

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

FINANCIAL STATEMENTS

MARCH 31, 2015

A Registered Charity

(Expressed in Canadian Dollars)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

March 31, 2015

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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, 2015 and March 30, 2014 and the statements of operations, changes in net assets and cash flows for the years ended March 31, 2015 and March 30, 2014, 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.

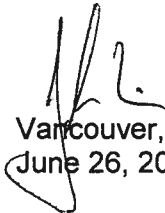
An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, 2015 and March 30, 2014 and its financial performance and its cash flows for the years ended March 31, 2015 and March 30, 2014, 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
CERTIFIED GENERAL ACCOUNTANT**



Vancouver, British Columbia
June 26, 2015

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Statement of Financial Position

As at March 31, 2015

	2015	2014
<u>ASSETS</u>		
Current		
Cash	\$ 194,974	\$ 93,679
Accounts receivable - general (Note 4)	81,020	230,279
Accounts receivable - Infrastructure Canada	41,058	129,248
Goods and Services Tax recoverable	10,938	16,035
Prepaid expenses	41,359	58,540
Inventories	<u>1</u>	<u>1,280</u>
	369,350	529,061
Security deposits	5,542	5,542
Tangible capital assets (Note 5)	<u>213,011</u>	<u>281,182</u>
	<u>\$ 587,903</u>	<u>\$ 815,785</u>

Approved on Behalf of the Board:

DM Cone Director

D Slain 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, 2015

	2015	2014
<u>LIABILITIES</u>		
Current		
Accounts payable and accrued liabilities	\$ 73,050	\$ 286,161
Wages payable	42,415	47,257
Advance - UBCM	52,500	52,500
Deferred revenues	<u>82,093</u>	<u>23,431</u>
	250,058	409,349
Accrued liabilities - other (Note 6)	79,954	87,951
Deferred revenues - capital amortization (Note 7)	<u>183,307</u>	<u>233,768</u>
	<u>513,319</u>	<u>731,068</u>
<u>NET ASSETS</u>		
Invested in capital assets	29,704	47,415
Restricted	8,879	8,879
Unrestricted	<u>36,001</u>	<u>28,423</u>
	<u>74,584</u>	<u>84,717</u>
	<u>\$ 587,903</u>	<u>\$ 815,785</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, 2015

	2015	2014
Revenues		
Board Activity / AGM	\$ 29,967	\$ 27,839
Emergency Preparedness / Response	103,520	381,198
Fire Services	693,250	627,187
FNESS Own Program / Other Incomes	-	50
National Satellite Projects	23,644	2,203,723
Forest Fuel Management	838,699	919,139
Vancouver Administration	<u>302,207</u>	<u>320,438</u>
	<u>1,991,287</u>	<u>4,479,574</u>
 Program Expenditures		
Board Activity / AGM	\$ 34,614	\$ 33,241
Emergency Preparedness / Response	116,228	377,126
Fire services	685,165	658,749
FNESS Own Programs / Other Incomes	1,441	25,075
National Satellite Projects	23,644	1,494,455
Forest Fuel Management	841,251	923,887
Vancouver Administration	<u>299,077</u>	<u>327,777</u>
	<u>2,001,420</u>	<u>3,840,310</u>
 Excess of revenues over expenditures	 <u>\$ (10,133)</u>	 <u>\$ 639,264</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, 2015

	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	\$ -	\$ 14,049	\$ (9,190)	\$ (58,409)	\$ 49,888	\$ (14,049)	\$ (17,711)	\$ 47,415	\$ -	\$ 29,704
Externally Restricted - AANDC Capital	-	14,049	(9,190)	(58,409)	49,888	(14,049)	(17,711)	8,879	-	8,879
Unrestricted										
Board Activity / AGM	(4,647)	-	-	-	-	-	(4,647)	-	4,647	-
Emergency Preparedness / Response	(12,708)	-	6,372	3,619	(2,957)	-	(5,674)	19,724	-	14,050
Fire Services	8,085	(7,882)	-	5,942	(3,956)	7,882	10,071	(14,042)	-	(3,971)
FNESS Own Programs / Other	(1,441)	-	-	-	-	-	(1,441)	3,235	-	1,794
National Satellite Projects	-	-	-	-	-	-	-	-	-	-
Forest Fuel Management	(2,552)	(6,167)	2,818	12,499	(12,499)	6,167	266	4,018	-	4,284
Vancouver Administration	3,130	-	-	36,349	(30,476)	-	9,003	15,488	(4,647)	19,844
	<u>(10,133)</u>	<u>(14,049)</u>	<u>9,190</u>	<u>58,409</u>	<u>(49,888)</u>	<u>14,049</u>	<u>7,578</u>	<u>28,423</u>	<u>-</u>	<u>36,001</u>
	\$ <u>(10,133)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(10,133)</u>	\$ <u>84,717</u>	\$ <u>-</u>	\$ <u>74,584</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, 2015

	2015	2014
Cash Provided by (Used in) Operating Activities		
Excess of receipts over expenditures	\$ (10,133)	\$ 639,264
Amortization	58,409	83,793
Gain on sale of tangible capital assets	(41,310)	(564)
Write-down of inventories	1,279	121,218
Deferred capital amortization	<u>14,622</u>	<u>-</u>
	22,867	843,711
Changes in non-cash working capital		
Accounts payable and wages payable	(217,953)	(675,134)
Accounts receivable and due from government agencies	242,545	189,464
Inventory	-	5,781
Prepaid expenses	17,181	13,154
Security deposits	-	(5,542)
Deferred revenue	<u>19,662</u>	<u>(534,908)</u>
	<u>84,302</u>	<u>(163,474)</u>
Cash Provided by (Used in) Financing Activities		
Increase (decrease) in long-term liabilities	<u>(58,458)</u>	<u>(53,481)</u>
Cash Provided by (Used in) Investing Activities		
Acquisition of capital assets	(14,049)	(7,040)
Proceeds from disposal of capital assets	<u>89,500</u>	<u>6,500</u>
	<u>75,451</u>	<u>(540)</u>
Increase (decrease) in cash	101,295	(217,495)
Cash, beginning of year	<u>93,679</u>	<u>311,174</u>
Cash, End of Year	<u>\$ 194,974</u>	<u>\$ 93,679</u>

Supplemental cash flow information:

- (a) During the year ended March 31, 2015, gain on sale of assets was net of \$39,000 (2014: \$Nil) that was deferred to future years.
- (b) As at March 31, 2015, there is an amount in accounts payable of \$Nil (2014: \$19,796) which represented a prepaid expense for the same amount.
- (c) During the year ended March 31, 2015, the current portion of a long-term bandwidth fee of \$Nil (2014: \$1,195,596) was settled and offset against the current portion of deferred contributions from Infrastructure Canada.

