	-	-	(22,698)
Staff Hiring/Recruitment	-	-	(68)	-	-	-	-	-	(45)	(25)	-	(45)	-	-	-	-	-	(183)
Training and Development	-	1,040	(1,236)	(5,796)	-	(15,000)	(342,535)	(1,025)	(256)	(1,650)	-	(99,367)	(2,230)	-	-	(51,766)	-	(519,822)
Travel-Meals and Accomodations	-	(676)	(48,323)	(9,036)	(2,544)	(9,131)	(2,486)	(19,561)	(15,673)	(63,408)	(35,105)	(8,294)	(31,217)	(5,534)	-	(552)	-	(251,539)
Travel-Mileage	-	-	(600)	(4,566)	-	-	-	-	(186)	(1,496)	-	-	(801)	-	-	-	-	(7,649)
Travel-Transportation	-	(309)	(22,732)	(911)	299	(110)	-	(571)	(8,096)	(5,418)	(5,764)	(208)	(7,863)	-	-	(2,637)	-	(54,320)
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities (Heat,Light, Power)	-	-	-	-	-	-	-	-	-	-	-	-	(2,975)	-	-	-	-	(2,975)
Vacation Expense-Full time	(18,111)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,111)
Vehicle - Gas	-	(94)	(7,982)	(236)	(79)	(2,268)	-	(1,177)	(1,996)	(2,738)	(737)	(2,713)	(9,936)	(592)	-	-	(2)	(30,550)
Vehicle Insurance	-	-	(2,330)	-	(1,186)	(2,029)	-	(2,353)	-	-	-	-	(2,833)	-	-	-	-	(10,731)
Vehicle-Lease/Rental	-	-	(34,228)	(4,863)	(8,907)	(35,437)	-	(76,673)	(1,229)	(1,779)	-	-	(71,825)	(1,749)	-	-	-	(236,691)
Vehicle-Repairs/Maintenance	-	-	(373)	(160)	(7,386)	(3,981)	-	(10,914)	-	(10)	-	-	(10,152)	-	-	-	-	(32,975)
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	(135,389)	-	-	-	-	(135,389)
Total Program Expenditures	(161,856)	(27,918)	(449,284)	(350,331)	(112,114)	(160,913)	(417,630)	(354,490)	(196,469)	(1,419,794)	(91,182)	(343,358)	(879,675)	(63,569)	(35)	(68,617)	(595,767)	(5,693,000)
Net Surplus (Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	117,616	(4)	-	-	-	117,612

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Governance and Corporate services- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 5
Page 21

	Total Sch 5
<u>Revenue:</u>	
ISC- Governance & Corporate service	\$ 3,233,955
Gross Revenue	3,233,955
Deferred Revenue - Capital	(50,856)
Total Revenue	<u>3,183,099</u>
<u>Expenditures:</u>	
Total Salaries and Benefits	1,716,067
Total Travel Expenses	257,785
Total Vehicle Expenses	89,969
Total Indirect	1,051,332
Total Program Expenditures	<u>3,115,152</u>
Capital Equipment Purchased	-
Capital Amortization Expense	131,233
Loss (Gain) on sale of assets	-
Total Program Expenditures	<u>3,246,385</u>
Net Surplus (Deficit)	<u>\$ (63,286)</u>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Governance and Corporate services- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 5
Page 22

