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

MARCH 31, 2013

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Independent Auditor's Report

To the Members of: FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.:

We have audited the accompanying financial statements of First Nations' Emergency Services Society of B.C., which comprise the statement of financial position as at March 31, 2013, and the statement of changes in net assets, statement of operations, and statement of cash flows for the year then ended, 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of First Nations' Emergency Services Society of B.C. as at March 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations. As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the previous year.

June 14, 2013 Burnaby, B.C.Canada ENNS & COMPANY

ENNS & COMPANY
Certified General Accountants

Page 1.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C. STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2013

	 2013	 2012
ASSETS		
CURRENT		
Cash	\$ 311,174	\$ 400,118
Accounts receivable		
- General and other (Note 6)	419,762	496,116
- Infrastructure Canada	110,630	353,862
Due from Government Agencies	34,633	51,278
Prepaid expenses	71,694	55,418
Inventories - Infrastructure Canada	128,279	186,334
Current portion - long term bandwidth fee	1,195,596	 1,195,596
	2,271,768	 2,738,722
LONG TERM		
Accounts receivable		
- Due from INAC (Note 7)	-	392,955
- Infrastructure Canada (Holdback) (Note 10)	-	785,813
Bandwidth fee		·
- Infrastructure Canada	-	836,916
- Norsat		358,680
	-	2,374,364
TANGIBLE CAPITAL ASSETS (Note 5)	364,077	491,491
	 ······································	
	\$ 2,635,845	\$ 5,604,577

APPROVED ON BEHALF OF THE BOARD:

Min Maunta Director

Director



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C. STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2013

		2013		2012
LIABILITIES				
CURRENT				
Accounts payable	\$	221,401	\$	628,666
Accrued liabilities - Infrastructure Canada	•	709,267	•	709,267
Accrued liabilities - Canada AFI		<u>.</u>		305,440
Wages payable		78,089		68,658
Advance - UBCM		52,500		52,500
Deferred contributions - Infrastructure Canada, current portion		1,195,596		1,195,596
Deferred revenue - Infrastructure Canada		128,279		186,334
Deferred revenue - AANDC (Note 8)		58,347		306,376
Deferred revenue - Forest Fuel Management		243,493		-
Deferred revenue - Natural Resources		-		1,933
Net recoveries - AANDC		128,220		
		2,815,192		3,454,770
LONG TERM				
Accounts payable - other		81,454		58,103
Deferred contribution - Infrastructure Canada, net of current		01,101		00,100
portion		_		1,981,409
Deferred revenue - INAC		-		291,203
Deferred revenue - capital amortization (Note 9)		293,746		389,523
		375,200		2,720,238
		3,190,392		6,175,008
		3, 190,392		0,170,000
NET ASSETS				
NET ASSETS INVESTED IN CAPITAL ASSETS		70,331		101,968
RESTRICTED		11,645		3,156
UNRESTRICTED		(636,523)		(675,555)
		(554,547)		(570,431)
	\$	2,635,845	\$	5,604,577



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC STATEMENT OF CHANGES IN NET ASSETS AS AT MARCH 31, 2013

		Current		Additions		Capital	Capital	Additions	Total	Balance	Balance
		Surplus	Transfers	to Capital	Capital	Amortization	Amortization	to Deferred	Surplus	Beginning	End of
	Page	(Deficit)	In (Out)	Assets	Disposals	Expense	Revenue	Cap Amort	(Deficit)	of Year	Year
Investment in Capital Assets		•	1	14,107	(2,098)	(110,741)	84,202	(14,107)	(31,637)	101,968	70,331
Externally Restricted-INAC Capital			8,489	-		-			8,489	3,156	11,645
		•	8,489	14,107	(2,098)	(110,741)	84,202	(14,107)	(23,148)	105,124	81,976
UNRESTRICTED											
AGM Expenses	16		•	•	•	1	ı	ı	•	•	•
Board Expenses	17	•	1			ı	ı	1	•	•	·
Capital Fuel Projects	ı	1	•	٠	•	1		•	ř	(5,012)	(5,012)
Emergency Preparedness/Response	18	10,383	•	(427)	5,106	21,315	(13,447)	427	23,357	(15,105)	8,253
Environment Services Management	ı	•		•	•	1	ı	t	•	(3,269)	(3,269)
Fire Services Management	19	6,483	હ્ ા	(12,080)	(8)	10,330	(3,578)	12,080	13,227	က	13,230
Fire Services Programs	20	•	ı	•	•	ı	ı	•	,	(2,329)	(2,329)
FNESS Funded Programs	21	(2,875)	ı	•	•	ı	ı	i	(2,875)	31,135	28,260
Vancouver Administration	22	(2,757)	4	•	1	60,563	(50,369)		7,437	18,599	26,036
Forest Fuel Management	23	(3,839)		(1,600)		18,533	(16,808)	1,600	(2,114)	9,672	7,558
National Satellite Program (NSI)	24	-	•	•	•	ı	1	•	1	(709,249)	(709,249)
TOTAL UNRESTRICTED		7,395	,	(14,107)	5,098	110,741	(84,202)	14,107	39,032	(675,555)	(636,523)
TOTAL NET ASSETS		7,395	8,489			1	1	٠	15,884	(570,431)	(554,547)

The accompanying notes are an integral part of these statements



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FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C. STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2013

			Budget	 	
	=	2013	2013	 2012	
REVENUES					
INAC Funding					
Annual General Meeting	\$	11,800	\$ 11,800	\$ 8,000	
Board Activities		23,520	23,520	54,850	
Capital Fuel Projects		- 1	-	82,066	
Emergency Preparedness/ Response		317,883	310,480	359,565	
Fire Services		431,773	431,773	327,950	
Fire Services Management		120,000	120,000	328,265	
Vancouver Administration		297,923	 297,923	 418,490	
		1,202,899	 1,195,496	 1,579,186	
Other Funding_					
Health Canada Funding		-		17,815	
National Satellite Projects		1,482,556	1,372,008	2,398,185	
UBCM/ Minister of Advanced Education/ Other					
Agencies		975,611	752,935	1,058,257	
Other income		38,446	 12,635	108,843	
		2,496,613	 2,137,578	 3,583,100	
Deferred revenue - capital amortization		70,094	-	(19,652)	
Deferred revenue - current year end		(427,119)	-	(242,590)	
Deferred revenue - previous year end		188,266	-	136,307	
		(168,759)	_	 (125,935)	
	\$	3,530,753	\$ 3,333,074	\$ 5,036,351	

continued ...



