

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

FINANCIAL STATEMENTS

MARCH 31, 2016

A Registered Charity

(Expressed in Canadian Dollars)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2016

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Schindler & Company

Chartered Professional Accountant

Independent Auditor's Report

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

I have audited the accompanying financial statements of First Nations' Emergency Services Society of B.C., which comprise the statements of financial position as at March 31, 2016 and March 31, 2015 and the statements of operations, changes in net assets and cash flows for the years ended March 31, 2016 and March 31, 2015, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control.


An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position of First Nations' Emergency Services Society of B.C. as at March 31, 2016 and March 31, 2015 and its financial performance and its cash flows for the years ended March 31, 2016 and March 31, 2015, in accordance with Canadian accounting standards for not-for-profit organizations. As required by the Society Act of British Columbia, I report that, in my opinion, these principles have been applied on a basis consistent with that of the previous year.

**SCHINDLER & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANT**

A handwritten signature in blue ink, appearing to be 'J.L.', is written over the printed name and date.

Vancouver, British Columbia
June 9, 2016

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

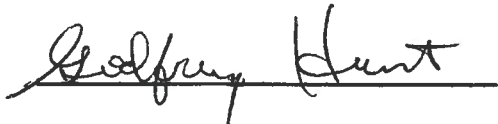
Statement of Financial Position

As at March 31, 2016

	2016	2015
<u>ASSETS</u>		
Current		
Cash	\$ 285,461	\$ 194,974
Accounts receivable - general (Note 4)	254,322	81,020
Accounts receivable - Infrastructure Canada	-	41,058
Goods and Services Tax recoverable	14,568	10,938
Prepaid expenses	35,242	41,359
Deposit on leased vehicle	1,475	-
Inventories	<u>1</u>	<u>1</u>
	591,070	369,350
Security deposits	4,067	5,542
Tangible capital assets (Note 5)	<u>165,778</u>	<u>213,011</u>
	<u>\$ 760,915</u>	<u>\$ 587,903</u>

Approved on Behalf of the Board:

 Director

Downy
 Director

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Financial Position

As at March 31, 2016

	2016	2015
<u>LIABILITIES</u>		
Current		
Accounts payable and accrued liabilities	\$ 161,540	\$ 73,050
Wages payable	61,056	42,415
Advance - UBCM	52,500	52,500
Advance - FNHA	20,000	-
Deferred revenues	<u>82,542</u>	<u>82,093</u>
	377,638	250,058
Accrued liabilities - other (Note 6)	71,806	79,954
Deferred revenues - capital amortization (Note 7)	<u>142,613</u>	<u>183,307</u>
	<u>592,057</u>	<u>513,319</u>
<u>NET ASSETS</u>		
Invested in capital assets	23,164	29,704
Restricted	8,879	8,879
Unrestricted	<u>136,815</u>	<u>36,001</u>
	<u>168,858</u>	<u>74,584</u>
	<u>\$ 760,915</u>	<u>\$ 587,903</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Operations

For the Year Ended March 31, 2016

		Budget	
	2016	2016	2015
Revenues			
Board Activity / AGM	\$ 23,211	\$ 23,211	\$ 29,967
Emergency Management	1,341,812	1,225,000	103,520
Fire Services	562,829	590,576	693,250
FNESS Own Program / Other Incomes	-	-	-
National Satellite Projects	-	-	23,644
Forest Fuel Management	844,488	630,000	838,699
Vancouver Administration	<u>315,622</u>	<u>290,635</u>	<u>302,207</u>
	<u>3,087,962</u>	<u>2,759,422</u>	<u>1,991,287</u>
Program Expenditures			
Board Activity / AGM	\$ 27,829	\$ 23,211	\$ 34,614
Emergency Management	1,301,600	1,225,000	116,228
Fire Services	563,081	590,576	685,165
FNESS Own Programs / Other Incomes	681	-	1,441
National Satellite Projects	-	-	23,644
Forest Fuel Management	792,093	630,000	841,251
Vancouver Administration	<u>308,404</u>	<u>290,635</u>	<u>299,077</u>
	<u>2,993,688</u>	<u>2,759,422</u>	<u>2,001,420</u>
Excess of revenues over expenditures	<u>\$ 94,274</u>	<u>\$ -</u>	<u>\$ (10,133)</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

**Statement of Changes in Net Assets
For the Year Ended March 31, 2016**

	Current Surplus (Deficit)	Additions to Capital Assets	Capital Disposals	Capital Amortization Expense	Capital Amortization Revenue	Additions to Deferred Capital Amortization	Total Current Surplus (Deficit)	Balance, Beginning of Year	Year End Transfers In (Out)	Balance, End of Year
Investment in Capital Assets	\$ -	\$ 831	\$ -	\$ (48,065)	\$ 40,694	\$ -	\$ (6,540)	\$ 29,704	\$ -	\$ 23,164
Externally Restricted - AANDC Capital	-	831	-	(48,065)	40,694	-	(6,540)	8,879	-	8,879
Unrestricted								38,583		32,043
Board Activity / AGM	(4,618)	-	-	-	-	-	(4,618)	-	4,618	-
Emergency Management	40,212	-	-	2,758	(3,129)	-	39,839	14,050	-	53,889
Fire Services	(252)	(831)	-	6,640	(3,398)	-	2,159	(3,971)	-	(1,812)
FNESS Own Programs / Other	(681)	-	-	-	-	-	(681)	1,794	-	1,113
Forest Fuel Management	16,921	-	-	10,361	(10,361)	-	16,921	4,284	-	21,205
BC Ministry Nat Resources LFMP	6,713	-	-	-	-	-	6,713	-	-	6,713
WorkSafe BC SIC Project	28,761	-	-	-	-	-	28,761	-	-	28,761
Vancouver Administration	7,218	-	-	28,308	(23,806)	-	11,720	19,844	(4,618)	26,946
	<u>94,274</u>	<u>(831)</u>	<u>-</u>	<u>48,065</u>	<u>(40,694)</u>	<u>-</u>	<u>100,814</u>	<u>36,001</u>	<u>-</u>	<u>136,815</u>
	\$ <u>94,274</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>94,274</u>	\$ <u>74,584</u>	\$ <u>-</u>	\$ <u>168,858</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Cash Flows

