

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

**FINANCIAL STATEMENTS**

**MARCH 31, 2014 AND 2013**

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

**INDEX**

**MARCH 31, 2014 AND 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 statements of financial position as at March 31, 2014 and 2013, and the statement of changes in net assets, statements of operations, and statements of cash flows for the years 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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, 2014 and 2013, and its financial performance and its cash flows for the years 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.

A handwritten signature in black ink that reads "Enns & Company".

Burnaby, B.C. Canada  
June 27, 2014

ENNS & COMPANY  
Certified General Accountants

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
STATEMENTS OF FINANCIAL POSITION  
AS AT MARCH 31, 2014 AND 2013**

	2014	2013
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 93,679	\$ 311,174
Accounts receivable		
- General and other (Note 3)	230,279	419,762
- Infrastructure Canada	129,248	110,630
Due from Government Agencies (Note 4)	16,035	34,633
Prepaid expenses	58,540	71,694
Inventories - Infrastructure Canada (Note 5)	1,280	128,279
Current portion - long term bandwidth fee	-	1,195,596
	<u>529,061</u>	<u>2,271,768</u>
<b>SECURITY DEPOSITS</b>	5,542	-
<b>TANGIBLE CAPITAL ASSETS (Note 6)</b>	281,182	364,077
	<u>\$ 815,785</u>	<u>\$ 2,635,845</u>
Commitments (Note 12)		
Subsequent events (Note 16)		

**APPROVED ON BEHALF OF THE BOARD:**

Edwin C Mountain Director

Jm Coulter Director

The accompanying notes are an integral part of these financial statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
STATEMENTS OF FINANCIAL POSITION  
AS AT MARCH 31, 2014 AND 2013**

	2014	2013
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 286,161	\$ 221,401
Accrued liabilities - Infrastructure Canada	-	709,267
Wages payable	47,257	78,089
Advance - UBCM	52,500	52,500
Deferred contributions - Infrastructure Canada, current portion	-	1,195,596
Deferred revenue - Infrastructure Canada	-	128,279
Deferred revenue - AANDC (Note 7)	-	58,347
Deferred revenue - Other Projects	14,251	-
Deferred revenue - Forest Fuel Management	9,180	243,493
Net recoveries - AANDC	-	128,220
	409,349	2,815,192
<b>LONG TERM</b>		
Accrued liabilities - other (Note 12(b))	87,951	81,454
Deferred revenue - capital amortization (Note 8)	233,768	293,746
	321,719	375,200
	731,068	3,190,392
<b>NET ASSETS</b>		
<b>NET ASSETS INVESTED IN CAPITAL ASSETS</b>	47,415	70,331
<b>RESTRICTED</b>	8,879	11,645
<b>UNRESTRICTED</b>	28,423	(636,523)
	84,717	(554,547)
	\$ 815,785	\$ 2,635,845

The accompanying notes are an integral part of these financial statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**AS AT MARCH 31, 2014**

	Page	Current		Additions to Capital Assets		Capital Disposals		Capital Amortization Expense		Capital Amortization Revenue		Additions to Deferred Cap Amort		Total Surplus (Deficit)		Balance Beginning of Year		Year End Transfers		Balance End of Year	
		Surplus (Deficit)	Transfers In (Out)	Assets	Assets	Disposals	Expense	Revenue	Cap Amort	Surplus (Deficit)	Balance	Transfers In (Out)	Balance	Transfers In (Out)	Balance						
Investment in Capital Assets		-	-	7,040	(5,936)	-	(83,793)	66,813	(7,040)	(22,916)	70,331	-	-	47,415							
Externally Restricted-INAC Capital		-	(2,766)	-	-	-	-	-	-	(2,766)	11,645	-	-	8,879							
Internally Restricted		-	(2,766)	7,040	(5,936)	-	(83,793)	66,813	(7,040)	(25,682)	81,976	-	-	56,294							
<b>UNRESTRICTED</b>																					
Fire Services Programs	19	(31,562)	-	-	2,801	7,594	(3,776)	-	-	(24,943)	10,901	-	-	(14,042)							
Fire Services Management		-	-	-	-	-	-	-	-	-	-	-	-	-							
Emergency Preparedness/Response	20	4,072	-	(914)	3,136	14,181	(9,918)	914	-	11,471	8,253	-	-	19,724							
Capital Fuel Projects		-	2,766	-	-	-	-	-	-	2,766	(5,013)	2,247	-	-							
Vancouver Administration	21	(7,339)	-	-	-	46,814	(39,122)	-	-	353	26,036	(10,900)	5,402	15,489							
Board Expenses/AGM	22	(5,402)	-	-	-	-	-	-	-	(5,402)	-	-	-	-							
FNESS Funded Programs	23	(25,025)	-	-	-	-	-	-	-	(25,025)	28,260	-	-	3,235							
National Satellite Program (NSI)	24	709,267	-	-	-	-	-	-	-	709,267	(709,249)	-	(18)	-							
Forest Fuel Management	25	(4,747)	-	(6,126)	-	15,204	(13,997)	6,126	-	(3,540)	7,558	-	-	4,018							
Environment Services Management		-	-	-	-	-	-	-	-	-	(3,269)	3,269	-	-							
<b>TOTAL UNRESTRICTED</b>		<b>639,264</b>	<b>2,766</b>	<b>(7,040)</b>	<b>5,936</b>	<b>83,793</b>	<b>(66,813)</b>	<b>7,040</b>	<b>664,946</b>	<b>(554,547)</b>	<b>84,717</b>	<b>-</b>	<b>-</b>	<b>28,423</b>							
<b>TOTAL NET ASSETS</b>		<b>639,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>639,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,717</b>							