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C. STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2013

	 	 Budget	•	·
	 2013	 2013		2012
PROGRAMS EXPENDITURES				
Annual General Meeting	\$ 11,800	\$ 11,800	\$	8,000
Board Activities	23,520	23,520		54,850
Capital Fuel Projects	-	-		84,832
Emergency Preparedness/ Response	319,791	310,480		404,568
Fire Services	391,464	431,773		300,082
Fire Services Management	134,349	120,000		313,955
Vancouver Administration	 300,400	 298,750		442,150
	1,181,324	 1,196,323		1,608,437
OTHER PROGRAMS EXPENDITURES				
Environmental Services	-	_		25,858
National Satellite Projects	1,540,758	1,372,016		2,347,685
UBCM/ Minister of Advanced Education/ Other		,		
Agencies	736,878	752,935		1,070,382
Other income	2,876	 11,800		12,380
	2,280,512	2,136,751		3,456,305
OTHER EXPENDITURES	 			
Capital Amortization Expenses	110,740	_		134,058
Loss (gain) on Sale of Assets	(35,111)	_		-
Capitalized Equipment purchased	(14,107)	_		(123,155)
Capitalized Equipment purchased	61,522	-		10,903
	01,022			.0,000
	 3,523,358	 3,333,074		5,075,645
EXCESS OF REVENUE OVER EXPENDITURES	\$ 7,395	\$ -	\$	(39,294)



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C. STATEMENT OF CASH FLOWS MARCH 31, 2013

		2013	2012
OPERATING ACTIVITIES			
Working capital from operations			
Excess of revenue over expenditures	\$	7,395	\$ (39,294)
Add: non working capital charges			
Amortization		110,740	134,058
Gain on sale of tangible capital assets		(35,111)	 -
		83,024	94,764
Net change in non-cash working capital balances from		00,02	0 1,1 0 1
operations			
Change in accounts payable		(703,273)	230,521
Change in accounts receivable		336,228	(459,848)
Change in inventory		58,055	(50,499)
Change in current portion of long term bandwidth fee		2,374,364	1,553,050
Change in prepaid		(16,276)	4,056
Change in deferred revenue		(246,096)	9,131
Change in deferred revenue - other		(1,933)	(1,933)
Change in deferred contributions - Infrastructure Canada		(58,055)	 50,499
		1,826,038	 1,429,741
FINANCING ACTIVITIES			
Repayment of capital lease obligations		_	(32,218)
External restricted capital		8,490	(649,817)
Increase (decrease) in long term debts		(2,346,970)	 (1,242,229)
		(2,338,480)	(1,924,264)
INVESTING ACTIVITIES			
Additions to capital assets		(14,107)	(123,155)
Proceeds from disposal of capital assets	_	65,892	27,020
		423,498	 (96,135)
NET INCREASE (DECREASE) IN CASH		(88,944)	(590,658)
NET CASH, BEGINNING OF YEAR		400,118	990,776
NET CASH, END OF YEAR	\$	311,174	\$ 400,118



1. PURPOSE OF THE ORGANIZATION

The First Nations' Emergency Services Society of B.C. ('Society') was established under The Society Act of British Columbia. The Society is dedicated to building capacity within First Nations communities by increasing the safety, security and well-being of First Nations people throughout the province of British Columbia. The Society is a non-profit society under the Income Tax Act and, as such, is exempt from income taxes.

2. ADOPTION OF ACCOUNTING STANDARD FOR NOT-FOR-PROFIT ORGANIZATIONS

Effective April 1, 2012, the Society adopted the new requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook – Accounting ("Part III"). These are the Society's first financial statements for which Part III has been applied and consequently, they have been prepared in accordance with the provisions set out in Section 1501 of Part III, First-Time Adoption by Not-For-Profit Organizations, which have been applied retrospectively. The accounting policies set out in the below significant accounting policies note have been applied in preparing these financial statements for the year ended March 31, 2013, the comparative information presented in these financial statements for the year ended March 31, 2012.

An opening Part III balance sheet at April 1, 2011 (the Society's date of transition) has not been presented as the Part III's adoption had no impact on the reported assets, liabilities and equity of the Society on that date.

The Society issued financial statements for the year ended March 31, 2012 using generally accepted accounting principles prescribed by CICA Handbook - Accounting XFI. The adoption of Part III had no impact on the previously reported assets, liabilities and equity of the Society, and accordingly, no adjustments have been recorded in the comparative balance sheet, income statement, statement of retained earnings and the cash flow statement. Certain of the Society's disclosures included in these financial statements reflect the new disclosure requirements of Part III.

3. SUMMARY OF 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.



3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Tangible capital assets

Tangible capital assets are recorded at cost less capital grants. Amortization is calculated using the follow annual rate:

Automotive equipment
Computer hardware and software
Office furniture and equipment
Leasehold improvements

- 30% declining balance basis
- 30% declining balance basis
- 20% declining balance basis
- 5 years straight-line method

(c) 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, estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, and disclosure of contingencies.

(d) Revenue recognition

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

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 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.

4. CONTINUANCE

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations that are applicable to an organization that will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations (a "going concern"). However, these standards may be inappropriate if the Organization is unable to fund its accumulated Unrestricted Net Asset deficit. Considering the operating losses accumulated in the last five years, the Organization's ability to realize its assets and discharge its liabilities depends on the continued support of its funders. Management has adopted a plan to rationalize its expenses to face these circumstances and is confident that the necessary contributions can be obtained from its funders. The financial statements do not reflect adjustments that would be necessary if the going-concern assumption were not appropriate, as management believes that the measures described above will mitigate the effect of the conditions that raise doubt about the appropriateness of this assumption.



5. TANGIBLE CAPITAL ASSETS

Tangible capital assets are stated at cost less accumulated amortization. Amortization is provided annually at rates and methods over their estimated useful lives as follows, except in the year of acquisition when one half of the rate is used. Estimates of useful lives of the assets are reviewed every year and adjusted on a prospective basis, if needed.