	700 Vancouver Administration	Grand Total
Revenue:		
ISC Projects	3,233,955	3,233,955
Deferred Revenue - Capital	(50,856)	(50,856)
Total Revenue	3,183,099	3,183,099
Expenditures:		
Equipment/Room Rental	(1,005)	(1,005)
Accounting/Audit Fees	-	-
Audit fee	(5,644)	(5,644)
Bank Service Charges/Visa Cash Back	-	-
BankServ. Chg/Interest/VisaCashBack	(2,912)	(2,912)
Building Maintenance	(104,510)	(104,510)
Capital Purchase - Computer/Ipad	-	-
Capital Purchase - Field Equipment	-	-
Capital Purchase - Office Equipment	-	-
Communication/Cellular/Internet	(48,280)	(48,280)
Computer Equipment & Maintenance	(44,508)	(44,508)
Contractor/Consultant	(164,648)	(164,648)
Contractor/Consultants	-	-
Courier and Postage	(12,117)	(12,117)
Equipment/Tools	(14,203)	(14,203)
Group Health	(106,090)	(106,090)
Honorarium	(7,775)	(7,775)
Insurance	(11,207)	(11,207)
Internet/Cable(Fibre)	-	-
Legal and Professional	(109,623)	(109,623)
Memberships/ Dues/ Lisences	(14,622)	(14,622)
Miscellaneous	-	-
Office Equipment Lease/Rental	(9,520)	(9,520)
Office Expense/ Equipment	(152,951)	(152,951)
Office Supplies/Materials/Printing	(61,657)	(61,657)
OfficeExpenses(Supplie,Mater,Print)	-	-
Payroll Expense Full-time	(1,369,833)	(1,369,833)
Payroll Expense-Casual	(346,233)	(346,233)
Personal Protective Equipme/Uniform	(16,704)	(16,704)
Public Awareness/Education/FirstAid	(2,537)	(2,537)
Rent and Property Taxes	(25,996)	(25,996)
Staff Hiring/Recruitment	(49,271)	(49,271)
Training and Development	(53,388)	(53,388)
Travel-Meals and Accomodations	(182,976)	(182,976)
Travel-Mileage	(12,327)	(12,327)
Travel-Transportation	(62,482)	(62,482)
Utilities (Heat, Light, Power)	-	-
Utilities (Heat,Light, Power)	(3,279)	(3,279)
Vacation Expense-Full time	(22,879)	(22,879)
Vehicle - Gas	(12,405)	(12,405)
Vehicle Insurance	(7,999)	(7,999)
Vehicle-Lease/Rental	(64,690)	(64,690)
Vehicle-Repairs/Maintenance	(4,875)	(4,875)
WCB Expense	(6,007)	(6,007)
Amortization	(131,232)	(131,232)
Total Program Expenditures	(3,246,385)	(3,246,385)
Net Surplus (Deficit)	(63,286)	(63,286)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Preparedness & Training- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 6
Page 23

	Total Sch 6
<u>Revenue:</u>	
EMCR	\$ 15,735
ISC Projects	382,758
Gross Revenue	398,492
Deferred Revenue - Capital	-
Total Revenue	<u>398,492</u>
<u>Expenditures:</u>	
Total Salaries and Benefits	333,383
Total Travel Expenses	21,675
Total Vehicle Expenses	18,747
Total Indirect	8,953
Total Program Expenditures	382,758
Capital Equipment Purchased	-
Capital Amortization Expense	-
Loss (Gain) on sale of assets	-
Total Program Expenditures	382,758
Net Surplus (Deficit)	<u>\$ 15,734</u>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Preparedness & Training- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 6

Page 24

	634- ISC Laptops for BC FN EM Planning	635- ISC MOU Tripartite Agreement	643-EMCR- Seven Structure Protection Trailers	695-ISC- Preparedness & Training -2023- 2024	Grand Total
Revenue:					
EMCR	-	-	15,735	-	15,735
ISC Projects	6,566	-	-	376,192	382,758
Total Revenue	6,566	-	15,735	376,192	398,492
Expenditures:					
Computer Equipment & Maintenance	-	-	-	(134)	(134)
Courier and Postage	-	-	-	(4)	(4)
Equipment/Tools	-	-	-	(1,721)	(1,721)
Office Expense/ Equipment	-	-	-	(412)	(412)
Office Supplies/Materials/Printing	-	-	-	(585)	(585)
Payroll Expense Full-time	(1,737)	-	-	(271,393)	(273,130)
Payroll Expense-Casual	(549)	-	-	(59,705)	(60,254)
Training and Development	-	-	-	(2,865)	(2,865)
Travel-Meals and Accomodations	(1,635)	-	-	(11,078)	(12,713)
Travel-Transportation	(1,334)	-	-	(7,628)	(8,962)
Vacation Expense-Full time	-	-	-	(3,231)	(3,231)
Vehicle - Gas	(1,311)	-	-	(720)	(2,031)
Vehicle Insurance	-	-	-	(1,221)	(1,221)
Vehicle-Lease/Rental	-	-	-	(15,226)	(15,226)
Vehicle-Repairs/Maintenance	-	-	-	(270)	(270)
Total Program Expenditures	(6,566)	-	-	(376,193)	(382,758)
Net Surplus (Deficit)	-	-	15,735	375,921	15,734

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Response- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 7
Page 25

	Total Sch 7
<u>Revenue:</u>	
EMCR	\$ 1,304,884
ISC Projects	843,669
Gross Revenue	2,148,554
Deferred Revenue - Capital	266,219
Total Revenue	2,414,773
 <u>Expenditures:</u>	
Total Salaries and Benefits	509,150
Total Travel Expenses	73,205
Total Vehicle Expenses	49,807
Total Indirect	1,220,433
Total Program Expenditures	1,852,594
Capital Equipment Purchased	-
Capital Amortization Expense	311,694
Loss (Gain) on sale of assets	-
Total Program Expenditures	2,164,288
Net Surplus (Deficit)	\$ 250,485