For the Year Ended March 31, 2016

	2016	2015
Cash Provided by (Used in) Operating Activities		
Excess of receipts over expenditures	\$ 94,274	\$ (10,133)
Amortization	48,065	58,409
Gain on sale of tangible capital assets	-	(41,310)
Write-down of inventories	-	1,279
Deferred capital amortization	<u>(40,694)</u>	<u>14,622</u>
	101,645	22,867
Changes in non-cash working capital		
Accounts payable and wages payable	107,129	(217,953)
Accounts receivable and due from government agencies	(135,874)	242,545
Prepaid expenses	6,117	17,181
Deferred revenue	<u>20,449</u>	<u>19,662</u>
	<u>99,466</u>	<u>84,302</u>
Cash Provided by (Used in) Financing Activities		
Increase (decrease) in long-term liabilities	<u>(8,148)</u>	<u>(58,458)</u>
Cash Provided by (Used in) Investing Activities		
Acquisition of capital assets	(831)	(14,049)
Proceeds from disposal of capital assets	<u>-</u>	<u>89,500</u>
	<u>(831)</u>	<u>75,451</u>
Increase (decrease) in cash	90,487	101,295
Cash, beginning of year	<u>194,974</u>	<u>93,679</u>
Cash, End of Year	<u>\$ 285,461</u>	<u>\$ 194,974</u>

Supplemental cash flow information:

- (a) During the year ended March 31, 2016, gain on sale of assets was net of \$nil (2015: \$39,000) that was deferred to future years.

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

1 Purpose of Organization

The First Nations' Emergency Services Society of B.C. (the "Society") was established on October 14, 1994 under The Society Act of British Columbia. The purposes of the Society are to:

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

The Society is a registered charity under the Income Tax Act and, as such, is exempt from income taxes.

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 in Part III of the Chartered Professional Accountant Handbook and include the following significant accounting policies:

(b) Inventory

Inventory is valued at the lower of cost or net realizable value.

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost less capital grants. Amortization is calculated on a declining balance basis using the following annual rates:

Automotive equipment	30%
Computer hardware and software	30%
Office furniture and equipment	20%
Leasehold improvements	20%

In the year of acquisition, amortization is recorded at one-half the normal rate.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

2 Significant Accounting Policies (continued)

(d) Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

(e) Revenue Recognition

The Society uses the deferral method of accounting for contributions 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. Endowment contributions are reported as direct increases in net assets. 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.

The Society recognizes government funding in the period in which it is received.

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

(f) Allocation of expenses

The Society records its expenses by function and programs and not by the nature of the expenses.

(g) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include allowance for doubtful accounts, provision for inventory, estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, deferred revenue and provision for severance obligation.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

2 Significant Accounting Policies (continued)

(h) 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.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

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.

The fair value of long-term receivables and payables were determined by discounting future cash flows using interest rates which the Society could obtain for loans and with similar terms, conditions, and maturity dates. There are no significant differences between fair value and carrying value of long-term financial instruments at March 31, 2016.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

4 Accounts Receivable - General

	<u>2016</u>	<u>2015</u>
First Nations Health Authority	\$ 34,307	\$ 19,451
First Nations Social Developmental Society	-	886
First Nations Technology Council	-	191
Ministry of Natural Resource Operation	7,057	2,066
Shuswap Nation Tribal Council	63,200	-
Simpcw First Nation	4,612	-
Union of British Columbia Municipalities	129,788	58,426
WorkSafe BC	5,400	-
Xatsull First Nation	9,958	-
	<u>\$ 254,322</u>	<u>\$ 81,020</u>

5 Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2016</u>	<u>Net Book Value 2015</u>
Computers and software	\$ 284,575	\$ 258,970	\$ 25,605	\$ 35,568
Office furniture	164,573	136,671	27,902	34,878
Leasehold improvements	349,055	260,580	88,475	110,593
Field equipment	58,126	46,946	11,180	13,975
Telephone	39,023	35,121	3,902	5,575
Vehicles	67,275	58,717	8,558	12,225
Shop equipment	<u>670</u>	<u>514</u>	<u>156</u>	<u>197</u>
	<u>\$ 963,297</u>	<u>\$ 797,519</u>	<u>\$ 165,778</u>	<u>\$ 213,011</u>

6 Accrued Liabilities - Other

Accrued liabilities - other, 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 Code. Benefits will be paid when they come due and the outstanding severance benefit obligation has been estimated according to contractual terms. They are presented as a long-term liability at year end as they are not expected to be paid out in the coming year.

7 Deferred Revenue - Capital Amortization

Deferred capital contributions represent restricted contributions with which certain of the Society's tangible capital assets are acquired. These contributions are amortized to revenue over the estimated useful life of the related assets.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2016

8 Lease Commitments

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

2017	\$	41,113
2018		6,446
2019		3,290
2020		1,800
2021		1,362

9 Economic Dependence

The Society is economically dependent upon continued funding from "Aboriginal Affairs and Northern Development Canada - BC Region", and "Union of B.C. Municipalities", who fund the majority of the Society's operations.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 BOARD EXPENSES AND ANNUAL GENERAL MEETING (AGM)
 FOR THE YEAR ENDED MARCH 31, 2016**

Description	Governance	AGM	Totals
Revenue:			
INAC Funding/Contribution.....	15,232	7,979	23,211
Total Revenues	15,232	7,979	23,211
Expenditures:			
Honorariums	0	100	100
Lost Wages/Income	220	0	220
Administration Wages	1,449	3,678	5,127
Benefit Transfers	252	683	934
Contractor/Consultants	164	179	343
Communications/Cellular	76	0	76
Courier and Postage	171	2,193	2,363
Travel-Catering	262	1,250	1,512
Travel-Meals & Accomodations	8,240	1,134	9,374
Travel-Mileage	1,639	211	1,850
Travel-Transportation	2,086	150	2,236
Insurance	2,425	0	2,425
Legal & Professional	0	627	627
Printing & Stationery	442	2,401	2,843
Supplies and Materials	0	213	213
Overhead Recovery	(2,415)	0	(2,415)
Total Funded Expenditures	15,010	12,819	27,829
Net Surplus (Deficit)	222	(4,840)	(4,618)