The accompanying notes are an integral part of these statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
STATEMENTS OF OPERATIONS  
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013**

	2014	Budget 2014	2013
<b>REVENUES</b>			
<b><i>INAC Funding</i></b>			
Annual General Meeting	\$ 13,725	\$ 13,725	\$ 11,800
Board Activities	14,114	14,114	23,520
Emergency Preparedness/ Response	173,300	173,300	317,883
First Nation Health Authority	9,669	-	-
Fire Services	601,651	601,651	431,773
Fire Services Management	-	-	120,000
Vancouver Administration	275,395	275,395	297,923
	1,087,854	1,078,185	1,202,899
<b><i>Other Funding</i></b>			
Health Canada Funding	5,982	-	-
National Satellite Projects (In-kind:2014-\$407,347; 2013- \$412,901)	2,047,494	1,195,832	1,482,556
UBCM/ Minister of Advanced Education/ Other Agencies	670,950	661,500	975,611
Other income	245,223	-	38,446
	2,969,649	1,857,332	2,496,613
Deferred revenue - capital amortization	59,773	-	70,094
Deferred revenue - current year end	(9,180)	-	(427,119)
Deferred revenue - previous year end	371,478	243,198	188,266
	422,071	243,198	(168,759)
	\$ 4,479,574	\$ 3,178,715	\$ 3,530,753

continued ...

The accompanying notes are an integral part of these financial statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
STATEMENTS OF OPERATIONS  
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013**

	2014	Budget 2014	2013
<b>PROGRAMS EXPENDITURES</b>			
Annual General Meeting	\$ 8,377	\$ 13,725	\$ 11,800
Board Activities	24,864	14,114	23,520
Emergency Preparedness/ Response	364,167	173,300	319,791
Fire Services	651,411	601,651	391,464
Fire Services Management	-	-	134,349
Vancouver Administration	280,964	275,395	300,400
	<u>1,329,783</u>	<u>1,078,185</u>	<u>1,181,324</u>
<b>OTHER PROGRAMS EXPENDITURES</b>			
National Satellite Projects	1,494,455	1,195,832	1,540,758
UBCM/ Minister of Advanced Education/ Other Agencies	914,808	904,698	736,878
Other income	25,075	-	2,876
	<u>2,434,338</u>	<u>2,100,530</u>	<u>2,280,512</u>
<b>OTHER EXPENDITURES</b>			
Capital Amortization Expenses	83,793	-	110,740
Loss (gain) on Sale of Assets	(564)	-	(35,111)
Capitalized Equipment purchased	(7,040)	-	(14,107)
	<u>76,189</u>	<u>-</u>	<u>61,522</u>
	<u>3,840,310</u>	<u>3,178,715</u>	<u>3,523,358</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 639,264</b>	<b>\$ -</b>	<b>\$ 7,395</b>

The accompanying notes are an integral part of these financial statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
STATEMENTS OF CASH FLOWS  
MARCH 31, 2014 AND 2013**

	2014	2013
<b>OPERATING ACTIVITIES</b>		
Working capital from operations		
Excess of revenue over expenditures	\$ 639,264	\$ 7,395
Add: non working capital charges		
Amortization	83,793	110,740
Gain on sale of tangible capital assets	(564)	(35,111)
Write-down of inventories (Note 5)	121,218	-
	843,711	83,024
Net change in non-cash working capital balances from operations		
Change in accounts payable (Note 14)	(675,134)	(703,273)
Change in accounts receivable and due from government agencies	189,464	336,228
Change in inventory	5,781	58,055
Change in current portion of long term bandwidth fee	-	2,374,364
Change in prepaid (Note 14)	13,154	(16,276)
Change in security deposits	(5,542)	-
Change in deferred revenue	(420,880)	125,617
Change in deferred revenue - other	14,251	(1,933)
Change in deferred contributions - Infrastructure Canada	(128,279)	(58,055)
	(163,474)	2,197,751
<b>FINANCING ACTIVITIES</b>		
External restricted capital	-	8,490
Increase (decrease) in long term liabilities	(53,481)	(2,346,970)
	(53,481)	(2,338,480)
<b>INVESTING ACTIVITIES</b>		
Additions to capital assets	(7,040)	(14,107)
Proceeds from disposal of capital assets	6,500	65,892
	(540)	51,785
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(217,495)</b>	<b>(88,944)</b>
<b>NET CASH, BEGINNING OF YEAR</b>	<b>311,174</b>	<b>400,118</b>
<b>NET CASH, END OF YEAR</b>	<b>\$ 93,679</b>	<b>\$ 311,174</b>

The accompanying notes are an integral part of these financial statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**1. PURPOSE OF THE ORGANIZATION**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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(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 (CPA) Handbook and include the following significant accounting policies:

(b) Inventory

Inventory was mainly including the replacement parts and supplies and is recorded at the lower of cost and net realizable value using specific costing.

(c) Tangible capital assets

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

Automotive equipment	- 30% declining balance basis
Computer hardware and software	- 30% declining balance basis
Office furniture and equipment	- 20% declining balance basis
Leasehold improvements	- 5 years straight-line method

(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.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

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(e) Use of estimates

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

(f) 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.