	Cost	 ccumulated mortization	Net 2013	Net 2012
Capital Lease	-	w	-	-
Computer Software	262,654	222,987	39,667	49,433
Office Furniture	164,573	110,076	54,497	65,891
Leasehold Improvements	349,055	176,254	172,801	214,465
Field Equipment	58,126	39,387	18,739	29,562
Telephone	39,023	27,646	11,377	16,253
Vehicles	253,781	187,093	66,688	115,501
Shop Equipment	670	 362	308	 386
	\$ 1,127,882	\$ 763,805	\$ 364,077	\$ 491,491

6. ACCOUNTS RECEIVABLE

	2013	2012
Aboriginal Affairs and Northern Development	7,403	78,689
Aboriginal Fire Fighters of Canada	-	11,498
BC Fire Training Office	1,295	-
BC Park	81	-
David Dales	231	-
Daylu Dena Council	8,470	-
First Nations Forestry Council	<u>-</u>	10,491
Lillooet Tribal Council	559	-
Minister of Advanced Education	180,000	-
Minister of Natural Resources	-	153,507
Other receivable	2,576	-
Paul Windsor	40	-
Southern Interior Beetle Action	10,826	-
Tricorp	-	15,605
Tsay Keh Dene Band	192	-
Union of B.C. Municipalities	208,089	224,924
WorkSafe B.C.	<u>-</u>	4,900
Allowance for doubtful account	-	(3,498
	419,762	496,116



7. DUE FROM INAC

	2013	2012
Indian and Northern Affairs Canada		
Core Funding	-	44,531
CPMS10278-A	-	665
CPMS10313-A	-	460
CPMS10335-A	-	5,390
CPMS10336-A	-	533
CPMS9078-B	-	25,322
CPMS9079-B	-	7,777
CPMS9179-A	-	10,291
CPMS9627-C	-	64,460
CPMS9860-C	-	36,193
Yukon plans	-	5,114
	-	200,736
EPR Planner	-	8,640
Fuel contingencies - SC3655 (C9078, C9079)	-	11,00
Fuel projects, capital -		•
C9347	-	2,179
C9422	-	2,060
C9649	_	3,93
C9179	-	13,72
C9780	-	6,56°
C9786	-	99
Heiltsuk - SC3643, SC3643B, SC3644, SC3847	-	108,94
Terrace Fire Training Centre	<u>-</u>	4,000
Waste Management	-	25,75
Waste Special Studies	-	3,46
Wulkinuvx	-	96
	-	192,21
	-	392,95



8. DEFERRED REVENUE - AANDC

Deferred revenue are restricted funds that can only be utilized as dictated by the funding agreement with the funder.

	_	eferred evenue 2012	Current Year Funding	 Current Year Revenue	_	eferred evenue 2013
Capital Fuel Projects		· · · · · · · · · · · · · · · · · · ·				
C7481	\$	14,427	\$ -	\$ (14,427)	\$	-
C9078		25	-	(25)		-
C9079		49	-	(49)		-
C9179		3,571	-	(3,571)		-
C9347		5,399	-	(5,399)		-
C9627		4	-	(4)		-
C9649		7,598	_	(7,598)		-
C9649		905	-	(905)		-
C10335		554	-	(554)		-
Capital Fuel Projects	\$	32,532	\$ -	\$ (32,532)	\$	-
Contribution funding Fire services management Fire Services		49,653	-	(49,653)		_
SC4691 Board Expense -		8,516 =	232,962	(197,270)		44,208
Board Expense -		8,516 = 29,996	232,962	(197,270) (29,996)		44,208 -
		·	232,962	. , ,		44,208 -
Board Expense - SC4691		·	232,962	. , ,		44,208 - -
Board Expense - SC4691 Emergency Preparedness		29,996	232,962 - - 135,776	(29,996)		44,208 - - 3,691
Board Expense - SC4691 Emergency Preparedness SC3690		29,996 17,989	-	(29,996) (17,989)		- - 3,691
Board Expense - SC4691 Emergency Preparedness SC3690 SC3692		29,996 17,989 751	- - 135,776	(29,996) (17,989) (132,836)		-
Board Expense - SC4691 Emergency Preparedness SC3690 SC3692 SC4691 Fire Services Medical		29,996 17,989 751	- - 135,776	(29,996) (17,989) (132,836)		- - 3,691
Board Expense - SC4691 Emergency Preparedness SC3690 SC3692 SC4691 Fire Services Medical		29,996 17,989 751 735	- - 135,776	(29,996) (17,989) (132,836) (155,525)		- - 3,691
Board Expense - SC4691 Emergency Preparedness SC3690 SC3692 SC4691 Fire Services Medical Training - SC4691		29,996 17,989 751 735	- 135,776 162,238	(29,996) (17,989) (132,836) (155,525) (166,204)		- 3,691 7,448 -



9. DEFERRED REVENUE - CAPITAL AMORTIZATION

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

10.NATIONAL SATELLITE INITIATIVE

The Society has partnered with the Canadian Minister of Transport, Infrastructure and Communities ("Canada"), First Nations communities and "the primary contractor" with the goal of delivering broadband Internet service to seventeen remote communities across British Columbia. The establishment of broadband Internet service will allow for improved delivery of public services such as health, safety and education to these seventeen remote communities.

The primary contractor was OmniGlobe Networks Inc. up to February 23, 2011 when it became bankrupt. As of June 7, 2011 Norsat International Inc. replaced OmniGlobe Networks Inc. as the primary contractor.

The Society signed an agreement with Norsat International Inc. to provide bandwidth until March 31, 2014 and to supply new advanced equipment for additional benefits for the seventeen communities.

The total estimated costs for this project are estimated to be \$10,477,508 and through the Canada Strategic Infrastructure Fund (CSIF), 75% of the estimated eligible costs, to a maximum of \$7,858,131, will be covered while the remaining 25% by the Society and Norsat, plus any cost overruns to be funded by the Society. Further, there is a holdback of 10% (\$785,813) of the contribution received from the CSIF which is payable to the Society once the project is complete and certain reporting conditions have been met.



11.ACCOUNTS RECEIVABLE / PAYABLE - INFRASTRUCTURE CANADA

Under the National Satellite Initiative (Note 10), interest accrued on these funds is to accrue to the benefit of the project and be treated as an additional contribution from Canada. As at March 31, 2013, the balance of interest earned is \$27,817.