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT - Consolidated Statement
 FOR THE YEAR ENDED, MARCH 31, 2016**

	INAC Fuel	FNHA Page 16	SodaCreek EM Plan	Lake Babine EM Plan	Lillooet CISM Cert	Emerg MGT	FNESS Own	Totals
Revenue:								
Emergency Services-Other	1,255,000	0	0	0	0	0	0	1,255,000
First Nations Health Authority-FNHA.	0	49,038	0	0	0	0	0	49,038
Emergency Preparedness/Response		0	0	0	0	39,000	0	39,000
Interest/Other Revenue.....	0	0	0	11,766	2,639	0	0	14,405
Gross Revenues	1,255,000	49,038	0	11,766	2,639	39,000	0	1,357,443
Def. Revenue-Capital - In (Out)	0	0	0	0	0	3,129	0	3,129
Def. Revenue-Previous Year End - In	0	0	0	0	0	0	0	0
Def. Revenue-Current Year End - (Out)	(18,760)	0	0	0	0	0	0	(18,760)
Total Revenues	1,236,240	49,038	0	11,766	2,639	42,129	0	1,341,812
Expenditures:								
Program Manager Wages	0	920	0	0	0	0	0	920
Emergency Officer Wages-Full-time	0	11,359	0	0	0	2,074	0	13,433
Emergency Officer Wages-Casual	0	4,892	1,013	1,361	396	1,337	0	9,000
Overtime	0	5,154	191	369	149	439	0	6,301
Direct Salaries and Wages	0	22,325	1,205	1,730	545	3,850	0	29,654
Direct Employee Benefits	0	2,793	197	239	77	497	0	3,803
Total Wages and Benefits	0	25,118	1,401	1,970	622	4,346	0	33,457
Contractor/ Consultants	0	0	0	0	0	3,516	0	3,516
Contractor-Other	130,926	0	0	0	0	0	0	130,926
On-Reserve Fuel Reduction Grants	1,105,314	0	0	0	0	0	0	1,105,314
Communications/Cellular	0	0	0	0	0	755	0	755
Supplies & Materials	0	0	0	2,938	0	0	0	2,938
Total Travel Expenses	0	3,952	858	2,042	492	1,952	0	9,295
Total Vehicle Expenses	0	2,127	0	0	48	2,747	0	4,923
Educational Materials	0	0	0	0	217	0	0	217
Insurance	0	0	0	0	0	437	0	437
Printing & Stationery	0	0	0	0	0	1	0	1
Public Awareness / Education	0	0	0	0	0	1,009	0	1,009
Telephone/Internet/Cable	0	0	0	0	0	14	0	14
Vancouver Admin. Charge	0	5,078	0	1,390	270	0	0	6,738
Administration (Recoveries)	0	0	0	0	0	0	(695)	(695)
Total Funded Expenditures	1,236,240	36,275	2,259	8,339	1,650	14,776	(695)	1,298,844
Capital Amortization Expense	0	0	0	0	0	2,756	0	2,756
Total Program Expenditures	1,236,240	36,275	2,259	8,339	1,650	17,532	(695)	1,301,600
Net Surplus (Deficit)	0	12,763	(2,259)	3,427	989	24,597	695	40,212

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
EMERGENCY PREPAREDNESS, TRAINING AND RESPONSE - FIRST NATIONS HEALTH AUTHORITY - (CISM)
FOR THE YEAR ENDED MARCH 31, 2016**

	Simpow	Lytton	Lytton	Lytton	Skeetch- estn	Mt.Currie lanw	Is'kway- lanw	Skeetch- estn	Neskon- lith	Cooks Ferry	Nuxalk	Neskon- lith	Bridge River	Ukatcho	NNADP Conf	Lytton Heal Circle	Lytton Whsp	Totals
Revenues:																		
First Nations Health Authority-FNHA.	3,823	1,223	1,646	956	1,433	4,507	1,663	1,496	2,605	1,042	5,328	1,052	11,499	4,439	3,150	1,588	1,588	49,038
Total Revenues	3,823	1,223	1,646	956	1,433	4,507	1,663	1,496	2,605	1,042	5,328	1,052	11,499	4,439	3,150	1,588	1,588	49,038
Expenditures:																		
Direct Salaries and Wages	2,073	603	509	317	1,138	1,138	577	435	1,315	731	1,788	491	6,871	2,634	569	569	569	22,325
Direct Employee Benefits	293	80	88	44	157	102	94	64	131	66	164	50	1,054	248	55	51	51	2,793
Total Wages and Benefits	2,366	683	597	361	1,295	1,240	670	499	1,446	797	1,952	541	7,925	2,882	624	620	620	25,118
Total Travel Expenses	16	16	16	0	74	1,327	16	16	174	58	1,058	0	522	659	0	0	0	3,952
Total Vehicle Expenses	124	39	172	0	0	190	132	111	211	38	296	65	454	232	0	63	0	2,127
Vancouver Admin. Charge	435	135	203	113	165	390	195	180	300	120	570	120	1,373	420	0	180	180	5,078
Total Funded Expenditures	2,942	874	987	474	1,533	3,146	1,014	807	2,131	1,013	3,875	726	10,273	4,193	624	863	800	36,275
Total Program Expenditures	2,942	874	987	474	1,533	3,146	1,014	807	2,131	1,013	3,875	726	10,273	4,193	624	863	800	36,275
Net Surplus (Deficit)	881	349	659	483	(101)	(649)	649	689	475	30	(453)	326	1,225	246	2,526	725	788	11,764

The accompanying notes and auditor's report are an integral part of these financial statements.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
FIRE SERVICES PROGRAM- Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2016**