(g) Allocation of expenses

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

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

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(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 its financial assets and financial liabilities at cost or 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 include cash and accounts receivable. Financial liabilities measured at amortized cost on a straight-line basis include the accounts payable.

*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 FINANCIAL STATEMENTS  
MARCH 31, 2014**

**3. ACCOUNTS RECEIVABLE**

	2014	2013
Aboriginal Affairs and Northern Development - BC Region	-	7,403
BC Fire Training Office	-	1,295
BC Park	-	81
David Dales	-	231
Daylu Dena Council	-	8,470
First Nations Health Authority	3,041	-
First Nations Technology Council	191	-
Gitanmaax Band	3,000	-
Lillooet Tribal Council	-	559
Little Shuswap Indian Band	3,012	-
Minister of Advanced Education	-	180,000
Nazko First Nation	9,400	-
Other receivable	(1,240)	2,576
Paul Windsor	-	40
Southern Interior Beetle Action	-	10,826
Surrey Search & Rescue	3,000	-
Tsay Keh Dene Band	-	192
Union of B.C. Municipalities	209,875	208,089
	<u>230,279</u>	<u>419,762</u>

**4. DUE FROM GOVERNMENT AGENCIES**

At March 31, 2014, the GST/HST rebate receivable was \$18,239 (2013- \$35,456), and the GST payable was \$2,204 (2013- \$823).

**5. INVENTORIES**

The inventories of replacement parts and supplies were written-down to \$1 at March 31, 2014 (2013 - \$128,279) due to replacement value and obsolescence. These items may be transferred to a third party service provider for providing maintenance services to participating communities in the National Satellite Initiative (Note 9).

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2014**

**6. 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. The leased property is sub-leased to a third party on month-to-month basis. There were no impaired lease receivables and no related allowance for impairment at March 31, 2014 and 2013.

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2014</b>	<b>Net 2013</b>
Computer Software	\$ 269,694	\$ 235,944	\$ 33,750	\$ 39,666
Office Furniture	164,573	120,976	43,597	54,497
Leasehold Improvements	349,055	210,814	138,241	172,801
Field Equipment	58,126	42,021	16,105	18,739
Telephone	39,023	31,059	7,964	11,377
Vehicles	222,531	181,253	41,278	66,688
Shop Equipment	670	423	247	309
	<b>\$ 1,103,672</b>	<b>\$ 822,490</b>	<b>\$ 281,182</b>	<b>\$ 364,077</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2014**

**7. DEFERRED REVENUE - AANDC**

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

	Deferred Revenue 2013	Current Year Funding	Current Year Revenue	Deferred Revenue 2014
Contribution funding				
Fire Services				
SC4691	\$ 44,208	-	\$ (44,208)	-
Emergency Preparedness				
SC3692	3,691	-	(3,691)	-
SC4691	7,448	-	(7,448)	-
Emergency - Yukon	3,000	-	(3,000)	-
	<b>\$ 58,347</b>	<b>-</b>	<b>\$ (58,347)</b>	<b>-</b>

**8. 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.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**9. NATIONAL SATELLITE INITIATIVE**

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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 was a holdback of 10% (\$785,813) of the contribution received from the CSIF which was payable to the Society once the project was completed and certain reporting conditions were met.

As of March 31, 2014 upon completion of the project and at the end of effective term of the agreement with Norsat International Inc., the bandwidth fees provision and commitments were settled and offset against each other. At March 31, 2014, there is a holdback of \$41,175 from the CSIF which is payable to the Society once certain reporting conditions have been met.

**10. ACCOUNTS RECEIVABLE / PAYABLE - INFRASTRUCTURE CANADA**

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Under the National Satellite Initiative (Note 9), 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, 2014, the balance of interest earned is \$nil (2013- \$27,817).



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**11. FINANCIAL INSTRUMENTS**

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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 or 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 risk 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 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 whose fair value approximates their carrying values.

The fair value of long-term receivable and payable 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 instruments at March 31, 2014.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2014**

**12.COMMITMENTS**

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(a) Operating leases

The Association has commitments in respect of operating leases for its equipment and automobile and they are requiring the following minimum payments to the lease expiration dates of February 12, 2017 and June 27, 2018.

Next 5 year minimum payments are:

2015	\$20,426
2016	\$20,426
2017	\$19,075
2018	\$ 4,207
2019	\$ 1,052

(b) Severance benefits

The Society provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment according to current Labour Standards and Code. Benefits will be paid when they come due and the outstanding severance benefit obligation has been presented as a long-term liability as at year-end, estimated according to contractual terms.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2014**

**13. ECONOMIC DEPENDENCE**

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

- Aboriginal Affairs and Northern Development Canada - BC Region
- Union of BC Municipalities

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

**14. SUPPLEMENTAL INFORMATION TO CASH FLOWS**

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As at March 31, 2014, there is an amount in accounts payable of \$19,796 (2013- \$19,068), which represented a prepaid expense for the same amount as at year-end.

As at March 31, 2014, the current portion of the long term bandwidth fee of \$1,195,596 was settled and offset against the current portion of the deferred contributions from Infrastructure Canada of \$ \$1,195,596.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF B.C.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**15.COMPARATIVE FIGURES**

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

**16.SUBSEQUENT EVENTS**

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- (a) The Executive Director of the Society is retired as of June 30, 2014.