12.FINANCIAL INSTRUMENTS

The Society is exposed to financial risk that arises from the fluctuation in interest rates, in currency exchange rates, and in the credit quality of its contributors.

Credit risk

The Society's credit risk consists principally of cash and cash equivalents, and accounts receivable. The Society maintains cash and cash equivalents with reputable and major financial institutions. The investments include commercial papers and investments issued by high-credit quality corporations and financial institutions. Management considers the risk of non-performance of these instruments to be remote.

Currency risk

The Society is not exposed to any currency risk.

Interest rate risk

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

Liquidity risk

Liquidity risk exposure is dependent on the receipt of funds from grants and other sources to enable the Society to pay its liabilities as they become due.

The carrying value of the Society's accounts receivable, prepaid expenses, accounts payable, and current deferred revenue approximate their fair values due to the short-term maturities of these instruments.



13.ECONOMIC DEPENDENCE

Currently, the Society's primary sources of funding are from the following:

- Aboriginal Affairs and Northern Development Canada
- UBCM
- Minister of Advanced Education

The Society's ability to continue is dependent upon maintaining its right to receive this or similar funding.

14.COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE / EXPENDITURE SUMMARY ANNUAL GENERAL MEETING AS AT MARCH 31, 2013 (UNAUDITED)

	2013	2012
REVENUES		,
AANDC Funding	\$ 11,800	\$ 62,850
EXPENDITURES		
AFAC travel	-	202
Communications/Cellular	-	1,381
Contracted services	-	2,153
Courier and Postage	1,091	1,071
Insurance	<u>-</u>	4,883
Legal & Professional	-	4,711
Lost Wages/ income	185	5,132
Personal protective	-	754
Printing and Stationary	1,011	2,118
Salaries and Benefits	11,503	4,583
Staff hiring / recruitment	•	13
Supplies and Materials	278	913
Travel	2,998	34,936
Fund Transfers (Add)	(5,266)	
TOTAL FUNDED EXPENDITURES	11,800	62,850
Capital Amortization Expense	-	-
Capitalized Equipment Purchased	-	•
TOTAL PROGRAM EXPENDITURES	11,800	62,850
NET SURPLUS (DEFICIT)	\$ -	\$ -



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY BOARD ACTIVITIES FUNDING AS AT MARCH 31, 2013 (UNAUDITED)

	Governance	Administration	Tetale
	760	770	Totals
REVENUE			
Board Activities Funding	16,420	7,100	
Def. Revenue-Capital Amortization	•	-	-
Def. Revenue-Previous Year End	-	•	-
Def. Revenue-Current Year End	-	-	-
TOTAL REVENUES	16,420	7,100	23,520
EXPENDITURES			
AAFAC Travel Expenses	-	-	-
Administrative Wages	71	428	500
Benefit Transfer	21	126	147
Communications/Cellular	-	932	932
Contractor/Consultants	53	-	53
Courier/Postage	312	348	660
Honorariums	-	-	-
Insurance	-	3,676	3,676
Legal & Professional	3,305	1,363	4,667
Lost wages/Income	1,420	-	1,420
Personal Protective Equipment/Uniforms	-	1,041	1,041
Printing & Stationery	366	287	653
Staff Hiring-Recruitment	-	-	-
Training & Development	•	-	-
Travel-Catering	-	-	-
Travel-Meals & Accommodations	13,324	-	13,324
Travel-Mileage	3,864	-	3,864
Travel-Transportation	4,577	-	4,577
Overhead Recovery	(4,282)	-	(4,282)
Fund Transfers	(6,611)	(1,100)	(7,711)
TOTAL FUNDED EXPENDITURES	16,420	7,100	23,520
NET SURPLUS (DEFICIT)	-	-	



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY EMERGENCY PREPAREDNESS/RESPONSE AS OF MARCH 31, 2013 (UNAUDITED)

	Kitasoo/Kle	Wild Fire	Emerg	Yukon 590	EPR 600	Mgmt	
	571 (EPR)	571 (EPR)	575(EPR)	(EPR)	Emerg	615 EPR	Totals
REVENUE							
Emergency Preparedness-AANDC	7,215	189	136,953	24,000	149,526	-	317,883
Interest/Other Revenue	7,2.0	-	.00,000	- 1,000		29,195	29,195
GROSS AANDC Funding	7,215	189	136,953	24,000	149,527	29,195	347,078
Def. Revenue-Capital Amort	-	_	(426)	-	13,446	=======================================	13,020
Def.Revenue-Prev. Year End	-	-	` -	_	, -	-	
Def.Revenue-Current Year End	-	_	(3,691)	-	(7,448)	-	(11,139)
TOTAL REVENUES	7,215	189	132,836	24,000	155,525	29,195	348,959
EXPENDITURES		·					
Direct Salaries and Wages	3709	119	71,559	8,233	71,892	4,231	159,743
Direct Employee Benefits	993	32	12,274	1,387	26,340	300	41,325
Total Wages and Benefits	4,701	151	83,833	9,620	98,232	4,531	201,069
Contractor/ Consultants	-	-	300	8,345	-	-	8,645
Communications Cellular	-	-	5,265	150	6,857	-	12,272
Equipment/Small Tools	-	-	27	-		-	27
Equipment Rental	-	-	-	-	-	-	
Personal Protective Eqt/Uniform	-	-	3,949	-	1,709	-	5,658
Supplies & Materials	-	-	3,433	570	1,775	5,368	11,147
Training & Development	-	-	797		2,432	•	3,229
Direct Travel Expenses	805	-	14,652	2,728	9,137	5,049	32,371
Direct Vehicle Expenses	265	-	19,500	-	15,739	3,852	39,356
Contractor/ Admin Support	-	-	300	-	-	-	300
Courier & Postage	-	-	192	70	398	284	944
Educational Materials	-	-	-	2,488	-	3,111	5,599
Insurance	-	-	-	-	827	•	827
Interest Expense-Cap Lease	-	-	_	-	-	-	-
Printing & Stationery	-	-	417	29	292	-	738
Public Awareness / Education	-	-	171	-	4,600	84	4,855
Purchase of Equipment	-	-	426	-	-	-	426
Staff Hiring/Recruitment	-	-	-	-	53	-	53
Telephone/Internet/Cable	-	-	-	-	28	_	28
Vancouver Admin. Charge	1,443	38	-	-	-	-	1,481
Administration Recoveries	-	-	-	-	-	(9,233)	(9,233)
Fund Transfers				<u> </u>		-	
TOTAL FUNDED EXPENDITURES	7,215	189	133,262	24,000	142,079	13,046	319,791
Capital Amortization Expense		-	-	-	20,748	567	21,315
Capitalized Equipment Purchases	-	_	(426)	-	-	-	(426)
Loss (Gain) on Sale of Assets	_					(2,104)	(2,104)
TOTAL PROGRAM EXPENDITURES	7,215	189	132,836	24,000	162,827	11,509	338,576
NET SURPLUS (DEFICIT)	garren orange orange	-			(7,302)		10,383