Description	Total INAC Page 23	FNESS Management Page 24	FNESS Own Source	Upper Nicola	Totals
2015/16 Budget Figures	<u>590,576</u>	0	0	0	<u>590,576</u>
Revenue:					
INAC Funding/Contribution.....	590,576	0	0	0	590,576
Donations	3,750	0	0	0	3,750
Interest/Other Revenue.....	180	0	292	4,632	5,084
Total Revenue	<u>594,486</u>	<u>0</u>	<u>292</u>	<u>4,632</u>	<u>599,410</u>
Deferred Revenue-Capital - In(Out)	0	3,398	0	0	3,398
Deferred Revenue-Previous Year-In	0	0	0	0	0
Deferred Revenue-Current Year End-(out)	(39,979)	0	0	0	(39,979)
	<u>554,507</u>	<u>3,398</u>	<u>292</u>	<u>4,632</u>	<u>562,829</u>
Fire Manager Wages	18,844	0	0	0	18,844
Fire Officers Wages- (Full-time)	102,491	0	0	0	102,491
Fire Service Instructors (Casual)	47,227	0	0	726	47,953
Fire Services Co-ordinator	16,329	0	0	0	16,329
Fire Services Support	22,619	0	0	0	22,619
Overtime	4,518	0	0	328	4,846
Total Salaries	212,027	0	0	1,054	213,082
Total Direct Benefits	34,560	0	0	143	34,560
Total Salaries and Benefits	<u>246,587</u>	<u>0</u>	<u>0</u>	<u>1,198</u>	<u>247,842</u>
Contracted Services	90,300	0	246	0	90,546
Supplies & Materials	23,745	0	0	285	24,030
Total Travel Expenses	66,932	0	0	182	67,114
Total Vehicle Expenses	37,867	0	0	0	37,867
Purchases- Capital Assets	0	831	0	0	831
Administration Charge/ (Recovery)	0	0	(166)	333	166
FS Overhead Costs	89,076	0	0	0	89,076
Total Funded Expenditures	<u>554,507</u>	<u>831</u>	<u>80</u>	<u>1,997</u>	<u>557,272</u>
Capital Equipment Purchased	0	(831)	0	0	(831)
Capital Amortization Expense	0	6,640	0	0	6,640
Total Program Expenditures	<u>554,507</u>	<u>6,640</u>	<u>80</u>	<u>1,997</u>	<u>563,081</u>
Net Surplus (Deficit)	<u>0</u>	<u>(3,242)</u>	<u>212</u>	<u>2,635</u>	<u>(252)</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 FNESS OWN PROGRAMS/MISCELLANEOUS INCOMES
 FOR THE YEAR ENDED MARCH 31, 2016**

Description	2016
<u>Revenue:</u>	
FNESS Product Sales	0
Total Revenues	<u>0</u>
<u>Expenditures:</u>	
Administration Wages	0
Benefit Transfers	0
Cost of Goods Sold	0
Legal & Professional	0
Other Project/Program Expenses	
Promotional/Goodwill	681
Total Program Expenditures	<u>681</u>
Net Surplus (Deficit)	<u>(681)</u>

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SCHEDULE OF REVENUES AND EXPENDITURES
FOREST FUEL MANAGEMENT AND TRAINING
FOR THE YEAR ENDED MARCH 31, 2016

Description	UBCM Forest Fuel Management	SIBAC Train for Employment	ASETS Lytton Training #3	ASETS Lytton Training #4	ASETS Merritt Training #1	BC Ministry Nat Resource LPMP Project	WorkSafe BC SIC Project	Total Forest Fuel Management
Revenue:								
Fuel Treatment Project - INAC	0	0	0	0	0	0	0	0
Forest Fuel Management (UBCM)-BC	643,441	0	0	0	0	0	0	643,441
Forest Fuel Management-Firesmart	0	0	0	0	0	0	0	0
Forest Fuel Management-Other	0	20,200	35,033	32,284	30,916	23,254	49,000	190,687
Interest/Other Revenue	0	0	0	0	0	0	0	0
Gross Revenues	643,441	20,200	35,033	32,284	30,916	23,254	49,000	834,127
Def. Revenue-Capital - In (Out)	10,361	0	0	0	0	0	0	10,361
Total Revenues	653,801	20,200	35,033	32,284	30,916	23,254	49,000	844,488
Expenditures:								
Direct Expenditures:								
Program Coordinator Wages	83,467	0	0	0	57	0	0	83,524
Fuel Specialist Wages-Full Time	90,762	878	585	682	364	5,564	0	98,835
Fuel Specialist Wages-Casual	0	0	0	0	0	0	2,466	2,466
Overtime	6,519	0	0	0	0	46	0	6,566
Direct Salaries and Wages	180,749	878	585	682	421	5,610	2,466	191,390
Honoraria Expense	0	0	0	0	0	0	1,000	1,000
Direct Employee Benefits	53,491	222	150	148	90	889	475	55,464
Direct Salaries and Benefits	234,240	1,100	735	829	511	6,499	3,941	247,835
Contractor/Consultants	15,585	17,750	26,645	25,100	18,608	9,304	12,327	125,319
Communication/Cellular	9,312	0	0	0	0	0	0	9,312
Equipment/small tools (under \$300)	87	0	0	0	0	0	0	87
Personal Protective Eq/Uniforms	226	0	0	0	0	0	0	226
Public Awareness Education	3,319	0	0	0	0	0	0	3,319
Supplies & Materials	713	0	0	0	0	0	256	969
Training & Development	6,488	0	0	0	0	0	0	6,488
Membership and Due	1,378	0	0	0	0	0	0	1,378
Direct Travel Expenses	39,049	782	1,171	49	466	738	2,423	44,678
Direct Vehicle Expenses	52,879	0	74	37	19	0	0	53,009
Total Direct	363,277	19,632	28,626	26,015	19,603	16,541	18,947	492,640
Indirect Expenditures:								
Operations Manager	68,131	0	0	0	0	0	426	68,557
General Administration Wages	59,674	0	0	275	374	0	625	60,948
Overtime	1,379	0	0	0	0	0	0	1,379
Indirect Salaries and Wages	129,184	0	0	275	374	0	1,051	130,884
Indirect Employee Benefits	35,448	0	0	53	73	0	206	35,780
Indirect Salaries and Benefits	164,632	0	0	329	447	0	1,257	166,665
Accounting/ Audit Fees	4,004	0	0	0	0	0	0	4,004
Building Maintenance	3,179	0	0	0	0	0	0	3,179
Computer Supplies & Maintenance	3,263	0	0	0	0	0	0	3,263
Courier & Postage	825	164	0	0	0	0	35	1,024
Insurance	7,071	0	0	0	0	0	0	7,071
Office/ Misc. Expenses	5,383	0	0	0	0	0	0	5,383
Printing & Stationary	6,742	0	0	176	17	0	0	6,935
Rent & Property Taxes	19,670	0	0	0	0	0	0	19,670
Staff Hiring/Recruitment	359	0	0	0	0	0	0	359
Telephone/Internet/Cable	9,060	0	0	0	0	0	0	9,060
Utilities	3,453	0	0	0	0	0	0	3,453
Vancouver Admin. Charge	57,273	0	2,863	2,642	998	0	0	63,776
Administration (Recoveries)	(4,749)	0	0	0	0	0	0	-4,749
Total Indirect	280,164	164	2,863	3,146	1,463	0	1,292	289,092
Total Funded Expenditures	643,441	19,796	31,489	29,161	21,066	16,541	20,239	781,732
Capital Amortization Expense	10,361	0	0	0	0	0	0	10,361
Total Program Expenditures	653,801	19,796	31,489	29,161	21,066	16,541	20,239	792,093
Net Surplus (Deficit)	0	404	3,544	3,123	9,850	6,713	28,761	52,395