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE**  
**FIRE SERVICES PROGRAMS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	Total	AANDC Page 28	FNESS Management	FNESS Own Source	FNESS First Nation	Lower Nicola	Gitksan Government	Ontario Quote	Totals
2013/14 Budget Figures	601,651	-	-	-	-	-	-	-	601,651
<b>Revenue:</b>									
AANDC Funding/Contribution	601,651	-	-	-	-	-	-	-	601,651
Interest/Other Revenue	8,005	-	13,049	706	-	-	-	-	21,760
Total Revenue	609,656	-	13,049	706	-	-	-	-	623,411
Deferred Revenue-Capital - In(Out)	-	3,776	-	-	-	-	-	-	3,776
	609,656	3,776	13,049	706	-	-	-	-	627,187
<b>Direct Expenditures:</b>									
Total Salaries	271,126	-	4,048	36	72	72	592	72	275,946
Total Direct Benefits	66,359	-	1,286	18	20	20	188	34	67,905
<b>Total Salaries and Benefits</b>	<b>337,485</b>	<b>-</b>	<b>5,334</b>	<b>54</b>	<b>92</b>	<b>92</b>	<b>780</b>	<b>106</b>	<b>343,078</b>
Contracted Services	105,123	-	4,300	-	-	-	-	-	109,423
Equipment Rental/Space	-	-	-	-	-	-	-	-	-
Reimbursements to Bands	4,521	-	-	-	-	-	-	-	4,521
Supplies & Materials	55,664	-	464	-	-	-	-	-	56,128
Total Travel Expenses	74,500	-	3,253	661	-	-	179	-	78,593
Total Vehicle Expenses	17,208	-	-	-	-	-	-	-	17,208
<i>Indirect Expenditures:</i>									
FS Overhead Costs	41,110	-	1,349	-	-	-	-	-	42,459
<b>Total Funded Expenditures</b>	<b>635,611</b>	<b>-</b>	<b>14,700</b>	<b>715</b>	<b>92</b>	<b>92</b>	<b>959</b>	<b>106</b>	<b>651,410</b>
Capital Amortization Expense	-	7,594	-	-	-	-	-	-	7,594
Loss (Gain) on sale of assets	-	-	(255)	-	-	-	-	-	(255)
<b>Total Program Expenditures</b>	<b>635,611</b>	<b>7,594</b>	<b>14,445</b>	<b>715</b>	<b>92</b>	<b>92</b>	<b>959</b>	<b>106</b>	<b>658,749</b>
<b>Net Surplus (Deficit)</b>	<b>(25,955)</b>	<b>(3,818)</b>	<b>(1,396)</b>	<b>(9)</b>	<b>(92)</b>	<b>(92)</b>	<b>(959)</b>	<b>(106)</b>	<b>(31,562)</b>

The accompanying notes are an integral part of these statements





**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE**  
**VANCOUVER ADMINISTRATION**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	Total AANDC Funding	Van Admin UBCM	Van Admin Own Source	Totals
<b>Revenue</b>				
AANDC Contribution	275,395	-	-	275,395
Membership (individuals)	500	-	820	1,320
Interest/ Other Revenue	926	-	3,660	4,586
Donations - No Tax Receipts	-	-	15	15
<b>Gross Revenues</b>	<b>276,821</b>	<b>-</b>	<b>4,495</b>	<b>281,317</b>
Def. Revenue-Capital - In (Out)	39,122	-	-	39,122
Def. Revenue-Previous Year End - In	-	-	-	-
Def. Revenue-Current Year End - (Out)	-	-	-	-
<b>Total Revenues</b>	<b>315,943</b>	<b>-</b>	<b>4,495</b>	<b>320,439</b>
<b>Expenditures</b>				
Total Salaries and Wages	139,899	30,060	246	170,205
Total Benefits	37,526	10,068	34	47,628
<b>Total Salaries and Benefits</b>	<b>177,424</b>	<b>40,128</b>	<b>280</b>	<b>217,832</b>
Communications/Cellular	1,275	-	-	1,275
Training & Development	1,467	-	-	1,467
Accounting/Audit Fees	11,376	-	-	11,376
Bank Service Charges	1,375	312	76	1,763
Building Maintenance	11,526	852	-	12,378
Computer Supplies & Maintenance	4,877	3,648	-	8,525
Contractors/Consultants	8,715	-	-	8,715
Courier and Postage	1,530	-	-	1,530
Insurance	9,799	-	-	9,799
Legal & Professional	610	252	-	862
Membership and Dues	1,158	252	-	1,410
Office Equipment Lease/ Rental	953	-	-	953
Office Equipment Maintenance	-	-	-	-
Office Expenses	929	156	1,131	2,216
Printing and Stationery	4,041	-	-	4,041
Promotional Expenses	-	-	3,743	3,743
Public Awareness Education	4,022	-	192	4,214
Rent & Property Tax	42,455	3,360	-	45,815
Staff Hiring Recruiting	11,796	-	-	11,796
Telephone/Internet/Cable	10,324	2,172	-	12,496
Total Travel Expenses	2,645	600	789	4,034
Utilities (Heat, Light, Power)	6,362	1,128	-	7,490
Administration Charges (Recoveries)	(35,655)	(52,868)	(4,244)	(92,767)
Fund Transfers	-	-	-	-
<b>Total Funded Expenditures</b>	<b>279,004</b>	<b>(8)</b>	<b>1,967</b>	<b>280,963</b>
Capital Amortization Expense	46,814	-	-	46,814
<b>Total Program Expenditures</b>	<b>325,818</b>	<b>(8)</b>	<b>1,967</b>	<b>327,777</b>
<b>Net Surplus (Deficit)</b>	<b>(9,875)</b>	<b>8</b>	<b>2,528</b>	<b>(7,339)</b>