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY FIRE SERVICES MANAGEMENT AS AT MARCH 31, 2013 (UNAUDITED)

	530	535 FSM	
	Fire Service		
	Mgt	Own Source	Totals
REVENUE			
Fire Services Management-AANDC	120,000	-	120,000
Interest- Other Revenue	-	2,113	2,113
	120,000	2,113	122,113
Def. Revenue-Capital Amortization	3,120	(11,623)	(8,503)
Def. Revenue-Previous Year End		-	-
Def. Revenue-Current Year End		-	
TOTAL REVENUES	123,120	(9,509)	113,610
EXPENDITURES			
Total Salaries and Wages	95,181	366	95,547
Total Employee Benefits	38,522	53	38,576
TOTAL SALARIES AND BENEFITS	133,703	420	134,123
Communication/Cellular	9,783	-	9,783
Contracted Services	106	1,055	1,161
Personal Protective Equipment/Uniforms	2,513	-	2,513
Supplies and Materials	705	-	705
Training and Development	5,739	345	6,084
Courier and Postage	570	-	570
Insurance	2,113	-	2,113
Printing and Stationary	1,885	-	1,885
Public Awareness	1,340	-	1,340
Total Purchase Equipment		12,080	12,080
Rent-remote locations	1,050	-	1,050
Staff Hiring	78	-	78
Travel Meals and Accommodations	5,453	-	5,453
Travel-Mileage	457	-	457
Travel-Transportation	2,852	-	2,852
Vehicle-Gas	6,376	-	6,376
Vehicle-Insurance	3,696	440	3,696
Vehicle Repairs and Maintenance	7,584	449	8,033
Vehicle Cost Allocation	(15,360)	-	(15,360)
FS Overhead Allocation	(29,893)	-	(29,893)
Funds Transfer	(20,750)	14 240	(20,750)
TOTAL FUNDED EXPENDITURES	120,000	14,349	134,349
Capital Amortization Expense	9,870	458	10,330 (12,080)
Capitalized Equipment Purchased	-	(12,080) (25,470)	(12,080)
Loss (Gain) on Sale of Assets	400.070	(25,470)	107,127
TOTAL PROGRAM EXPENDITURES	129,870	(22,743) 13,234	6,483
NET SURPLUS (DEFICIT)	(6,751)	13,234	0,403



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY FIRE SERVICES PROGRAM AS AT MARCH 31, 2013 (UNAUDITED)

g-AANDC	34,000 34,000	n Kits 13,000	Education	Poster	Education	Training	Training	Outreach	& Admin	Competition	Competition	Awareness	Benchmark	Totals
	34,000	13,000												-
P P P P P P P P P P P P P P P P P P P	34,000	13,000												
406	34,000		27,200	5,000	48,250	61,140	145,000	34,700	12,233	2,500	33,750	15,000	٠	431,773
P 406	34,000		•		ř	ic	1,295		Û	2,105	E	2009	ÿ	3,900
- · · · · · · · · · · · · · · · · · · ·		13,000	27,200	5,000	48,250	61,140	146,295	34,700	12,233	4,605	33,750	15,500	•	435,673
- ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '		8	•	•	٠	4	(40)	9	31	()	9	Э	ä	ä
804		•	•	9		a	o	•	¥		•	•	î	•
anefits 904		•	22	3	(3,908)	a	(28,029)	(1,939)	(10,333)	٠	Ĩ	10	1	(44,208)
enefits 904	34,000	13,000	27,200	5,000	44,342	61,140	118,266	32,761	1,901	4,605	33,750	15,500	ē	391,465
enefits 904														
	17,892	10,569	11,993	3,149	13,786	28,519	59,574	16,018	1,065	2,809	27,050	8,120	370	201,819
Contracted Services	0	i	9	578	•	1,414	13,340	289	155		1	10,641	E	26,417
Equipment Rental	*	ï		¥	•	E	98	Ē	Ē	0	•	0.400	•	98
Promotional	£	•		E	•	10			ંક	a	9	31		×
Supplies & Materials 608	2,139	2,615	198	949	423	657	10,435	9	19		10,581	1,088	ì	29,753
Technical Services	•	•	•	•	•	1	x	ŧ	٠	•	•	•	i.	С
Direct Travel Expenses	6,816	٠	2,668	18	6,168	10,562	19,572	5,724	365	1,923	12,727		•	66,542
Direct Vehicle Expenses		,	Ľ	r	•	1			30	9	894	13	Ä	894
Vehicle Cost Allocation	1,511	£.	1,013	566	1,164	2,409	5,032	1,353	8	237	2,285	•	•	15,360
FS Overhead Allocation	2,699	1,255	1,510	472	2,050	4,145	10,277	2,225	165	£	5,095	•	•	29,893
Fund Transfers (1,512)	2,942	(1,438)	9,818	(432)	20,750	13,434		7,151	10	(364)	(24,881)	(4,348)	(370)	20,750
D EXPENDITURES -	34,000	13,000	27,200	5,000	44,342	61,140	118,266	32,761	1,901	4,605	33,750	15,500		391,465
Capital Amortization Expense	Ē	1	•	6		٠	*	•		9	•		•	•
Capitalized Equipment Purchased	i,	230			9	-	-		Tr.		ie.			XI
TOTAL PROGRAM EXPENDITURES	34,000	13,000	27,200	5,000	44,342	61,140	118,266	32,761	1,901	4,605	33,750	15,500		391,465
SURPLUS (DEFICIT)						-	٠						1	



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY FNESS FUNDED PROGRAMS AS AT MARCH 31, 2013 (UNAUDITED)