The accompanying notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2016

Description	Total INAC Funding Page 26	UBCM Van Admin	Own Source Van Admin	Totals
Revenue:				
INAC Contribution.....	290,635	0	0	290,635
Membership (Individuals).....	585	0	0	585
Interest/ Other Revenue.....	41	0	555	596
Gross Revenues	291,261	0	555	291,816
Def. Revenue-Capital - In (Out)	23,806	0	0	23,806
Total Revenues	315,068	0	555	315,622
Expenditures:				
Total Salaries and Wages	102,662	30,064	55	132,781
Total Benefits	28,832	10,063	12	38,907
Total Salaries and Benefits	131,495	40,127	67	171,688
Communications/Cellular	1,117	0	0	1,117
Training & Development	2,189	0	500	2,689
Accounting/Audit Fees	2,493	0	0	2,493
Bank Service Charges	2,018	315	234	2,567
Building Maintenance	8,835	1,005	0	9,840
Computer Supplies & Mainten	5,774	1,500	0	7,274
Contractors/Consultants	66,171	0	769	66,939
Courier and Postage	2,599	500	0	3,099
Insurance	3,523	0	0	3,523
Legal & Professional	2,303	250	0	2,553
Membership and Dues	861	250	0	1,111
Office Expenses	(945)	3,651	0	2,706
Printing and Stationery	3,946	0	0	3,946
Public Awareness Education	1,768	0	0	1,768
Rent & Property Tax	41,237	3,360	0	44,597
Telephone/Internet/Cable	10,866	2,175	0	13,041
Total Travel Expenses	5,114	600	448	6,162
Utilities (Heat, Light, Power)	6,616	1,125	0	7,741
Vehicles- Gas	547	0	0	547
Vehicles- Repairs	12	0	0	12
Administration Charges (Recoveries)	(11,739)	(54,858)	(8,720)	(75,317)
Total Funded Expenditures	286,799	0	(6,702)	280,097
Capital Amortization Expense	28,308	0	0	28,308
Total Program Expenditures	315,107	0	(6,702)	308,405
Net Surplus (Deficit)	(39)	0	7,257	7,218

The accompany notes and auditor's report are an integral part of these financial statements.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SUMMARY PROGRAM STATEMENT
APRIL 1, 2015 to MARCH 31, 2016