The accompanying notes are an integral part of these statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE**  
**BOARD EXPENSES / AGM**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	Governance	Administration	AGM	Totals
<b>Revenue</b>				
AANDC Funding/Contribution	10,604	3,510	13,725	27,839
Def. Revenue-Capital - In (Out)	-	-	-	-
Def. Revenue-Previous Year End - In	-	-	-	-
Def. Revenue-Current Year End - (Out)	-	-	-	-
<b>Total Revenues</b>	<b>10,604</b>	<b>3,510</b>	<b>13,725</b>	<b>27,839</b>
<b>Expenditures</b>				
Honorariums	-	-	100	100
Lost Wages/Income	879	-	-	879
Administration Wages	1,554	-	548	2,102
Benefit Transfers	266	-	123	389
AFFAC Travel Expenses	-	-	-	-
Contractor/Consultants	-	-	-	-
Communications/Cellular	222	-	-	222
Courier and Postage	387	52	1,406	1,844
Personal Protective Eq/Uniforms	-	-	-	-
Staff Hiring- recruitment	-	-	-	-
Training & Development	-	-	-	-
Travel-Catering	-	-	-	-
Travel-Meals & Accommodations	14,639	-	3,527	18,166
Travel-Mileage	3,184	-	-	3,184
Travel-Transportation	5,446	-	-	5,446
Insurance	-	2,200	-	2,200
Legal & Professional	-	-	1,016	1,016
Printing & Stationery	398	41	1,507	1,946
Supplies and Materials	-	-	150	150
Overhead Recovery	(4,404)	-	-	(4,404)
Fund Transfers	-	-	-	-
<b>Total Funded Expenditures</b>	<b>22,571</b>	<b>2,293</b>	<b>8,377</b>	<b>33,241</b>
<b>Net Surplus (Deficit)</b>	<b>(11,967)</b>	<b>1,217</b>	<b>5,348</b>	<b>(5,402)</b>

The accompanying notes are an integral part of these statements



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE  
 FNESS FUNDED PROGRAMS/ MISCELLANEOUS INCOME  
 AS AT MARCH 31, 2014 AND 2013**

	2014	2013
<b>REVENUE</b>		
FNESS Product Sales	50	-
Interest/Other Revenues	-	-
<b>TOTAL REVENUES</b>	<b>50</b>	<b>-</b>
<b>EXPENDITURES</b>		
Administration Wages	2,619	-
Benefit Transfers	492	-
Cost of Goods Sold	18	-
Legal & Professional	3,026	1,491
Other Project/Program Expenses	6	1,196
Promotional/Goodwill	18,914	189
<b>TOTAL EXPENSES</b>	<b>25,075</b>	<b>2,876</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>(25,025)</b>	<b>(2,876)</b>

The accompanying notes are an integral part of these statements

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**SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE  
NATIONAL SATELLITE PROJECT  
FOR THE YEAR ENDED MARCH 31, 2014**

	CSIF 816-NSI	Good Hope 816-A-504	Prophet RV 816-A-544	Halfway RV 816-A-546	Skokholmch 816-A-502	Semiquiam 816-A-567	Babine-Fort 816-A-607	Babine-Tachet 816-A-607	Talis Lake 816-A-608	Tray Key 816-A-609	Kwadike 816-A-610	Theedifwah 816-A-632	Di'neer di'w 816-A-635	Nuchabait 816-A-639	Hesquahit 816-A-661	Dibabait 816-A-662	Uchuckasait 816-A-667	Klucok 816-A-721	Totals
<b>Revenue</b>																			
Canada-Bandwidth (NSI)	608,628	15,620	15,759	50,974	37,237	30,194	32,355	68,267	78,169	118,125	146,924	3,276	11,018	40,863	33,053	120,844	8,647	25,591	1,445,544
Canada-Other Funding (NSI)	194,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194,603
Interest-Other Revenue	27,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,949
Def.Revenue-Cap. Amortization	831,180	15,620	15,759	50,974	37,237	30,194	32,355	68,267	78,169	118,125	146,924	3,276	11,018	40,863	33,053	120,844	8,647	25,591	1,668,096
Def.Revenue-Prev. Year - In	121,219	-	-	1,690	-	-	-	1,493	3,877	-	-	-	-	-	-	-	-	-	128,278
Def.Revenue Current Year - (Out)	952,999	15,620	15,759	52,664	37,237	30,194	32,355	69,760	82,046	118,125	146,924	3,276	11,018	40,863	33,053	120,844	8,647	25,591	1,796,375
Norsat-Bandwidth (NSI)	-	6,694	6,754	21,846	15,959	12,940	13,867	29,258	39,502	50,626	62,969	1,405	4,722	17,513	14,166	51,792	3,706	10,968	358,687
Norsat-Other Funding (NSI)	48,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,660
Total Revenues	1,001,059	22,314	22,513	74,510	53,196	43,134	46,222	99,018	115,548	168,751	209,893	4,681	15,740	58,376	47,219	172,636	12,353	36,559	2,303,722
<b>Expenditures</b>																			
Sat. Broadband-CSIF Portion	-	15,620	15,759	50,974	37,237	30,194	32,355	68,267	78,169	118,125	146,924	3,276	11,018	40,863	33,053	120,844	8,647	25,591	836,916
Sat. Broadband-Norsat Portion	-	6,694	6,754	21,846	15,959	12,940	13,867	29,258	39,502	50,626	62,969	1,405	4,722	17,513	14,166	51,792	3,706	10,968	358,687
T3-Equipment	8,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,640
T3-Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T3-Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T3-Other	150,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,300
LAI-Equipment	112,579	-	-	1,690	-	-	1,493	3,877	-	-	-	-	-	-	-	-	-	-	119,639
LAI-Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAI-Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAI-Materials and Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAI-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Management	11,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,392
Year End Audit Fees	8,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,882
Total Expenses	291,792	22,314	22,513	74,510	53,196	43,134	46,222	99,018	115,548	168,751	209,893	4,681	15,740	58,376	47,219	172,636	12,353	36,559	1,494,455
Capital Amortisation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus (Deficit)	709,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	709,267