	2013	2012
REVENUE		
Interest/Other Revenue		43,837
TOTAL REVENUES	-	43,837
EXPENDITURES		
Legal and Professional	1,491	9,606
Other Project/program Expenses	1,196	8,399
Promotional/Goodwill	189	2,038
FNESS Service Fee	-	(7,663)
TOTAL EXPENSES	2,876	12,380
NET SURPLUS (DEFICIT)	(2,876)	31,457



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY VANCOUVER ADMINISTRATION AS AT MARCH 31, 2013 (UNAUDITED)

	Vancouver	UBCM	Own Source	
	700	705	715	Totals
REVENUES				
General Administration Funding-AANDC	297,923	-	•	297,923
Membership (individuals)	1,430	-	•	1,430
Interest/ Other Revenue	850	-	97	947
	300,203	-	97	300,300
Def. Revenue-Capital Amortization	50,369	-	•	50,369
Def. Revenue-Previous Year End	-	-	-	-
Def. Revenue-Current Year End	-	-	-	-
TOTAL REVENUES / CONTRIBUTION	350,572	-	97	350,669
EXPENDITURES				
Total Salaries and Benefits	160,669	40,128	-	200,797
Accounting/Audit Fees	12,854	-	-	12,854
Bank Service Charges	2,102	312	-	2,414
Building Maintenance	8,363	852	-	9,215
Communications/Cellular	2,701	-	-	2,701
Computer Supplies & Maintenance	6,033	3,648	-	9,681
Contractors/Consultants	1,583	-	-	1,583
Courier and Postage	1,396	-	21	1,417
Insurance	9,775	-	-	9,775
Legal & Professional	2,538	252	-	2,790
Membership and Dues	1,777	252	-	2,029
Office Equipment Lease/ Rental	941	•	-	941
Office Equipment Maintenance	95	-	-	95
Office Expenses	887	156	•	1,043
Printing and Stationery	6,047	-	-	6,047
Public Awareness Education	5,186	-	-	5,186
Rent & Property Tax	49,276	3,360	-	52,636
Staff Hiring Recruiting	149	-	•	149
Telephone/Internet/Cable	8,668	2,172	•	10,840
Training & Development	1,981	-	-	1,981
Travel-Meals and Accommodations	2,269	600	61	2,930
Travel-Mileage	660	-	303	964
Travel-Transportation	269	•	•	268
Utilities (Heat, Light, Power)	5,949	1,128	-	7,077
Administration Recovery	(3,092)	(51,337)	(3,561)	(57,991)
Fund Transfers	14,500	(1,523)	-	12,977
TOTAL FUNDED EXPENDITURES	303,576		(3,176)	300,400
Capital Amortization Expense	60,563	-	-	60,563
Loss (Gain) on Sales of Assets	(7,537)		-	(7,537)
TOTAL PROGRAM EXPENDITURES	356,602	•	(3,176)	353,426
NET SURPLUS (DEFICIT)	(6,030)	•	3,273	(2,757)



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY FOREST FUEL MANAGEMENT AS OF MARCH 31, 2013

	МРВ	ATEP-FFM	SIBAC	ATEP- CSTC	AFI PROJ	Worksafe BC	FNFC	
Description	840	845	845A	845C	846	850	855	Total
REVENUE								
Forest Fuel Management (UBCM)	630,000	-	-	-	-	-	-	630,000
Forest Fuel Management-Other	-	158,588	50,000	150,000	-	-	3,000	361,588
Minister of Natural Resources-Federal		-	-	-	(15,977)	-	-	(15,977)
TOTAL GOVERNMENT/AGENCIES	630,000	158,588	50,000	150,000	(15,977)	-	3,000	975,611
Interest/Other Revenue	713	-	-	-	-	-	-	713
Def. Revenue-Capital Amortization	15,208	•	-	-	-	•	-	15,208
Def. Revenue-Previous Year End	-	-	-	-	1,933	-		1,933
Def. Revenue-Current Year End	-	(94,357)	(10,627)	(138,509)	-	-	-	(243,493)
TOTAL REVENUES	645,921	64,231	39,373	11,491	(14,044)	-	3,000	749,972
EXPENDITURES								
Direct Salaries and Wages	191,898	9,123	5,303	3,333	-	-	-	209,657
Direct Employee Benefits	55,593	2,505	1,210	671	-	-	<u>-</u>	59,979
Direct Salaries and Benefits	247,491	11,628	6,513	4,004	-	_	<u>-</u>	269,636
Contractor/Consultants	23,908	22,872	22,320	-	3,846	•	-	72,945
Communication/Cellular	9,117	-	-	-	-	•	-	9,117
CWPP Costs (On-Reserve)	-	-	-	-	(14,446)	-	-	(14,446)
Equipment/small tools (under \$300)	267	-	-	-	-	-	-	267
Personal Protective Eqt/Uniforms	3,898	4,712	-	-	•	-	-	8,610
Public Awareness Education	5,337	-	-	-	-	-	-	5,337
Supplies & Materials	5,622	578	131	-	-	-	-	6,330
Training & Development	5,132	300	-	-	-	-	•	5,432
Direct Travel Expenses	31,384	2,052	4,470	757	192	-	1,039	39,895
Direct Vehicle Expenses	28,915	940	601	<u> </u>			•	30,457
Total Direct Expenditures	361,071	43,082	34,036	4,761	(10,408)	-	1,039	433,580
Indirect Salaries and Wages	119,590	16,452	1,543	5,954	-	-	-	143,540
Indirect Employee Benefits	37,662	1,723	117	736	-	-	<u> </u>	40,238
Indirect Salaries and Benefits	157,252	18,175	1,660	6,690	-	-	-	183,778
Accounting/Audit Fees	4,431	-	-	-	-	-	-	4,431
Building Maintenance	2,603	-	-	-	-	-	-	2,603
Computer Supplies & Maintenance	969	-	-	-	-	-	-	969
Courier & Postage	1,513	61	32	•	60	-	-	1,667
Insurance	2,611	-	-	-	-	-	•	2,611
Legal & Professional	2,111	-	-	-	-	-	-	2,111
Office Equipment and Maintenance	868	-	-	-	-	-	-	868
Printing & Stationary	4,525	79	84	-	-	-	-	4,688
Purchases-Office an Misc	5,255	334	•	-	-	751	-	6,340
Purchases-Computers	1,600	-	•	-	-	-	-	1,600
Rent & Property Taxes	19,432	-	-	-	-	-	-	19,432
Staff Hiring /Recruitment	80	•	-	40	-	-	•	120
Telephone/Internet/Cable	6,922	-	-	-	-	-	•	6,922
Utilities	3,480	-		-	-	-	-	3,480
Vancouver Admin. Charge	55,618	2,500	3,562	-	-			61,681
TOTAL INDIRECT (SUPPORT) EXPENSES	269,270	21,149	5,338	6,730	60	751	0	303,298
TOTAL FUNDED EXPENDITURES	630,341	64,231	39,373	11,491	(10,348)	751	1,039	736,878
Capital Amortization Expense	18,533	-	-	-	-	-	-	18,533
Capitalized Equipment Purchases	(1,600)				-	-	-	(1,600)
TOTAL PROGRAM EXPENDITURES	647,274	64,231	39,373	11,491	(10,348)	751	1,039	736,878
NET SURPLUS (DEFICIT)	(1,353)				(3,697)	(751)	1,961	(3,839)