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, 2015

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, 2015

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, 2015

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, 2015

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, 2015.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.

Notes to the Financial Statements

March 31, 2015

4 Accounts Receivable - General

	<u>2015</u>	<u>2014</u>
First Nations Health Authority	\$ 19,451	\$ 3,041
First Nations Social Developmental Society	886	-
First Nations Technology Council	191	191
Gitanmaax Band	-	3,000
Little Shuswap Indian Band	-	3,012
Ministry of Natural Resource Operation	2,066	-
Nazko First Nation	-	9,400
Other amounts receivable	-	(1,240)
Surrey Search and Rescue	-	3,000
Union of British Columbia Municipalities	<u>58,426</u>	<u>209,875</u>
	<u>\$ 81,020</u>	<u>\$ 230,279</u>

5 Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2015</u>	<u>Net Book Value 2014</u>
Computers and software	\$ 283,744	\$ 248,176	\$ 35,568	\$ 33,750
Office furniture	164,573	129,695	34,878	43,597
Leasehold improvements	349,055	238,462	110,593	138,241
Field equipment	58,126	44,151	13,975	16,105
Telephone	39,023	33,448	5,575	7,964
Vehicles	67,275	55,050	12,225	41,278
Shop equipment	<u>670</u>	<u>473</u>	<u>197</u>	<u>247</u>
	<u>\$ 962,466</u>	<u>\$ 749,455</u>	<u>\$ 213,011</u>	<u>\$ 281,182</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, 2015

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:

2016	\$	20,426
2017		19,075
2018		4,207
2019		1,052
2020		-

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.

10 Comparative Figures

Comparative figures were audited by another auditor and have been reclassified, where applicable, to conform to the current year's method of presentation.

**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, 2015**

Description	Governance	Administration	AGM	Totals
Revenue:				
AANDC Funding/Contribution.....	\$ 15,022	\$ 2,575	\$ 12,370	\$ 29,967
	-	-	-	-
Gross Revenues	15,022	2,575	12,370	29,967
Total Revenues	15,022	2,575	12,370	29,967
Expenditures:				
Honorariums	-	-	100	100
Lost Wages/Income	659	-	-	659
Administration Wages	1,064	2,350	2,939	6,353
Benefit Transfers	326	456	641	1,422
Contractor/Consultants	794	-	4,023	4,817
Communications/Cellular	123	47	-	170
Courier and Postage	128	174	835	1,137
Travel-Catering	144	150	1,310	1,604
Travel-Meals & Accomodations	6,556	-	2,795	9,351
Travel-Mileage	1,205	170	647	2,022
Travel-Transportation	3,967	-	1,448	5,415
Insurance	-	2,375	-	2,375
Legal & Professional	-	-	523	523
Printing & Stationery	-	827	2,241	3,068
Supplies and Materials	-	-	2	2
Overhead Recovery	(4,404)	-	-	(4,404)
Total Funded Expenditures	10,562	6,548	17,503	34,614
Net Surplus (Deficit)	\$ 4,460	\$ (3,973)	\$ (5,133)	\$ (4,647)

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
EMERGENCY PREPAREDNESS, TRAINING AND RESPONSE - Consolidated Statement
FOR THE YEAR ENDED, MARCH 31, 2015**

Revenue:	FNHA	Standby Response	Nooatich MGT Plan	Kanaka Bar MGT Plan	Simpow Training	L Shuswap Training	Seabird Training	Vernon Atep	Emerg Yukon	Emerg MGT	EM Van Island	FNES Own	FNES Expo	Totals
First Nations Health Authority-FNHA.	\$ 89,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,889
Interest/Other Revenue.....	0	0	0	0	2,545	2,306	1,079	4,744	0	0	0	0	0	10,674
Gross Revenues	89,889	-	-	-	2,545	2,306	1,079	4,744	-	-	-	-	-	100,563
Def. Revenue-Capital - In (Out)	-	-	-	-	-	-	-	-	-	2,957	-	-	-	2,957
Total Revenues	89,889	-	-	-	2,545	2,306	1,079	4,744	-	2,957	-	-	-	103,520
Expenditures:														
Program Manager Wages	3,577	560	1,220	610	-	-	413	1,240	(610)	26,256	306	-	-	33,572
Emergency Officer Wages-Full-time	16,317	-	-	-	18	-	-	-	406	1,567	-	-	1,217	19,525
Emergency Officer Wages-Casual	1,370	-	-	-	1,673	717	-	-	-	10,108	-	-	1,673	15,540
Overtime	8,220	-	-	-	-	-	-	-	915	-	-	-	49	9,184
Administrative Wages	-	-	-	-	-	-	-	-	-	-	-	-	1,758	1,758
Direct Salaries and Wages	29,485	560	1,220	610	1,673	735	413	1,240	711	37,931	306	-	4,696	79,579
Direct Employee Benefits	4,200	85	259	133	228	99	59	265	651	7,173	66	-	967	14,184
Total Wages and Benefits	33,685	645	1,479	743	1,900	834	472	1,504	1,362	45,104	372	-	5,663	93,763
Contractor/ Consultants	-	-	-	-	-	-	550	-	-	429	-	-	204	1,183
Communications/Cellular	-	-	-	-	-	-	-	-	-	4,104	-	-	-	4,104
Personal Protective Eq/Uniform	-	-	-	-	-	-	-	-	-	40	-	-	-	40
Supplies & Materials	-	-	-	-	-	-	-	-	-	203	-	-	1,265	1,468
Training & Development	-	-	-	-	-	-	-	-	-	-	-	-	98	98
Total Travel Expenses	11,950	-	-	-	704	359	-	636	-	870	-	148	4,277	18,945
Total Vehicle Expenses	3,245	-	-	-	335	-	-	-	9	9,047	-	768	-	13,405
Courier & Postage	-	-	-	-	-	-	-	-	70	456	-	-	25	551
Educational Materials	-	-	-	-	-	-	-	-	-	82	-	-	2,292	2,374
Insurance	-	-	-	-	-	-	-	-	-	249	-	-	-	249
Public Awareness / Education	-	-	-	-	-	-	-	-	-	4,326	-	-	-	4,326
Telephone/Internet/Cable	-	-	-	-	-	-	-	-	-	66	-	-	-	66
Vancouver Admin. Charge	10,422	-	-	-	438	298	204	428	-	-	-	-	-	11,790
Administration (Recoveries)	-	-	-	-	-	-	-	-	-	-	-	(610)	-	(610)
Total Funded Expenditures	59,302	645	1,479	743	3,377	1,491	1,226	2,568	1,441	65,461	372	306	13,824	152,234
Capital Amortization Expense	-	-	-	-	-	-	-	-	-	3,619	-	-	-	3,619
Loss (Gain) on Sale of Assets	-	-	-	-	-	-	-	-	-	(39,000)	-	(627)	-	(39,627)
Total Program Expenditures	59,302	645	1,479	743	3,377	1,491	1,226	2,568	1,441	30,079	372	(320)	13,824	116,227
Net Surplus (Deficit)	\$ 30,587	\$ (645)	\$ (1,479)	\$ (743)	\$ (832)	\$ 816	\$ (147)	\$ 2,176	\$ (1,441)	\$ (27,123)	\$ (372)	\$ 320	\$ (13,824)	\$ (12,707)