Schedule 7
Page 26

[illegible]

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Strategic Partnership- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 8
Page 27

	Total Sch 8
	<hr/>
Revenue:	
ISC Projects	\$ 3,968,549
Gross Revenue	<hr/> 3,968,549
	<hr/>
Total Revenue	<hr/> 3,968,549 <hr/>
	<hr/>
Expenditures:	
Total Salaries and Benefits	76,646
Total Travel Expenses	4,958
Total Vehicle Expenses	751
<i>Total Indirect</i>	<hr/> 3,886,195
Total Program Expenditures	<hr/> 3,968,549 <hr/>
Capital Equipment Purchased	-
Capital Amortization Expense	-
Loss (Gain) on sale of assets	-
Total Program Expenditures	<hr/> 3,968,549 <hr/>
Net Surplus (Deficit)	<hr/> \$ - <hr/>

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Strategic Partnership- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 8
Page 28

	642- ISC- Community Water Systems Projects	642A- ISC- Community Building Generators	670-ISC Multi- Communi Structural Mitigation pro23-24	702- Admin Expenses for Project#642 A,664,665	Grand Total
Revenue:					
ISC Projects	-	-	-	(400,000)	(400,000)
Strategic Partnership	3,864,122	94,311	10,117	400,000	4,368,549
Total Revenue	3,864,122	94,311	10,117	-	3,968,549
Expenditures:					
Communication/Cellular/Internet	-	-	(400)	-	(400)
Houle Electric	(3,790,643)	-	-	-	(3,790,643)
MEL - Contractor/Consultants	(20,443)	(74,709)	-	-	(95,152)
Payroll Expense Full-time	(39,581)	(14,904)	(6,787)	-	(61,271)
Payroll Expense-Casual	(10,741)	(3,350)	(1,283)	-	(15,375)
Travel-Meals and Accomodations	(653)	(593)	(1,076)	-	(2,323)
Travel-Mileage	(58)	-	(392)	-	(451)
Travel-Transportation	(1,890)	(116)	(179)	-	(2,184)
Vehicle - Gas	(113)	(91)	-	-	(203)
Vehicle-Lease/Rental	-	(547)	-	-	(547)
Total Program Expenditures	(3,864,122)	(94,311)	(10,117)	-	(3,968,549)
Net Surplus (Deficit)	-	-	-	-	-

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Board- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 9
Page 29

	Total Sch 9
<u>Revenue:</u>	
ISC Projects	\$ 200,439
Gross Revenue	200,439
Deferred Revenue - Capital	-
Total Revenue	200,439
<u>Expenditures:</u>	
Total Salaries and Benefits	11,723
Total Travel Expenses	116,677
Total Vehicle Expenses	74
Total Indirect	71,966
Total Program Expenditures	200,439
Capital Equipment Purchased	-
Capital Amortization Expense	-
Loss (Gain) on sale of assets	-
Total Program Expenditures	200,439
Net Surplus (Deficit)	\$ -

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Board- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 9
Page 30

	770 Board Expenses- Governance/Admini stration	800 AGM- Annual General Meeting	Grand Total
<u>Revenue:</u>			
ISC Projects	178,458	21,981	200,439
Total Revenue	178,458	21,981	200,439
<u>Expenditures:</u>			
	-	-	-
Equipment/Room Rental	(4,551)	(210)	(4,761)
Contractor/Consultant	(38,510)	-	(38,510)
Honorarium	(23,790)	(1,750)	(25,540)
Legal and Professional	(3,101)	-	(3,101)
Office Supplies/Materials/Printing	(54)	-	(54)
Payroll Expense Full-time	(7,937)	(1,344)	(9,281)
Payroll Expense-Casual	(2,076)	(365)	(2,442)
Travel-Meals and Accomodations	(73,077)	(11,010)	(84,086)
Travel-Mileage	(4,554)	(706)	(5,260)
Travel-Transportation	(20,734)	(6,596)	(27,330)
Vehicle - Gas	(74)	-	(74)
Total Program Expenditures	(178,458)	(21,981)	(200,439)
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, 2024

Schedule 10
Page 31

	Total Sch 10
Revenue:	
BCWS	\$ 2,083
EMCR	33,551
ISC Projects	2,657,485
Other Revenue	10,000
Gross Revenue	2,703,119
Deferred Revenue - Capital	(14,319)
Total Revenue	2,688,800
Expenditures:	
Total Salaries and Benefits	754,150
Total Travel Expenses	257,812
Total Vehicle Expenses	567,225
Total Indirect	1,023,229
Total Program Expenditures	2,602,417
Capital Equipment Purchased	-
Capital Amortization Expense	7,895
Loss (Gain) on sale of assets	-
Total Program Expenditures	2,610,312
Net Surplus (Deficit)	\$ 78,488