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC REVENUE/EXPENDITURE SUMMARY NATIONAL SATELLITE PROJECT - INFRASTRUCTURE CANADA AS OF MARCH 31, 2013

	CSIF 816 NSI	Good Hope 816-A-504	Prophet Riv 816-A-544	Halfway Riv 816-A 546	Skookumch 816-A-562	Samahquam 816-A-567	Lk Babine-Fort 816-A 607	Babine-Tacher 816-A 607	Takta Lake 816-A 608	Tsay Key 816-A 609	Kwadacha 816-A 610	Tslatasikwala 816-A 632	Da'nax da'xw 816-A 635	Nuchatlaht 816-A 639	Hesquisht 816-A 861	Ditidaht 816-A 662	Uchucideseht 818-A 667	Kluskus 816-A 721	Totals
REVENUE																			
Canada-bandwidth (NSI)	•	13,181	33,616	52,028	59,003	41,427	33,407	64,094	53,423	136,836	125,958	2,371	11,368	40,242	24,340	109,566	15,901	20,156	836,915
Canada- Other Funding (NSI)	195,314		•	•	•		•	•	9,845	*	٠	٠	3,736	9,467	9,737	٠	4,641	*	232,740
Norsat- Bandwidth (NSI)	•	5,649	14,407	22,298	25,287	17,755	14,318	27,489	22,896	58,645	53,982	1,020	4,872	17,247	10,432	46,958	6,815	8,638	358,688
Norsat-Other Funding (NSI)	49,410	•			'			•	280	9		0	679	1,248	1,609		679		54,213
	244,724	18,830	48,023	74,326	84,290	59,182	47,725	91,563	86,754	195,481	179,936	3,391	20,655	68,202	46,118	158,524	28,036	28,794	1,482,556
Def.Revenue-Previous Year End	129,185	•	•	•	•	•	•	9	1,715	6,496	2,748		·	•	46,189	•		•	186,334
Def.Revenue Current Year End	(128,279)			ť		5	r	٠	·					,			***************************************		(128,279)
	245,630	18,830	48,023	74,326	84,280	59,182	47,725	91,563	88,469	201,977	182,686	3,391	20,655	68,202	92,307	156,524	28,038	28,794	1,540,610
Interest- Other Revenue	148		•	10	٠		9140	'							128	•		1	146
TOTAL REVENUES	245,778	18,830	48,023	74,326	84,290	59,182	47,725	91,563	88,469	201,977	182,686	3,391	20,655	68,202	92,307	156,524	28,038	28,794	1,540,758
EXPENDITURES				J.A		ë.	ı												
Sat.Broadband-CSIF Portion	•	13,181	33,616	52,028	59,003	41,427	33,407	64,094	53,423	136,836	125,956	2,371	11,388	40,242	24,340	109,566	15,901	20,156	836,915
Sat. Broadband-Norsat Portion	•	5,849	14,407	22,298	25,287	17,755	14,318	27,469	22,896	58,845	53,982	1,020	4,872	17,247	10,432	46,958	6,815	8,638	358,686
TSI-Engineering	•	•	•	٠	ť		62		٠		2.00	٠	1,331	1,331	1,331	•	1,331		5,325
TSI-Installation			2.	į	٠						æ		2,229	2,229	2,229	٠	2,229	•	8,916
TSI-Other	152,873	•	1	٠	•		¥	*			•	Ť	•	ĸ	•		×	£	152,873
LAI-Equipment	7,373	•	•	٠	,	e.	•	9	1,715	6,146	2,748	i i	855	1,760	47.044		1,760	æ	69,402
LAI-Engineering	•	•	80	·	720	•5	•	٠	750	25	•	•			1,800	•	•		2,550
LAI-Installation	•	•	•	Ē	ì	ŧ	٠		9,685		ii.		e:	•	5,131		6	0	14,816
LAI-Materials and Supplies	(150)	•	•		•	d	·	٠		320	٠		¥	•		٠	•:	30	200
LAI-Other	5,910	•	•	٠	•	g•	•	•	•			i.	\$ #	5,393		ě	•	t	11,301
Project Management	43,004	•	•	•	•	•	ii.		•	9 . %	1	,			o.		3)	0	43,004
Year End Audit Fees	36,768		-	*	,	*			3000		,			ē		,	*	/AS	36,768
TOTAL EXPENDITURES	245,778	18,830	48,023	74,326	84,290	59,182	47,725	91,563	88,469	201,977	182,886	3.391	20,655	68,202	92,307	156,524	28,038	28,794	1,540,758
Capital Amortization Expense	•	•	•	•	٠	•	Ē.	٠				•		9	e.	,	•		
Capitalized Equipment Purchases				<u>.</u>			,	I.	٠	8	×	20	e		6		-	14	r)
NET SURPLUS (DEFICIT)	٠	٠	ė.	•	ı	1015	in)	Đ.		Ð			4	ж	2	8	×		•



FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC CONSOLIDATED PROGRAM STATEMENT OF OPERATIONS AS AT MARCH 31, 2013 (UNAUDITED)