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
 EMERGENCY PREPAREDNESS, TRAINING AND RESPONSE - FIRST NATIONS HEALTH AUTHORITY - (CISM)
 FOR THE YEAR ENDED MARCH 31, 2015**

	Cowlchan	Pachee daht # 1	Kanaka	Pachee daht # 2	Bona parte	Adams Lake #1	Adams Lake #2	Adams Lake #3	Upper Nicola	Lytton	Siska	Skeetch estn	Nicomen	Ditidaht	Ulkatcho	Nuxalk	Samaquam	Nuxalk	Sillammon	Totals
Revenue:																				
First Nations Health Authority-FNHA.	\$ 3,907	\$ 19,494	\$ 2,649	\$ 7,040	\$ 3,656	\$ 5,996	\$ 2,918	\$ 2,188	\$ 4,405	\$ 1,195	\$ 2,284	\$ 2,967	\$ 1,195	\$ 7,047	\$ 4,424	\$ 4,792	\$ 3,192	\$ 6,818	\$ 3,722	\$ 89,889
Gross Revenues	3,907	19,494	2,649	7,040	3,656	5,996	2,918	2,188	4,405	1,195	2,284	2,967	1,195	7,047	4,424	4,792	3,192	6,818	3,722	89,889
Total Revenues	3,907	19,494	2,649	7,040	3,656	5,996	2,918	2,188	4,405	1,195	2,284	2,967	1,195	7,047	4,424	4,792	3,192	6,818	3,722	89,889
Expenditures:																				
Program Manager Wages	-	305	-	-	144	305	144	36	108	-	-	126	-	54	861	72	180	1,154	-	3,577
Emergency Officer Wages-Full-time	975	4,875	488	1,219	488	1,219	731	488	1,056	228	471	731	195	1,463	213	114	650	-	715	16,317
Emergency Officer Wages-Casual	-	-	-	-	281	322	-	-	-	161	-	-	-	49	-	33	-	295	230	1,370
Overtime	98	1,495	146	219	259	681	414	146	122	-	24	171	-	585	366	2,104	293	902	195	8,220
Direct Salaries and Wages	1,073	6,675	634	1,438	1,171	2,527	1,289	670	1,286	388	585	1,028	195	2,151	1,440	2,323	1,122	2,351	1,140	29,485
Direct Employee Benefits	146	945	81	198	172	389	177	98	179	71	80	138	26	300	194	333	188	327	158	4,200
Total Wages and Benefits	1,218	7,620	714	1,636	1,343	2,916	1,466	768	1,465	459	666	1,165	221	2,451	1,634	2,656	1,310	2,678	1,297	33,685
Travel-Meals & Accomodation	796	3,727	101	976	30	71	-	73	-	-	30	66	-	795	299	604	422	1,037	536	9,562
Travel- Mileage	368	436	119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	923
Travel- Transportation	-	431	-	140	-	-	-	-	-	-	-	-	-	280	-	-	-	-	613	1,465
Total Travel Expenses	1,164	4,594	220	1,116	30	71	-	73	-	-	30	66	-	1,076	299	604	422	1,037	1,149	11,950
Total Vehicle Expenses	-	167	83	756	165	247	-	93	-	-	264	196	-	643	113	161	199	58	101	3,245
Vancouver Admin. Charge	510	2,543	346	918	477	782	323	225	575	156	298	330	156	660	418	420	323	641	323	10,422
Total Funded Expenditures	2,892	14,923	1,363	4,426	2,016	4,016	1,788	1,158	2,040	615	1,257	1,757	377	4,830	2,464	3,840	2,254	4,414	2,870	59,302
Total Program Expenditures	2,892	14,923	1,363	4,426	2,016	4,016	1,788	1,158	2,040	615	1,257	1,757	377	4,830	2,464	3,840	2,254	4,414	2,870	59,302
Net Surplus (Deficit)	\$ 1,014	\$ 4,570	\$ 1,286	\$ 2,614	\$ 1,640	\$ 1,980	\$ 1,130	\$ 1,029	\$ 2,365	\$ 581	\$ 1,027	\$ 1,210	\$ 819	\$ 2,217	\$ 1,960	\$ 952	\$ 937	\$ 2,404	\$ 852	\$ 30,587