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
SCHEDULE OF PROGRAM REVENUE AND EXPENDITURE  
FOREST FUEL MANAGEMENT AND TRAINING  
FOR THE YEAR ENDED MARCH 31, 2014**

	UBCM FFM	ATEP Lillooet	SIBAC	ATEP PG	Fire Smart	Own Source	FNESS Expo	Total
<b>Revenue</b>								
Forest Fuel Management (UBCM)-BC	637,491	-	-	-	-	-	-	637,491
Forest Fuel Management-Other	-	1,959	-	-	31,500	-	-	33,459
Interest/Other Revenue	6,300	-	-	-	-	-	-	6,300
<b>Gross Revenues</b>	<b>643,791</b>	<b>1,959</b>	<b>-</b>	<b>-</b>	<b>31,500</b>	<b>-</b>	<b>-</b>	<b>677,250</b>
Def. Revenue-Capital - In (Out)	12,301	-	(4,431)	-	-	-	-	7,871
Def. Revenue-Previous Year End - In	-	94,357	10,333	138,509	-	-	-	243,198
Def. Revenue-Current Year End - (Out)	-	(9,180)	-	-	-	-	-	(9,180)
<b>Net Revenues</b>	<b>656,092</b>	<b>87,137</b>	<b>5,902</b>	<b>138,509</b>	<b>31,500</b>	<b>-</b>	<b>-</b>	<b>919,139</b>
<b>Expenditures</b>								
Direct Salaries and Wages	193,643	8,413	570	13,570	19,597	-	1,615	237,407
Direct Employee Benefits	67,846	1,732	111	2,513	3,065	-	350	75,616
<b>Direct Salaries and Benefits</b>	<b>261,488</b>	<b>10,145</b>	<b>681</b>	<b>16,083</b>	<b>22,662</b>	<b>-</b>	<b>1,965</b>	<b>313,023</b>
Contractor/Consultants	21,410	35,907	-	49,277	144	-	48	106,786
Communication/Cellular	9,304	-	-	-	-	-	-	9,304
Equipment/ Small Tools (under \$300)	175	2,786	-	-	-	-	-	2,961
Equipment Rental	-	-	-	-	-	-	-	-
Personal Protective Eqt/Uniforms	1,244	76	-	4,672	-	-	-	5,992
Public Awareness Education	4,845	-	-	-	-	-	-	4,845
Supplies & Materials	(55)	491	338	2,501	-	-	-	3,275
Training & Development	2,264	(150)	-	2,498	-	-	-	4,612
Direct Travel Expenses	29,971	7,824	144	12,454	3,337	-	-	53,729
Direct Vehicle Expenses	63,348	228	-	2,924	1,908	-	-	68,408
<b>Net Direct</b>	<b>393,996</b>	<b>57,306</b>	<b>1,163</b>	<b>90,408</b>	<b>28,050</b>	<b>-</b>	<b>2,013</b>	<b>572,935</b>
Direct Salaries and Wages	102,265	11,858	395	28,784	704	-	3,460	147,467
Direct Employee Benefits	35,272	1,716	54	6,364	132	-	560	44,098
<b>Direct Salaries and Benefits</b>	<b>137,537</b>	<b>13,574</b>	<b>449</b>	<b>35,148</b>	<b>836</b>	<b>-</b>	<b>4,020</b>	<b>191,565</b>
Accounting/ Audit Fees	3,570	-	-	-	-	-	-	3,570
Building Maintenance	2,011	-	-	-	-	-	-	2,011
Capital Amortization Expense	-	-	-	-	-	-	-	-
Computer Supplies & Maintenance	2,456	-	2,213	-	-	-	-	4,669
Contractor/Administrative Support	-	3,646	-	-	-	-	-	3,646
Courier & Postage	2,198	-	-	79	34	-	65	2,377
Insurance	3,570	-	-	-	-	-	-	3,570
Legal & Professional	2,318	-	-	-	-	-	-	2,318
Office Equipment Maintenance	594	-	-	-	-	-	-	594
Office/ Misc. Expenses	4,492	111	338	98	-	-	-	5,038
Printing & Stationary	4,021	-	-	280	262	-	-	4,563
Purchases-Computers	914	-	5,212	-	-	-	-	6,126
Rent & Property Taxes	18,799	-	-	-	-	-	-	18,799
Staff Hiring/Recruitment	-	-	-	-	-	-	-	-
Telephone/Internet/Cable	7,631	-	-	-	-	-	-	7,631
Utilities	3,390	-	-	-	-	-	-	3,390
Vancouver Admin. Charge	57,272	12,500	957	13,457	-	-	-	84,187
Administration (Recoveries)	(2,340)	-	-	-	2,340	(2,179)	-	(2,179)
<b>Net Indirect</b>	<b>248,433</b>	<b>29,831</b>	<b>9,170</b>	<b>49,062</b>	<b>3,473</b>	<b>(2,179)</b>	<b>4,086</b>	<b>341,874</b>
<b>Total Funded Expenditures</b>	<b>642,427</b>	<b>87,137</b>	<b>10,333</b>	<b>139,470</b>	<b>31,522</b>	<b>(2,179)</b>	<b>6,099</b>	<b>914,809</b>
Capital Amortization Expense	14,422	-	782	-	-	-	-	15,204
Capitalized Equipment Purchases	(914)	-	(5,212)	-	-	-	-	(6,126)
<b>Total Program Expenditures</b>	<b>655,936</b>	<b>87,137</b>	<b>5,902</b>	<b>139,470</b>	<b>31,522</b>	<b>(2,179)</b>	<b>6,099</b>	<b>923,887</b>
<b>Net Surplus (Deficit)</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>(961)</b>	<b>(22)</b>	<b>2,179</b>	<b>(6,099)</b>	<b>(4,748)</b>