	Fire Service Programs	Fire Service Management	Emergency Programs	Vancouverer Admin	Board Expenses	Annual Gen Meeting	National Satellite	Forest Fuel Management	FNESS Funded Programs	Total
	Page 20	Page 19	Page 18	Page 22	Page 17	Page 16	Page 24	Page 23	Page 21	
REVENUES										
AANDC Funding	431,773	120,000	317,883	297,923	23,520	11,800	-	-	-	1,202,899
Canada/Norsat/FNESS Funding (NSI)		•			-	-	1,482,556	-	-	1,482,556
Provincial/Federal/Other Agencies	-	-		-	-	.	-	975,611		975,611
	431,773	120,000	317,883	297,923	23,520	11,800	1,482,555	975,612	•	3,661,066
Interest/Memberships/Other Revenue	3,900	2,114	29,195	2,377			148	712	-	38,446
	435,673	122,114	347,078	300,300	23,520	11,800	1,482,703	976,324	-	3,699,512
Deferred Revenue-Capital Amortization		(8,503)	13,020	50,369	· <u>-</u>		· · ·	15,208	-	70,094
Deferred Revenue-Previous Year End	-	-			-	-	186,334	1,932	_	188,266
Deferred Revenue-Current Year End	(44,208)	-	(11,139)	-	_	_	(128,279)	(243,493)		(427,119)
TOTAL REVENUES / CONTRIBUTION	391,465	113,611	348,959	350,669	23,520	11,800	1,540,758	749,971		3,530,753
EVDENDITUDES										
EXPENDITURES	204 840	424 402	450.742					269,635		765,320
Salaries and Benefits-Direct Program	201,819	134,123	159,743	200 707	647	14 502	-	183,778	-	
Salaries and Benefits (Indirect) Admin	-	-	41,325	200,797	647	11,503	26 760		-	438,050
Accounting/Audit	-	-	-	12,854	-	-	36,768	4,431	-	54,053
Bank Charges/Fees	-	-	-	2,414	-	-	-		-	2,414
Building Maintenance	-		-	9,215	-	-	-	2,603	-	11,818
Communication/Cellular		9,783	12,272	2,701	932	-	-	9,117	-	34,805
Contracted Services-Direct Costs	26,417	1,161	8,645	•	53	-	-	72,944	-	109,220
CWPP - Prescription Costs (On-Reserve)	0 = 6	-	-	.	-	-	-	(14,446)	-	(14,446)
Computer Supplies/Maintenance/Upgrade	•	-	-	9,681	-	-	-	969	-	10,650
Contracted Services-Indirect Costs	-	-	300	1,583	-	-	-	-	-	1,883
Courier/Postage	•	570	944	1,417	660	1,091	-	1,667	-	6,349
Equipment/Rentals/small tools	36	-	27	-	-	-	-	267	-	330
Insurance	-	2,114	827	9,775	3,676	-	-	2,611	-	19,003
Legal and Professional	-	-	-	2,790	4,667	-	-	2,111	1,491	11,059
Local Access Infrastructure	-	-	-	-	-	-	98,269	-	-	98,269
Lost Wages/ Income	-	-	-	•	1,420	185	-	-	-	1,605
Membership and Dues	-	-	-	2,029	-	-	-	-	-	2,029
Office Equipment Lease/Rental	-	-	-	942	-	-	-	-	-	942
Office Equipment Maintenance		-	-	95	-	-	-	868	-	963
Office Expenses	•	_	-	1,043	_	-	-	6,340	-	7,383
Other Project/Program Expenses	-	-	_		-	-	-		1,196	1,196
Personal Protective Eqt/Uniforms	-	2,513	5,658	_	1,041	-	-	8,610		17,822
Printing and Stationary	-	1,885	738	6,047	653	1,011	-	4,688	_	15,022
Project Management	-	-	-	-1-1	-		43,004		-	43,004
Promotional/Goodwill	-	-	-	_	-	-	-	-	188	188
Public Awareness	_	1,340	4,855	5,186	-	-	11	5,337		16,718
Purchases Equipment		12,080	426		_	_	_	1,600	_	14,106
Rent and Property Taxes	_	1,050	-	52,636			_	19,432	_	73,118
Satellite Capacity /Broadband	-	1,030	-	02,000	_	_	1,195,603	13,402	_	1,195,603
	-	78	53	149			1,100,000	120	-	400
Staff Hiring/Recruitment	20.754	705	16,747	143	-	278	-	6,330	-	
Supplies and Materials	29,754	705	10,747	-	-	210	167 114	0,330	-	53,814
Terrestrial Satellite Infrastructure	-	-		40.040	-	-	167,114	6 000	-	167,114
Telephone/internet/Cable	-	0.004	28	10,840	•	-	-	6,922	-	17,790
Training and Development		6,084	3,229	1,981		-	-	5,432	-	16,726
Travel Expenses	66,542	8,762	32,371	4,162	21,764	2,998	-	39,894	-	176,493
Utilities	.	-	- · · · · · ·	7,077	-	-	-	3,480	-	10,557
Vehicle Expenses	894	18,105	39,355	-	-	-	-	30,456	-	88,810
Vehicle Cost Allocation	15,360	(15,360)	-	-	-	-	-	-	-	-
Overhead Allocation	29,893	(29,893)	-	-	-	-	•	-	•	-
Administration Charges (Recoveries)	-	-	(7,752)	(57,991)	(4,282)	-	-	61,681	-	(8,344)
Fund Transfers (Add)	20,750	(20,750)	240 704	12,977	(7,711)	(5,266)	1 540 759	726 077	2.075	2 464 826
TOTAL FUNDED EXPENDITURES	391,465	134,350	319,791	300,400	23,520	11,800	1,540,758	736,877	2,875	3,461,836
Capital Amortization Expense		10,328	21,315	60,563	-	-	-	18,533	-	110,740
Capitalized Equipment Purchased	-	(12,080)	(426)	-	-	-	-	(1,600)	-	(14,107)
Loss (Gain) on sale of Assets		(25,470)	(2,104)	(7,537)				·	•	(35,111)
TOTAL PROGRAM EXPENDITURES	391,465	107,128	338,576	353,426	23,520	11,800	1,540,758	753,810	2,875	3,523,358
NET SURPLUS (DEFICIT)	-	6,483	10,383	(2,757)	-	-		(3,839)	(2,875)	7,395