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, 2015**

Description	FNESS										Totals
	Total AANDC	Management	FNESS	Nazko	Lax Galts'ap	Gibaala	Seabird	First Nation	First Nation	First Nation	
	Page 23	Page 24	Own Source	First Nation	Village- FR	Village- FFT	First Nation	First Nation	First Nation	First Nation	
2014/15 Budget Figures	662,038	0	0	0	0	0	0	0	0	0	662,038
<u>Revenue:</u>											
AANDC Funding/Contribution.....	\$ 662,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,038
Donations	1,750	-	-	-	-	-	-	-	-	-	1,750
Interest/Other Revenue.....	1,202	-	200	9,400	10,809	15,786	4,238	3,695	3,695	45,330	45,330
Total Revenue	664,990	-	200	9,400	10,809	15,786	4,238	3,695	3,695	709,118	709,118
Deferred Revenue-Capital - In(Out)	(7,882)	3,956	-	-	-	-	-	-	-	-	(3,926)
Deferred Revenue-Current Year End-(out)	(11,942)	-	-	-	-	-	-	-	-	-	(11,942)
	<u>645,166</u>	<u>3,956</u>	<u>200</u>	<u>9,400</u>	<u>10,809</u>	<u>15,786</u>	<u>4,238</u>	<u>3,695</u>	<u>3,695</u>	<u>693,250</u>	<u>693,250</u>
<u>Direct Expenditures:</u>											
Fire Manager Wages	55,479	-	1,714	54	215	575	1,075	-	-	-	59,112
Fire Service Instructors (Casual)	79,119	-	506	890	3,375	4,709	844	1,565	-	-	91,007
Fire Services Co-ordinator	31,326	-	908	-	-	-	-	-	-	-	32,234
Fire Services Support	18,888	-	599	-	-	-	-	-	-	-	19,487
Overtime	7,873	-	-	169	-	1,228	-	844	-	-	10,114
Sub-total	192,685	-	3,727	1,112	3,590	6,512	1,919	2,408	-	-	211,953
Project Management (10%).....	59,185	-	72	-	-	-	-	-	-	-	59,257
Total Salaries	251,870	-	3,798	1,112	3,590	6,512	1,919	2,408	-	-	271,210
Total Direct Benefits	67,991	-	(453)	155	517	913	347	335	-	-	69,805
Total Salaries and Benefits	319,861	-	3,345	1,267	4,107	7,424	2,266	2,743	-	-	341,015
Contracted Services	76,136	-	126	-	-	-	-	-	-	-	76,262
Equipment Rental/Space	1,313	-	-	-	-	-	-	-	-	-	1,313
Reimbursements to Bands	287	-	-	-	-	-	-	-	-	-	287
Supplies & Materials	66,434	-	306	-	214	305	63	-	-	-	67,322
Total Travel Expenses	86,376	-	2,626	897	2,995	1,552	568	304	-	-	95,318
Total Vehicle Expenses	36,762	-	1	-	-	327	-	-	-	-	37,090
Purchases- Capital Assets	7,882	-	-	-	-	-	-	-	-	-	7,882
Administration Charge/ (Recovery)	6,490	-	(2,503)	433	1,463	1,921	580	610	-	-	8,993
FS Overhead Costs	51,507	-	116	-	-	-	-	-	-	-	51,623
Total Funded Expenditures	653,048	-	4,017	2,597	8,780	11,530	3,476	3,657	-	-	687,106
Capital Equipment Purchased	(7,882)	-	-	-	-	-	-	-	-	-	(7,882)
Capital Amortization Expense	-	5,942	-	-	-	-	-	-	-	-	5,942
Total Program Expenditures	645,166	5,942	4,017	2,597	8,780	11,530	3,476	3,657	-	-	685,166
Net Surplus (Deficit)	\$ -	\$ (1,986)	\$ (3,817)	\$ 6,803	\$ 2,029	\$ 4,256	\$ 762	\$ 38	\$ -	\$ -	\$ 8,084

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, 2015**

Description	2015	2014
Revenue:		
FNESS Product Sales	\$ -	\$ 50
Total Revenues	-	50
Expenditures:		
Administration Wages	-	2,619
Benefit Transfers	-	492
Cost of Goods Sold	-	18
Legal & Professional	-	3,026
Other Project/Program Expenses	223	6
Promotional/Goodwill	1,218	18,914
Total Program Expenditures	1,441	25,075
Net Surplus (Deficit)	\$ (1,441)	\$ (25,025)

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SCHEDULE OF REVENUE AND EXPENDITURES
NATIONAL SATELLITE INITIATIVE PROJECT
FOR THE YEAR ENDED MARCH 31, 2015**

	CSIF 2015	CSIF 2014
<u>Revenue:</u>		
<u>Canada Contributions:</u>		
Bandwidth (NSI).....	\$ -	\$ 1,445,544
Other Funding (NSI).....	23,624	194,603
Interest Revenue/Other	20	27,949
	<u>23,644</u>	<u>1,668,096</u>
Def.Revenue-Cap. Amortization	-	-
Def.Revenue-Previous Year - In	-	128,279
Def.Revenue Current Year - (Out)	-	-
Total Canada Contributions	23,644	1,796,375
Norsat- Bandwidth (NSI)	-	358,687
Norsat-Other Funding (NSI)	-	48,660
Total Norsat Contributions	-	407,347
Total Revenues	23,644	2,203,722
<u>Expenditures:</u>		
Satellite Bandwidth-CSIF	-	836,915
Satellite Bandwidth-Norsat	-	358,687
TSI- Equipment	-	8,640
TSI-Other	-	150,300
LAI-Equipment	-	119,639
Project Management	15,085	11,392
Year End Audit Fees	8,559	8,882
Total Expenses	23,644	1,494,455
Surplus (Deficit) \$	\$ -	\$ 709,267

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
SCHEDULE OF REVENUES AND EXPENDITURES
FOREST FUEL MANAGEMENT AND TRAINING
FOR THE YEAR ENDED MARCH 31, 2015