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF CONSOLIDATED PROGRAM REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	Fire Services Programs Page 19	Emergency Programs Page 20	Vancouver Administration Page 21	Board Expenses Page 22	Annual Gen Meeting Page 22	National Satellite Page 24	Forest Fuel Management Page 25	FNESS Own Programs Page 23	Total
<b>Revenues</b>									
AAANDC Funding	601,651	173,300	275,395	14,114	13,725	-	-	-	1,078,185
FN Health/Health Canada	-	15,651	-	-	-	-	-	-	15,651
Canada/Norsat/FNESS Funding (NSI)	-	-	-	-	-	2,047,495	-	-	2,047,495
Provincial/Federal/Other Agencies	-	-	-	-	-	-	637,491	-	637,491
Interest/Memberships/Other Revenue	601,651	188,951	275,395	14,114	13,725	2,047,495	637,491	-	3,778,822
Donations	21,760	183,242	5,906	-	-	27,949	39,759	50	278,666
Gross Revenues	623,411	372,193	281,316	14,114	13,725	2,075,444	677,250	50	4,057,503
Deferred Revenue-Capital - In (Out)	3,776	9,005	39,122	-	-	-	7,871	-	59,774
Deferred Revenue-Previous Year End - In	-	-	-	-	-	128,279	243,198	-	371,477
Deferred Revenue-Current Year End - (Out)	-	-	-	-	-	-	(9,180)	-	(9,180)
<b>Total Revenues/Contribution</b>	<b>627,187</b>	<b>381,198</b>	<b>320,438</b>	<b>14,114</b>	<b>13,725</b>	<b>2,203,723</b>	<b>919,139</b>	<b>50</b>	<b>4,479,574</b>
<b>Expenditures</b>									
Salaries and Benefits-Direct Program	343,078	186,407	-	-	-	-	313,022	-	842,507
Salaries and Benefits (Indirect) Admin	-	-	217,832	1,820	671	-	191,564	3,111	414,998
Accounting/Audit	-	-	11,376	-	-	-	3,570	-	14,946
Bank Charges/Fees	-	-	1,763	-	-	-	-	-	1,763
Building Maintenance	-	-	12,378	-	-	-	2,011	-	14,389
Communication/Cellular	-	6,733	1,275	222	-	-	9,304	-	17,534
Contracted Services-Direct Costs	109,423	5,063	-	-	-	-	106,786	-	221,272
Computer Supplies/Maintenance/Upgrade	-	-	8,525	-	-	-	4,669	-	13,194
Contracted Services-Indirect Costs	-	-	8,715	-	-	-	3,646	-	12,361
Cost of Goods Sold	-	-	-	-	-	-	-	18	18
Courier/Postage	-	1,140	1,530	439	1,406	-	2,377	-	6,892
Education Materials	-	34,065	-	-	-	-	-	-	34,065
Equipment/Rentals/Small Tools	-	965	-	-	-	-	2,961	-	3,926
Insurance	-	500	9,799	2,200	-	-	3,570	-	16,069
Legal and Professional	-	-	862	-	1,016	-	2,318	3,026	7,222
Local Access Infrastructure	-	-	-	-	-	119,639	-	-	119,639
Lost Wages/ Income/Honorariums	-	-	-	879	100	-	-	-	979
Membership and Dues	-	-	1,410	-	-	-	-	-	1,410
Office Equipment Lease/Rental	-	-	953	-	-	-	-	-	953
Office Equipment Maintenance	-	-	-	-	-	-	594	-	594
Office Expenses	-	-	2,216	-	-	-	5,038	-	7,254
Other Project/Program Expenses	-	-	-	-	-	-	-	6	6
Personal Protective Eq/Uniforms	-	3,065	-	-	-	-	5,992	-	9,057
Printing and Stationary	-	2,841	4,041	439	1,507	-	4,563	-	13,391
Project Management	-	-	-	-	-	20,274	-	-	20,274
Promotional/Goodwill	-	-	3,743	-	-	-	-	18,914	22,657
Public Awareness	-	4,886	4,214	-	-	-	4,845	-	13,945
Purchases Equipment	-	980	-	-	-	-	6,126	-	7,106
Reimbursement to Bands	4,521	-	-	-	-	-	-	-	4,521
Rent and Property Taxes	-	-	45,815	-	-	-	18,799	-	64,614
Satellite Capacity /Broadband	-	-	-	-	-	1,195,603	-	-	1,195,603
Staff Hiring/Recruitment	-	-	11,796	-	-	-	-	-	11,796
Supplies and Materials	56,128	6,830	-	-	150	-	3,275	-	66,383
Terrestrial Satellite Infrastructure	-	-	-	-	-	158,940	-	-	158,940
Telephone/Internet/Cable	-	72	12,496	-	-	-	7,631	-	20,199
Training and Development	-	1,169	1,467	-	-	-	4,612	-	7,248
Travel Expenses	78,593	72,636	4,034	23,269	3,527	-	53,729	-	235,788
Utilities	-	-	7,490	-	-	-	3,390	-	10,880
Vehicle Expenses	17,208	25,721	-	-	-	-	68,408	-	111,337
Overhead Allocation	42,459	-	-	-	-	-	-	-	42,459
Administration Charges	-	35,151	-	-	-	-	84,187	-	119,338
Administration (Recoveries)	-	(24,057)	(92,767)	(4,404)	-	-	(2,179)	-	(123,407)
<b>Total Funded Expenditures</b>	<b>651,410</b>	<b>364,167</b>	<b>280,963</b>	<b>24,864</b>	<b>8,377</b>	<b>1,494,456</b>	<b>914,808</b>	<b>25,075</b>	<b>3,764,120</b>
Capital Amortization Expense	7,594	14,181	46,814	-	-	-	15,204	-	83,793
Loss (Gain) on sale of Assets	(255)	(308)	-	-	-	-	-	-	(563)
Capitalized Equipment Purchased	-	(914)	-	-	-	-	(6,126)	-	(7,040)
<b>Total Program Expenditures</b>	<b>658,749</b>	<b>377,126</b>	<b>327,777</b>	<b>24,864</b>	<b>8,377</b>	<b>1,494,456</b>	<b>923,886</b>	<b>25,075</b>	<b>3,840,310</b>
<b>Net Surplus (Deficit)</b>	<b>(31,562)</b>	<b>4,072</b>	<b>(7,339)</b>	<b>(10,750)</b>	<b>5,348</b>	<b>709,267</b>	<b>(4,747)</b>	<b>(25,025)</b>	<b>639,264</b>