	Fire Services Programs	Emergency Programs	Vancouver Administration	Board/AGM Expenses	Forest Fuel Management	FNESS Own Programs	Total
Revenues:							
AANDC Funding.....	590,576	1,255,000	290,635	23,211	0	0	2,159,422
FN Health/Health Canada.....	0	49,038	0	0	0	0	49,038
Canada/Norsat/FNESS Funding (NSI)....	0	39,000	0	0	0	0	39,000
Provincial/Federal/Other Agencies.....	0	14,405	0	0	643,441	0	657,846
	<u>590,576</u>	<u>1,357,443</u>	<u>290,635</u>	<u>23,211</u>	<u>643,441</u>	<u>0</u>	<u>2,905,306</u>
Interest/Memberships/Other Revenue	5,084	0	1,181	0	190,687	0	196,952
Donations.....	3,750	0	0	0	0	0	3,750
	<u>599,410</u>	<u>1,357,443</u>	<u>291,816</u>	<u>23,211</u>	<u>834,128</u>	<u>0</u>	<u>3,106,008</u>
Deferred Revenue-Capital - In (Out)	3,398	3,129	23,806	0	10,361	0	40,694
Deferred Revenue-Previous Year End - In	0	0	0	0	0	0	0
Deferred Revenue-Current Year End - (Out)	0	(18,760)	0	0	0	0	(18,760)
	<u>602,808</u>	<u>1,341,812</u>	<u>315,622</u>	<u>23,211</u>	<u>844,489</u>	<u>0</u>	<u>3,127,942</u>
Expenditures:							
Direct Salaries and Wages Expenses	145,065	29,654	132,781	5,127	322,274	0	634,901
Direct Employee Benefits	34,560	3,803	38,907	934	91,244	0	169,448
Accounting/Audit	0	0	2,493	0	4,004	0	6,497
Bank Charges/Fees	0	0	2,567	0	0	0	2,567
Building Maintenance	0	0	9,840	0	3,179	0	13,019
Communication/Cellular	0	755	1,117	76	9,312	0	11,260
Contracted/Consultants	90,546	3,516	66,939	343	125,319	0	286,663
Contractor- Other	0	130,926	0	0	0	0	130,926
Computer Supplies/Maintenance/Upgrade	0	0	7,274	0	3,263	0	10,537
Courier/Postage	0	0	3,099	2,363	1,024	0	6,486
Education Materials	0	217	0	0	0	0	217
Equipment/Rentals/small tools	0	0	0	0	87	0	87
Honorariums	0	0	0	100	0	0	100
Insurance	0	437	3,523	2,425	7,071	0	13,456
Legal and Professional	0	0	2,553	627	0	0	3,180
Lost Wages/ Income/Honorariums	0	0	0	220	0	0	220
Membership and Dues	0	0	1,111	0	1,378	0	2,489
Office Equipment Lease/Rental	0	0	0	0	0	0	0
Office Equipment Maintenance	0	0	0	0	0	0	0
Office Expenses	0	0	2,706	0	5,383	0	8,089
Other Project/ Program Expenses	0	0	0	0	0	0	0
On-Reserve Fuel Reduction Grants	0	1,105,314	0	0	0	0	1,105,314
Personal Protective Eq/Uniforms	0	0	0	0	226	0	226
Printing and Stationary	0	1	3,946	2,843	6,995	0	13,725
Project Management	68,016	0	0	0	0	0	68,016
Promotional/Goodwill	0	0	0	0	0	681	681
Public Awareness	0	1,009	1,768	0	3,319	0	6,096
Reimbursement to Bands	0	0	0	0	0	0	0
Rent and Property Taxes	0	0	44,597	0	19,670	0	64,267
Staff Hiring/Recruitment	0	0	0	0	359	0	359
Supplies and Materials	24,030	2,938	0	213	969	0	28,150
Telephone/Internet/Cable	0	14	13,041	0	9,060	0	22,115
Training and Development	0	0	2,689	0	6,488	0	9,177
Travel Expenses	67,114	9,295	6,162	14,972	44,678	0	142,221
Utilities	0	0	7,741	0	3,453	0	11,194
Vehicle Expenses	37,867	4,923	559	0	53,009	0	96,358
Purchases- Capital Assets	831	0	0	0	0	0	831
Purchases- Computers	0	0	0	0	0	0	0
Vehicle Cost Allocation	0	0	0	0	0	0	0
Overhead Allocation	89,016	0	0	0	0	0	89,016
Administration Charges	166	6,798	0	0	63,776	0	70,680
Administration (Recoveries)		(695)	(75,317)	(2,415)	(4,749)	0	(83,176)
	<u>557,211</u>	<u>1,298,845</u>	<u>280,096</u>	<u>27,829</u>	<u>780,732</u>	<u>681</u>	<u>2,814,466</u>
Capitalized Equipment Purchased	(831)	0	0	0	0	0	(831)
Capital Amortization Expense	6,640	2,756	28,308	0	10,361	0	48,065
	<u>563,020</u>	<u>1,301,601</u>	<u>308,404</u>	<u>27,829</u>	<u>791,093</u>	<u>681</u>	<u>2,861,700</u>
Total Program Expenditures	<u>563,020</u>	<u>1,301,601</u>	<u>308,404</u>	<u>27,829</u>	<u>791,093</u>	<u>681</u>	<u>2,861,700</u>
Net Surplus (Deficit)	<u>39,788</u>	<u>40,212</u>	<u>7,217</u>	<u>(4,618)</u>	<u>53,395</u>	<u>(681)</u>	<u>266,242</u>

**First Nations' Emergency Services Society of BC
Statement of Operations - INAC Funding Summary
Revenues and Expenditures
For the Year Ended March 31, 2016**

	Reference	Actual March 31/16	Budget March 31/16	Actual March 31/15
<u>Revenues/Contributions:</u>				
Fire Services Programs.....	Page 23	594,486	590,576	664,990
Fire Services Management.....	Page 24	0	0	0
Emergency Management.....	Page 25	1,255,000	1,225,000	0
Governance Funding-Vancouver Administration.....	Page 26	291,261	290,635	270,186
Governance Funding-Board Expenditures.....	Page 27	15,232	15,232	17,597
Governance Funding-Annual General Meeting (AGM).....	Page 28	7,979	7,979	12,370
		<u>2,163,958</u>	<u>2,129,422</u>	<u>965,143</u>
Deferred Revenue-Capital - In - (Out).....		27,204		26,550
Deferred Revenue-Current Year End - (Out).....		(58,739)	0	(11,942)
		<u>2,132,423</u>	<u>2,129,422</u>	<u>979,751</u>
<u>Program Expenditures:</u>				
Fire Services Programs.....	Page 23	554,507	590,576	653,048
Fire Services Management.....	Page 24	6,638	0	0
Emergency Management.....	Page 25	1,236,240	1,225,000	0
Governance Funding-Vancouver Administration.....	Page 26	286,799	290,635	274,614
Governance Funding-Board Expenditures.....	Page 27	15,010	15,232	17,110
Governance Funding-Annual General Meeting (AGM).....	Page 28	12,819	7,979	17,503
		<u>2,112,013</u>	<u>2,129,422</u>	<u>962,275</u>
Capital Amortization Expense.....		28,308	0	42,291
Capitalized Equipment Purchased		0	0	0
		<u>(7,897)</u>	<u>0</u>	<u>(24,815)</u>

FINANCE-REVENUE/EXPENDITURE SUMMARY (UNAUDITED)