Description	UBCM FFM	SIBAC	ATEP WL	ATEP OKIB	ASETS 1 LYTTON	ASETS 2 LYTTON	MINISTER OF FOREST	OWN SOURCE	FNESS EXPO	Total Total
Revenue:										
Forest Fuel Management (UBCM)-BC	\$ 610,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610,278
Forest Fuel Management-Firesmart	-	-	-	-	-	-	-	-	-	-
Forest Fuel Management-ATEP	-	-	100,000	100,000	-	-	-	-	-	200,000
Forest Fuel Management-Other	-	-	-	-	15,769	4,254	2,066	-	-	22,089
Interest/Other Revenue	-	-	-	-	-	-	-	0	-	0
Gross Revenues	610,278		100,000	100,000	15,769	4,254	2,066	0	-	832,367
Def. Revenue-Capital - In (Out)	4,767	1,565	-	-	-	-	-	-	-	6,331
Total Revenues	615,044	1,565	100,000	100,000	15,769	4,254	2,066	0	-	838,698
Expenditures:										
Direct Expenditures:										
Program Coordinator Wages	38,476	-	825	1,302	-	-	-	-	-	40,603
Fuel Specialist Wages-Full Time	104,894	-	4,902	4,565	497	-	618	-	575	116,051
Fuel Specialist Wages-Casual	-	-	-	-	-	-	-	-	-	-
Overtime	9,116	-	176	-	198	-	-	-	-	9,489
Honoraria Expense	-	-	-	200	-	-	-	-	-	200
Direct Salaries and Wages	152,486	-	5,902	6,067	695	-	618	-	575	166,343
Direct Employee Benefits	44,106	-	1,168	1,261	108	-	85	-	123	46,850
Direct Salaries and Benefits	196,592		7,070	7,328	803		703		697	213,193
Contractor/Consultants	34,886	-	54,824	51,175	8,791	-	461	-	148	150,286
Communication/Cellular	7,974	-	-	-	-	-	-	-	-	7,974
Personal Protective Eqt/Uniforms	951	-	7,012	5,762	-	-	-	-	-	13,724
Public Awareness Education	7,575	-	-	-	-	-	-	-	-	7,575
Supplies & Materials	8,691	-	339	2,414	11	-	356	-	8	11,818
Training & Development	2,558	-	-	-	1,350	-	-	-	-	3,908
Membership and Due	1,468	-	-	-	-	-	-	-	-	1,468
Direct Travel Expenses	28,072	-	9,751	12,186	1,340	15	-	-	1,777	53,142
Direct Vehicle Expenses	58,480	-	2,365	1,672	369	-	-	-	-	62,887
Total Direct	347,248		81,361	80,537	12,664	15	1,520		2,631	525,975
Indirect Expenditures:										
Operations Manager	77,619	-	135	135	-	-	-	-	984	78,873
General Administration Wages	44,165	-	7,209	8,517	43	-	-	643	1,089	61,667
Overtime	2,022	-	330	177	-	-	-	-	-	2,529
Indirect Salaries and Wages	123,806	-	7,674	8,829	43	-	-	643	2,074	143,068
Indirect Employee Benefits	37,455	-	1,833	2,095	8	-	-	125	453	41,969
Indirect Salaries and Benefits	161,261		9,507	10,924	51			768	2,526	185,037
Accounting/ Audit Fees	3,570	-	-	-	-	-	-	-	-	3,570
Building Maintenance	4,570	-	-	-	-	-	-	-	-	4,570
Computer Supplies & Maintenance	78	-	-	-	-	-	-	-	-	78
Contractor/Administrative Support	-	-	-	-	-	2,563	-	-	-	2,563
Courier & Postage	897	-	22	22	-	-	-	-	-	941
Insurance	3,570	-	-	-	-	-	-	-	-	3,570
Legal & Professional	-	-	-	-	-	-	-	-	-	-
Office Equipment Maintenance	-	-	-	-	-	-	-	-	-	-
Office/ Misc. Expenses	5,611	-	34	19	-	-	-	-	-	5,664
Printing & Stationary	2,943	-	9	9	-	-	-	-	-	2,960
Purchases-Computers	6,167	-	-	-	-	-	-	-	-	6,167
Rent & Property Taxes	19,027	-	-	-	-	-	-	-	-	19,027
Staff Hiring/Recruitment	103	-	-	-	-	-	-	-	-	103
Telephone/Internet/Cable	7,070	-	-	-	-	-	-	-	-	7,070
Utilities	3,642	-	-	-	-	-	-	-	-	3,642
Vancouver Admin. Charge	57,212	-	9,093	9,098	1,272	-	-	-	-	76,674
Administration (Recoveries)	(11,009)	-	-	-	-	-	-	-	-	(11,009)
Total Indirect	264,713		18,664	20,070	1,323	2,563		768	2,526	310,627
Total Funded Expenditures	611,960		100,025	100,607	13,987	2,577	1,520	768	5,157	836,602
Loss (Gain) on sale of Assets	(1,683)	-	-	-	-	-	-	-	-	(1,683)
Capital Amortization Expense	10,935	1,565	-	-	-	-	-	-	-	12,499
Capitalized Equipment Purchases	(6,167)	-	-	-	-	-	-	-	-	(6,167)
Total Program Expenditures	615,044	1,565	100,025	100,607	13,987	2,577	1,520	768	5,157	841,251
Net Surplus (Deficit)	\$ (0)	\$ -	\$ (25)	\$ (607)	\$ 1,782	\$ 1,677	\$ 546	\$ (768)	\$ (5,157)	\$ (2,553)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
VANCOUVER ADMINISTRATION - Consolidated Statement
FOR THE YEAR ENDED MARCH 31, 2015