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
Emergency Management- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2024

Schedule 10
Page 32

	623 ISC: Emergency Management	627 - ISC Wildfires FNESS EOC 2021	633- ISC Provincial Forum (MOU)	654-EMCR- Administration Fees	657-EMCR- Indigenous- Led TEAMS System Program Pilot	662-Fortis (FS - Provincial Competition)	663- Esquimal t Nation	671-FN EM Forum 2023- 2024	Grand Total
Revenue:									
BCWS	-	2,083	-	-	-	-	-	-	2,083
EMCR	-	-	-	33,551	-	-	-	-	33,551
ISC Projects-Emergency Management	2,573,197	-	84,288	-	-	-	-	-	2,657,485
ISC Projects-Other Revenue	-	-	-	-	-	10,000	-	-	10,000
Deferred Revenue - Capital	(14,319)	-	-	-	-	-	-	-	(14,319)
Total Revenue	2,558,878	2,083	84,288	33,551	-	10,000	-	-	2,688,800
Expenditures:									
Audit fee	(18,707)	-	-	-	-	-	-	-	(18,707)
Audit Fees	-	-	-	-	-	-	-	-	-
Building Maintenance	(1,578)	-	-	-	-	-	-	-	(1,578)
Capital Purchase - Computer/lpad	-	-	-	-	-	-	-	-	-
Communication/Cellular/Internet	(144,418)	-	-	-	-	-	-	-	(144,418)
Communications/cellular	-	-	-	-	-	-	-	-	-
Communications/Cellular/Internet	-	-	-	-	-	-	-	-	-
Computer Equipment & Maintenance	(234)	-	-	-	-	-	-	-	(234)
Contractor/Consultant	(395,290)	-	(84,125)	-	-	-	-	-	(479,415)
Contractor/Consultants	-	-	-	-	-	-	-	-	-
Courier and Postage	(142)	-	-	-	-	-	-	-	(142)
CPP-ER Full time	-	-	-	-	-	-	-	-	-
EI-ER Full time	-	-	-	-	-	-	-	-	-
Equipment/Tools	(88,713)	-	-	(33,551)	-	-	-	-	(122,264)
Group Health	(103,361)	-	-	-	-	-	-	-	(103,361)
Insurance	(12,408)	-	-	-	-	-	-	-	(12,408)
Memberships/ Dues/ Lisences	(1,444)	-	-	-	-	-	-	-	(1,444)
Office Expense/ Equipment	(21,265)	-	-	-	-	-	-	-	(21,265)
Office Supplies/Materials/Printing	(12,694)	-	-	-	-	-	-	-	(12,694)
Payroll Expense Full-time	(609,778)	(1,600)	(129)	-	-	-	-	-	(611,508)
Payroll Expense-Casual	(142,125)	(483)	(34)	-	-	-	-	-	(142,642)
Personal Protective Eqt/Uniforms	-	-	-	-	-	-	-	-	-
Personal Protective Equipme/Uniform	(64,921)	-	-	-	-	-	-	-	(64,921)
Rent and Property Taxes	(29,295)	-	-	-	-	-	-	-	(29,295)
Small Equipment/Tools	-	-	-	-	-	-	-	-	-
Training and Development	(1,220)	-	-	-	-	-	-	-	(1,220)
Travel-Meals and Accomodations	(225,180)	-	-	-	-	-	-	-	(225,180)
Travel-Mileage	(3,679)	-	-	-	-	-	-	-	(3,679)
Travel-Transportation	(28,954)	-	-	-	-	-	-	-	(28,954)
Utilities	-	-	-	-	-	-	-	-	-
Utilities (Heat,Light, Power)	(3,584)	-	-	-	-	-	-	-	(3,584)
Vacation Expense-Full time	(6,280)	-	-	-	-	-	-	-	(6,280)
Vehicle - Gas	(39,220)	-	-	-	-	-	-	-	(39,220)
Vehicle Insurance	(66,649)	-	-	-	-	-	-	-	(66,649)
Vehicle-Lease/Rental	(422,723)	-	-	-	-	-	-	-	(422,723)
Vehicle-Repairs/Maintenance	(38,634)	-	-	-	-	-	-	-	(38,634)
Amortization	(7,895)	-	-	-	-	-	-	-	(7,895)
Total Program Expenditures	(2,490,390)	(2,083)	(84,288)	(33,551)	-	-	-	-	(2,610,311)
Net Surplus (Deficit)	68,488	-	-	-	-	10,000	-	-	78,488