FIRE SERVICES PROGRAMS - INAC Funded Programs

APRIL 1 to March 31, 2016

Project	Scouts Alarm	Home Resp/FP	Fire Smart	Public Ed	SE Preter	School PE	FD Dev Trnch	F Flighter Tr	Advocacy/Out	FP Gen/Adm	Proc Comp	Net Comp	Pub Inven	VB	Adult FP & PI	Adult FP Agency	Engage MSP	Board Mentor	Capacity	Totals
2015/16 Budget Figures																				
Revenue:	20,000	60,400	49,000	40,000	5,000	45,000	15,000	65,000	10,000	66,576	44,000	4,000	17,000	48,700	32,500	32,400	36,000	0	0	580,576
INAC Funding/Contribution.....	20,000	60,400	49,000	40,000	5,000	45,000	15,000	65,000	10,000	66,576	44,000	4,000	17,000	48,700	32,500	32,400	36,000	0	0	590,576
Donations	0	0	0	0	0	0	0	0	0	0	750	0	0	3,000	0	0	0	0	0	3,750
Interest/Other Revenue	0	0	0	0	0	0	0	0	0	0	160	0	0	0	0	0	0	0	0	160
Total Revenue	20,000	60,400	49,000	40,000	5,000	45,000	15,000	65,000	10,000	66,576	44,910	4,000	17,000	51,700	32,500	32,400	36,000	0	0	594,486
Deferred Revenue-Capital - In(Out)	0	0	0	0	0	0	0	(9,376)	0	0	0	0	0	0	0	0	(30,603)	0	0	(39,979)
Total Revenue-Capital - In(Out)	20,000	60,400	49,000	40,000	5,000	45,000	15,000	55,624	10,000	66,576	44,910	4,000	17,000	51,700	32,500	32,400	5,397	0	0	554,507
Fire Manager Wages	0	0	0	0	0	0	0	575	162	54	0	0	0	0	337	740	0	0	0	1,667
Fire Officers Wages- (Full-time)	568	10,682	0	12,755	350	7,994	209	4,094	571	20,738	4,275	2,255	1,939	4,329	0	1,588	67	0	75	72,429
Fire Service Instructors (Casual)	1,650	7,295	0	1,710	48	1,990	0	601	488	1,238	0	0	281	17,218	5,399	3,624	563	0	0	41,704
Fire Services Co-ordinator	176	907	0	1,247	0	0	0	0	0	2,545	4,283	0	1,084	991	0	0	0	0	0	10,584
Fire Services Support	3,766	796	0	763	1,956	622	0	76	0	1,396	2,317	76	1,150	268	21	21	0	0	0	13,153
Overtime	0	1,088	0	162	0	63	0	328	0	386	1,109	0	141	869	28	0	0	0	0	4,274
Sub-total	6,160	20,767	0	16,637	2,384	10,269	209	5,615	1,221	26,357	11,834	2,255	4,934	23,174	5,785	5,974	629	0	75	144,010
Project Management (10%).....	2,910	9,808	0	7,858	1,112	4,850	99	2,652	576	12,448	5,637	1,065	2,170	10,945	2,732	2,821	297	0	35	68,016
Total Salaries	9,070	30,576	0	24,494	3,466	15,119	308	8,267	1,797	38,805	17,571	3,320	6,764	34,120	8,517	8,795	927	0	110	212,027
Total Benefits	3,586	5,015	0	3,925	679	2,429	57	1,530	296	6,478	3,003	537	1,223	5,105	1,258	1,286	132	0	20	34,560
Total Salaries and Benefits	10,656	35,591	0	28,419	4,145	17,548	365	9,797	2,093	45,283	20,574	3,857	7,987	39,224	9,776	10,081	1,059	0	130	246,587
Contracted Services	0	2,022	52,239	1,354	0	1,443	240	5,205	0	10,485	2,295	0	4,119	346	8,138	1,663	749	0	0	90,800
Supplies & Materials	307	3,275	0	754	953	283	415	47	0	2,928	6,250	3	445	3,668	4,413	205	0	0	0	23,745
Total Travel Expenses	420	7,827	0	10,348	169	4,967	34	2,859	74	15,683	10,976	714	216	8,671	2,682	1,053	38	0	0	66,932
Total Vehicle Expenses	0	6,054	0	4,912	134	9,228	70	1,833	411	7,469	1,513	760	0	7,257	1,984	2,005	212	0	25	37,867
FS Overhead Costs	4,693	9,585	0	7,902	2,833	4,741	3,177	3,746	3,428	14,387	7,554	0	3,855	10,315	4,803	2,690	3,339	0	27	89,076
Total Funded Expenditures	15,876	64,353	52,239	59,669	8,294	32,211	4,302	29,487	6,097	95,296	49,363	5,883	10,623	69,681	31,795	17,696	5,397	0	182	554,507
Net Surplus (Deficit)	4,124	(9,953)	(3,239)	(13,669)	(3,294)	12,289	10,638	32,137	3,903	(29,660)	(4,253)	(1,833)	(1,623)	(17,981)	795	16,704	0	0	0	(6)

The accompanying notes and auditor's report are an integral part of these financial statements.

FNESS-REVENUE/EXPENDITURE SUMMARY (UNAUDITED)

Fire Services Management - INAC Funded Program

April 1, 2015 to March 31, 2016

Description	March 31/16 Fire Services Management
<u>Revenue:</u>	
Fire Services Management-INAC	0
Interest- Other Revenue	0
Gross Revenues	0
Def. Revenue-Capital - In (Out)	3,398
Total Revenues	3,398
<u>Expenditures:</u>	
Total Salaries and Wages	0
Total Employee Benefits	0
Total Salaries and Benefits	0
Communcation/Cellular	11,355
Contracted Services	20,431
Personal Protective Eqt/Uniforms	1,049
Office Supplies	255
Supplies and Materials	11,505
Training and Development	1,620
Audit Fees	3,753
Courier and Postage	507
Insurance	6,629
Printing and Stationery	1,469
Total Purchase Equipment	831
Rent-remote locations	3,910
Travel Meals and Accomodations	6,826
Travel-Mileage	857
Travel-Transportaion	165
Vehicle-Gas	11,650
Vehicle-Insurance	6,229
Vehicle-Lease/Rental	16,365
Vehicle-Repairs & Maintenance	3,329
Vehicle Costs Allocation	(37,574)
FS Overhead Allocation	(70,331)
Total Funded Expenditures	830
Capital Amortization Expense	6,640
Capitalized Equipment Purchased	(831)
Total Program Expenditures	6,638
Net Surplus (Deficit)	(3,240)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 EMERGENCY MANAGEMENT INAC FUNDED - FUEL TREATMENT PROJECT
 FOR THE YEAR ENDED MARCH 31, 2016