Description	Total AANDC Funding	UBCM	Own Source	Totals
		Van Admin	Van Admin	
Revenue:				
AANDC Contribution.....	\$ 269,774	\$ -	\$ -	\$ 269,774
Membership (individuals).....	-	-	1,545	1,545
Interest/ Other Revenue.....	412	-	0	412
Gross Revenues	270,186	-	1,545	271,731
Def. Revenue-Capital - In (Out)	30,476	-	-	30,476
Total Revenues	300,662	-	1,545	302,208
Expenditures:				
Executive Director wages	57,654	12,828	-	70,482
General/Administrative Wages	2,992	2,892	274	6,158
Finance/Accounting Wages	39,164	14,341	-	53,505
Total Salaries and Wages	99,811	30,061	274	130,145
Total Benefits	27,439	10,056	56	37,551
Total Salaries and Benefits	127,249	40,117	330	167,696
Communications/Cellular	1,851	-	-	1,851
Training & Development	1,784	-	89	1,873
Accounting/Audit Fees	3,848	-	-	3,848
Bank Service Charges	1,471	324	228	2,024
Building Maintenance	12,709	852	-	13,561
Computer Supplies & Mainten	4,374	3,648	656	8,678
Contractors/Consultants	59,463	-	1,412	60,875
Courier and Postage	2,182	-	101	2,283
Insurance	10,602	-	-	10,602
Legal & Professional	727	252	-	979
Membership and Dues	553	252	-	805
Office Equipment Lease/ Rental	309	-	-	309
Office Equipment Maintenance	868	-	-	868
Office Expenses	1,358	156	-	1,514
Printing and Stationery	6,426	-	-	6,426
Promotional Expenses	-	-	1,040	1,040
Public Awareness Education	2,934	-	-	2,934
Rent & Property Tax	33,896	3,360	-	37,256
Telephone/Internet/Cable	10,847	2,184	-	13,031
Total Travel Expenses	7,423	600	361	8,384
Utilities (Heat, Light,Power)	7,247	1,128	-	8,375
Vehicles- Gas	133	-	-	133
Administration Charges (Recoveries)	(23,640)	(52,808)	(16,169)	(92,617)
Total Funded Expenditures	274,614	65	(11,951)	262,728
Capital Amortization Expense	36,349	-	-	36,349
Total Program Expenditures	310,963	65	(11,951)	299,077
Net Surplus (Deficit)	\$ (10,301)	\$ (65)	\$ 13,496	\$ 3,131

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 CONSOLIDATED PROGRAM REVENUE AND EXPENDITURE
APRIL 1, 2014 to MARCH 31, 2015

	Board/AGM	Emergency	Fire Services	FNESS Own	National	Forest Fuel	Vancouver	
	Expenses	Programs	Programs	Programs	Satellite	Management	Administration	Total
Revenues:								
AANDC Funding.....	\$ 29,967	\$ -	\$ 662,038	\$ -	\$ -	\$ -	\$ 269,774	\$ 961,779
FN Health/Health Canada.....	-	89,889	-	-	-	-	-	89,889
Canada/Norsat/FNESS Funding (NSI)....	-	-	-	-	23,624	-	-	23,624
Provincial/Federal/Other Agencies.....	-	-	-	-	-	810,278	-	810,278
	29,967	89,889	662,038	-	23,624	810,278	269,774	1,885,570
Interest/Memberships/Other Revenue	-	10,674	45,330	-	20	22,089	1,957	80,070
Donations.....	-	-	1,750	-	-	-	-	1,750
Gross Revenues	29,967	100,563	709,118	-	23,644	832,367	271,731	1,967,390
Deferred Revenue-Capital - In (Out)	-	2,957	(3,926)	-	-	6,331	30,476	35,838
Deferred Revenue-Previous Year End - In	-	-	-	-	-	-	-	-
Deferred Revenue-Current Year End - (Out)	-	-	(11,942)	-	-	-	-	(11,942)
Total Revenues/Contribution	29,967	103,520	693,250	-	23,644	838,698	302,207	1,991,286
Expenditures:								
Direct Salaries and Wages Expenses	6,353	79,579	271,210	-	-	309,411	130,145	796,698
Direct Employee Benefits	1,422	14,184	69,805	-	-	88,819	37,551	211,781
Accounting/Audit	-	-	-	-	8,559	3,570	3,848	15,977
Bank Charges/Fees	-	-	-	-	-	-	2,024	2,024
Building Maintenance	-	-	-	-	-	4,570	13,561	18,131
Communication/Cellular	170	4,104	-	-	-	7,974	1,851	14,099
Contracted/Consultants	4,817	1,183	76,262	-	-	152,849	60,875	295,986
Computer Supplies/Maintenance/Upgrade	-	-	-	-	-	78	8,678	8,756
Courier/Postage	1,137	551	-	-	-	941	2,283	4,912
Education Materials	-	2,374	-	-	-	-	-	2,374
Equipment/Rentals/small tools	-	-	1,313	-	-	-	-	1,313
Honorariums	100	-	-	-	-	-	-	100
Insurance	2,375	249	-	-	-	3,570	10,602	16,796
Legal and Professional	523	-	-	-	-	-	979	1,502
Lost Wages/ Income/Honorariums	659	-	-	-	-	-	-	659
Membership and Dues	-	-	-	-	-	1,468	805	2,273
Office Equipment Lease/Rental	-	-	-	-	-	-	309	309
Office Equipment Maintenance	-	-	-	-	-	-	868	868
Office Expenses	-	-	-	-	-	5,664	1,514	7,178
Other Project/ Program Expenses	-	-	-	223	-	-	-	223
Personal Protective Eq/Uniforms	-	40	-	-	-	13,724	-	13,764
Printing and Stationary	3,068	484	-	-	-	2,960	6,426	12,938
Project Management	-	-	-	-	15,085	-	-	15,085
Promotional/Goodwill	-	-	-	1,218	-	-	1,040	2,258
Public Awareness	-	4,326	-	-	-	7,575	2,934	14,835
Reimbursement to Bands	-	-	287	-	-	-	-	287
Rent and Property Taxes	-	-	-	-	-	19,027	37,256	56,283
Staff Hiring/Recruitment	-	-	-	-	-	103	-	103
Supplies and Materials	2	1,468	67,322	-	-	11,818	-	80,610
Telephone/Internet/Cable	-	66	-	-	-	7,070	13,031	20,167
Training and Development	-	98	-	-	-	3,908	1,873	5,879
Travel Expenses	18,392	18,945	95,318	-	-	53,142	8,384	194,181
Utilities	-	-	-	-	-	3,642	8,375	12,017
Vehicle Expenses	-	-	37,090	-	-	62,887	133	100,110
Purchases- Capital Assets	-	-	7,882	-	-	-	-	7,882
Purchases- Computers	-	-	-	-	-	6,167	-	6,167
Vehicle Cost Allocation	-	13,405	-	-	-	-	-	13,405
Overhead Allocation	-	-	51,623	-	-	-	-	51,623
Administration Charges	-	11,790	-	-	-	76,674	(92,617)	(4,153)
Administration (Recoveries)	(4,404)	(610)	8,993	-	-	(11,009)	-	(7,030)
Total Funded Expenditures	34,614	152,236	687,105	1,441	23,644	836,602	262,728	1,998,370
Capitalized Equipment Purchased	-	-	(7,882)	-	-	(6,167)	-	(14,049)
Capital Amortization Expense	-	3,619	5,942	-	-	12,499	36,349	58,409
Loss (Gain) on sale of Assets	-	(39,627)	-	-	-	(1,683)	-	(41,310)
Total Program Expenditures	34,614	116,228	685,165	1,441	23,644	841,251	299,077	2,001,420
Net Surplus (Deficit)	\$ (4,647)	\$ (12,708)	\$ 8,085	\$ (1,441)	\$ -	\$ (2,553)	\$ 3,130	\$ (10,134)

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

**FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC
STATEMENT OF REVENUES AND EXPENDITURES - AANDC FUNDING SUMMARY
FOR THE YEAR ENDED MARCH 31, 2015**

		Actual	Budget	Actual
	Reference	March 31/15	March 31/15	March 31/14
<u>Revenues/Contributions:</u>				
Fire Services Programs.....	Page 24	\$ 664,990	\$ 662,038	\$ 609,656
Fire Services Management.....	Page 25	-	-	-
Emergency Preparedness and Training.....		-	-	173,300
Governance Funding-Vancouver Administration.....	Page 26	270,186	269,776	276,821
Governance Funding-Board Expenditures.....	Page 27	17,597	17,597	14,114
Governance Funding-Annual General Meeting (AGM).....	Page 28	12,370	12,370	13,725
Gross Revenues Before Deferred Items		965,143	961,781	1,087,616
Deferred Revenue-Capital - In - (Out).....		26,550	-	48,127
Deferred Revenue-Current Year End - (Out).....		(11,942)	-	-
Net Revenues/Contribution		979,751	961,781	1,135,743
<u>Program Expenditures:</u>				
Fire Services Programs.....	Page 24	653,048	662,038	635,611
Fire Services Management.....	Page 25	-	-	-
Emergency Preparedness and Training.....		-	-	176,827
Governance Funding-Vancouver Administration.....	Page 26	274,614	269,776	279,004
Governance Funding-Board Expenditures.....	Page 27	17,110	17,597	24,864
Governance Funding-Annual General Meeting (AGM).....	Page 28	17,503	12,370	8,377
Total Program Expenditures		962,275	961,781	1,124,683
Capital Amortization Expense.....		42,291	-	60,995
Capitalized Equipment Purchased		-	-	(914)
Net Surplus (Deficit) from Operations		\$ (24,815)	\$ -	\$ (49,021)

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
FIRE SERVICES PROGRAMS - AANDC Funded Programs
FOR THE YEAR ENDED MARCH 31, 2015**

Project	Smoke Alarm	Fire Inspect Ed	Fire Smart	Public Ed	SE Poster	School FE	FD Dev Train	F Fighter Tr	Outreach	FP Gov/Adm	Prev Comp	Net Comp	Public Aware	Bench/Outs	FIS Present	GOV Conf	15/16 Planning	Band Mentor	2014 Expo	Totals
2014/15 Budget Figures	20,000	50,600	49,000	48,000	15,000	35,000	50,000	130,000	15,000	31,051	44,000	4,000	17,000	24,000	30,000	71,387	0	10,000	18,000	562,038
AANDC Funding/Contribution.....	\$ 20,000	\$ 50,600	\$ 49,000	\$ 48,000	\$ 15,000	\$ 35,000	\$ 50,000	\$ 130,000	\$ 15,000	\$ 31,051	\$ 44,000	\$ 4,000	\$ 17,000	\$ 24,000	\$ 30,000	\$ 71,387	\$ -	\$ 10,000	\$ 18,000	\$ 662,038
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750	1,750
Interest/Other Revenue.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,202	1,202
Total Revenue	20,000	50,600	49,000	48,000	15,000	35,000	50,000	130,000	15,000	31,051	44,000	4,000	17,000	24,000	30,000	71,387	-	10,000	20,952	664,990
Deferred Revenue- Current Year End	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,942)
Deferred Revenue-Capital - In(Out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,882)
Total Salaries	13,091	27,729	211	25,568	5,373	14,090	8,074	49,480	8,047	15,743	18,776	1,855	8,439	6,592	20,321	8,534	9,773	445	9,728	251,870
Total Benefits	3,745	7,036	60	6,710	1,525	3,599	2,088	12,848	2,341	4,224	4,053	513	2,491	1,896	5,075	2,498	2,567	101	4,620	67,991
Total Salaries and Benefits	16,836	34,766	271	32,278	6,898	17,689	10,163	62,328	10,388	19,967	22,829	2,368	10,930	8,489	25,396	11,033	12,339	546	14,348	319,861
Contracted Services	1,440	-	54,395	293	-	105	-	4,621	1,779	2,430	878	-	3,687	-	-	574	-	-	5,935	76,136
Equipment Rental/Space	-	-	-	-	-	-	-	709	-	-	104	-	-	-	-	500	-	-	-	1,313
Reimbursements to Bands	-	-	-	-	-	-	-	-	-	-	287	-	-	-	-	-	-	-	-	287
Supplies & Materials	90	2,181	-	1,942	1,779	1,796	1,607	4,281	6	2,213	7,806	-	803	7	92	39,534	-	-	2,297	66,434
Total Travel Expenses	394	8,781	903	5,388	80	3,347	2,176	14,263	3,186	5,975	17,381	1,342	191	384	3,735	3,895	2,939	-	12,015	86,376
Total Vehicle Expenses	-	3,875	-	3,180	486	2,440	1,571	9,076	1,638	2,849	2,349	393	-	1,397	3,520	690	1,887	94	1,316	36,762
Total Overhead Costs	4,431	4,615	-	4,370	845	2,149	1,281	8,343	1,403	3,186	4,610	-	2,024	884	2,928	5,601	1,788	53	2,997	51,507
Purchases-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,882
Administration Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,490
Total Funded Expenditures	23,192	54,219	55,569	47,450	10,088	27,526	16,798	103,620	18,401	36,619	56,245	4,103	17,635	11,161	35,671	68,316	26,836	693	38,908	653,048
Capitalized Equipment Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,882)
Net Surplus (Deficit)	\$ (3,192)	\$ (3,619)	\$ (6,569)	\$ (550)	\$ (4,912)	\$ (7,474)	\$ (33,202)	\$ (26,380)	\$ (3,401)	\$ (5,568)	\$ (12,245)	\$ (103)	\$ (635)	\$ (12,839)	\$ (5,671)	\$ (3,071)	\$ (38,778)	\$ (9,307)	\$ (17,956)	\$ (0)