Description	INAC FTP	INAC FTP	Total	First Nation Bands Funded	Funded Grants	Total Fuel Treatment Funding	Budget March 31/16
	Project Management	Project Workshops	Contractor Other				
Revenue:							
Fuel Treatment Project - INAC	55,000	100,000	155,000		1,100,000	1,255,000	1,255,000
Interest/Other Revenue	0	0	0		0	0	0
Gross Revenues	55,000	100,000	155,000		1,100,000	1,255,000	1,255,000
Def. Revenue-End of the Year	0	-18,760	-18,760		0	-18,760	0
Total Revenues	55,000	81,240	136,240		1,100,000	1,236,240	1,255,000
Expenditures:							
Direct Expenditures:							
Program Coordinator Wages	3,935	636	4,571	Fort Nelson	55,000	4,571	
Fuel Specialist Wages-Full Time	17,586	6,575	24,161	Prophet River	55,000	24,161	
Fuel Specialist Wages-Casual	0	0	0	Bridge River	66,000	0	
Overtime	682	0	682	Tl't'q'et	47,300	682	
Direct Salaries and Wages	22,203	7,211	29,414	Ts'KW'Aylaxw	62,700	29,414	
Honoraria Expense	0	10,650	10,650	St. Mary's	55,000	10,650	
Direct Employee Benefits	4,238	1,433	5,671	Tobacco Plains	55,000	5,671	
Direct Salaries and Benefits	26,441	19,294	45,735	Aktisq'nik	55,000	45,735	
Contractor/Consultants	8,074	4,885	12,959	Lake Babine	55,000	12,959	
Equipment Rental	0	1,039	1,039	Tsay Keh Dene	82,500	1,039	
On-Reserve Fuel Reduction Funding to Bands	0	0	0	OKIB	55,000	0	
Supplies & Materials	0	202	202	Cheslatta	39,600	202	
Training & Development	0	0	0	Adams Lake	55,000	0	
Membership and Due	0	0	0	TL'etinqox	66,000	0	
Direct Travel Expenses	7,711	21,818	29,529	Canim Lake	55,000	29,529	
Direct Vehicle Expenses	9,512	668	10,180	Xeni Gwet'in	55,000	10,180	
Total Direct	51,738	47,905	99,643	Xats'u'll	55,000	99,643	
Indirect Expenditures:							
Operations Manager	2,128	2,354	4,483	Yunesitin	53,714		
General Administration Wages	5,354	9,716	15,070	Williams Lake	27,500	4,483	
Overtime	603	958	1,561	Canoe Creek	55,000	15,070	
Indirect Salaries and Wages	8,085	13,029	21,113		0	1,561	
Indirect Employee Benefits	1,305	2,536	3,841		0	21,113	
Indirect Salaries and Benefits	9,390	15,564	24,954		0	3,841	
Office/ Misc. Expenses	0	59	59		0	24,954	
Printing & Stationary	44	725	769		0	59	
Vancouver Admin. Charge	5,500	0	5,500		0	769	
Total Indirect	14,934	16,349	31,282		0	31,282	
Total Contractor-Other	66,672	64,253	130,926		0	130,926	155,000
Total On-Reserve Fuel Reduction Grants	0	0	0		1,105,314	1,105,314	1,100,000
Net Surplus (Deficit)	-11,672	16,987	5,314		-5,314	0	0

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
GOVERNANCE VANCOUVER ADMINISTRATION - INAC Funded Programs
FOR THE YEAR ENDED MARCH 31, 2016**

Description	Van Admin Fire Project
<u>Revenue:</u>	
INAC Contribution.....	290,635
Membership (individuals).....	585
Interest/ Other Revenue.....	41
Gross Revenues	291,261
Def. Revenue-Capital - In (Out)	23,806
Total Revenues	315,068
<u>Expenditures:</u>	
Total Salaries and Wages	102,662
Total Benefits	28,832
Total Salaries and Benefits	131,495
Communications/Cellular	1,117
Training & Development	2,189
Accounting/Audit Fees	2,493
Bank Service Charges	2,018
Building Maintenance	8,835
Computer Supplies & Mainten	5,774
Contractors/Consultants	66,171
Courier and Postage	2,599
Insurance	3,523
Legal & Professional	2,303
Membership and Dues	861
Office Expenses	(945)
Printing and Stationery	3,946
Public Awareness Education	1,768
Rent & Property Tax	41,237
Telephone/Internet/Cable	10,866
Total Travel Expenses	5,114
Utilities (Heat, Light,Power)	6,616
Vehicle-Gas	547
Vehicle- Repairs	12
Administration Charges (Recoveries)	(11,739)
Total Funded Expenditures	286,799
Capital Amortization Expense	28,308
Total Program Expenditures	315,107
Net Surplus (Deficit)	(39)

The accompanying notes and auditor's report are an integral part of these financial statements.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE - BOARD ACTIVITIES - INAC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2015**

Description	Governance
<u>Revenue:</u>	
INAC Funding/Contribution.....	15,232
Total Revenues	15,232
<u>Expenditures:</u>	
Lost Wages/Income	220
Administration Wages	1,449
Benefit Transfers	252
Contractor/Consultants	164
Communications/Cellular	76
Courier and Postage	171
Travel-Catering	262
Travel-Meals & Accomodations	8,240
Travel-Mileage	1,639
Travel-Transportation	2,086
Insurance	2,425
Printing & Stationery	442
Overhead Recovery	(2,415)
Total Funded Expenditures	15,010
Net Surplus (Deficit)	222

FNESS-REVENUE/EXPENDITURE SUMMARY
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
GOVERNANCE - ANNUAL GENERAL MEETING (AGM) - INAC Funded Program
FOR THE YEAR ENDED MARCH 31, 2016

Description	2016
<u>Revenue:</u>	
INAC Funding/Contribution.....	7,979
Total Revenues	<u>7,979</u>
<u>Expenditures:</u>	
Honorariums	100
Administration Wages	3,678
Benefit Transfers	683
Contractor/Consultants	179
Courier and Postage	2,193
Travel-Catering	1,250
Travel-Meals & Accomodations	1,134
Travel-Mileage	211
Travel-Transportation	150
Legal & Professional	627
Printing & Stationery	2,401
Supplies and Materials	213
Total Funded Expenditures	<u>12,819</u>
Net Surplus (Deficit)	<u>(4,840)</u>