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.
 UNAUDITED SCHEDULE OF REVENUES AND EXPENSES
 FIRE SERVICES MANAGEMENT - AANDC FUNDED PROGRAM
 APRIL 1, 2014 TO MARCH 31, 2015

Description	March 31/15 Fire Services Management
Revenue:	
Fire Services Management-AANDC	\$ -
Interest- Other Revenue	-
Gross Revenues	<u>-</u>
Def. Revenue-Capital - In (Out)	3,956
Total Revenues	<u><u>3,956</u></u>
Expenditures:	
Total Salaries and Wages	-
Total Employee Benefits	-
Total Salaries and Benefits	<u>-</u>
Commuincation/Cellular	9,899
Contracted Services	8,494
Personal Protective Eqt/Uniforms	2,087
Office Supplies	268
Supplies and Materials	2,337
Training and Development	3,482
Audit Fees	3,000
Courier and Postage	941
Insurance	3,000
Printing and Stationery	2,187
Rent-remote locations	3,850
Travel Meals and Accomodations	1,693
Travel-Mileage	200
Travel-Transportaion	2,104
Vehicle-Gas	10,902
Vehicle-Insurance	4,433
Vehicle-Lease/Rental	16,861
Vehicle-Repairs & Maintenance	4,567
Vehicle Costs Allocation	(36,762)
FS Overhead Allocation	(43,542)
Total Funded Expenditures	<u>(0)</u>
Capital Amortization Expense	5,942
Total Program Expenditures	<u>5,942</u>
Net Surplus (Deficit)	<u><u>\$ (1,986)</u></u>

The accompanying notes and auditor's report are an integral part of these financial statements.25

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE VANCOUVER ADMINISTRATION - AANDC Funded Programs
 FOR THE YEAR ENDED MARCH 31, 2015**

Description	Van Admin Fire Project
Revenue:	
AANDC Contribution.....	\$ 269,774
Interest/ Other Revenue.....	412
Gross Revenues	270,186
Def. Revenue-Capital - In (Out)	30,476
Total Revenues	300,662
Expenditures:	
Total Salaries and Wages	99,811
Total Benefits	27,439
Total Salaries and Benefits	127,249
Communications/Cellular	1,851
Training & Development	1,784
Accounting/Audit Fees	3,848
Bank Service Charges	1,471
Building Maintenance	12,709
Computer Supplies & Mainten	4,374
Contractors/Consultants	59,463
Courier and Postage	2,182
Insurance	10,602
Legal & Professional	727
Membership and Dues	553
Office Equipment Lease/ Rental	309
Office Equipment Maintenance	868
Office Expenses	1,358
Printing and Stationery	6,426
Public Awareness Education	2,934
Rent & Property Tax	33,896
Telephone/Internet/Cable	10,847
Total Travel Expenses	7,423
Utilities (Heat, Light,Power)	7,247
Vehicle-Gas	133
Administration Charges (Recoveries)	(23,640)
Total Funded Expenditures	274,614
Capital Amortization Expense	36,349
Total Program Expenditures	310,963
Net Surplus (Deficit)	\$ (10,301)

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

Description	Governance	Admin	Totals
Revenue:			
AANDC Funding/Contribution.....	\$ 15,022	\$ 2,575	\$ 17,597
Total Revenues	15,022	2,575	17,597
Expenditures:			
Lost Wages/Income	659	-	659
Administration Wages	1,064	2,350	3,414
Benefit Transfers	326	456	781
Contractor/Consultants	794	-	794
Communications/Cellular	123	47	170
Courier and Postage	128	174	302
Travel-Catering	144	150	294
Travel-Meals & Accomodations	6,556	-	6,556
Travel-Mileage	1,205	170	1,375
Travel-Transportation	3,967	-	3,967
Insurance	-	2,375	2,375
Printing & Stationery	-	827	827
Overhead Recovery	(4,404)	-	(4,404)
Total Funded Expenditures	10,562	6,548	17,110
Net Surplus (Deficit)	\$ 4,460	\$ (3,973)	\$ 487

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC
 UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES
 GOVERNANCE - ANNUAL GENERAL MEETING (AGM) - AANDC Funded Program
 FOR THE YEAR ENDED MARCH 31, 2015**

Description	2015
Revenue:	
AANDC Funding/Contribution.....	\$ 12,370
Total Revenues	12,370
Expenditures:	
Honorariums	100
Administration Wages	2,939
Benefit Transfers	641
Contractor/Consultants	4,023
Courier and Postage	835
Travel-Catering	1,310
Travel-Meals & Accomodations	2,795
Travel-Mileage	647
Travel-Transportation	1,448
Legal & Professional	523
Printing & Stationery	2,241
Supplies and Materials	2
Total Funded Expenditures	17,503
Net Surplus (Deficit)	\$ (5,133)