The accompanying notes are an integral part of these statements

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**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
STATEMENT OF OPERATIONS - AANDC FUNDED PROGRAMS  
YEARS ENDED MARCH 31, 2014 AND 2013**

	Reference	Actual March 31/14	Budget March 31/14	Actual March 31/13
<b>Revenues/Contributions:</b>				
Fire Services Programs	Page 28	609,656	601,651	431,773
Fire Services Management	Page 29	-	-	120,000
Emergency Preparedness and Training	Page 30	173,300	173,300	310,479
Governance Funding-Vancouver Administration	Page 31	276,821	275,395	297,923
Governance Funding-Board Expenditures	Page 32	14,114	14,114	23,520
Governance Funding-Annual General Meeting (AGM)	Page 33	13,725	13,725	11,800
<b>Gross Revenues Before Deferred Items</b>		<b>1,087,616</b>	<b>1,078,185</b>	<b>1,195,495</b>
Deferred Capital Amortization/Purchases - In (Out)		48,127	-	66,509
Deferred Revenue-Previous Year End - In		-	-	-
Deferred Revenue-Current Year End - (Out)		-	-	(55,347)
<b>Net Revenues/Contribution</b>		<b>1,135,743</b>	<b>1,078,185</b>	<b>1,206,657</b>
<b>Program Expenditures:</b>				
Fire Services Programs	Page 28	635,611	601,651	387,565
Fire Services Management	Page 29	-	-	120,000
Emergency Preparedness and Training	Page 30	176,827	173,300	299,341
Governance Funding-Vancouver Administration	Page 31	279,004	275,395	297,923
Governance Funding-Board Expenditures	Page 32	24,864	14,114	23,520
Governance Funding-Annual General Meeting (AGM)	Page 33	8,377	13,725	11,800
<b>Total Program Expenditures</b>		<b>1,124,683</b>	<b>1,078,185</b>	<b>1,140,149</b>
Capital Amortization Expense		60,995	-	91,181
Loss (Gain) on sale of Assets		-	-	-
Capitalized Equipment Purchased		(914)	-	(426)
<b>Net Surplus (Deficit) from Operations</b>		<b>(49,021)</b>	<b>-</b>	<b>(24,247)</b>

The accompanying notes are an integral part of these statements

Page 27.

FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC  
 UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE  
 FIRE SERVICES PROGRAMS  
 FOR THE YEAR ENDED MARCH 31, 2014

Deliveries	7,208	17	10	30	10	20	15	22	3	20	0	1	1	18	20	5	A	
Smoke Alarm	88,125	50,800	31,500	42,000	5,000	40,000	85,500	126,126	15,600	20,000	Outreach	Gov/Adm	Prov Comp	Nat Comp	Public Aware	Bench/ID	FLS Prevent	2013 Expo
2013/14 Budget Figures	88,125	50,800	31,500	42,000	5,000	40,000	85,500	126,126	15,600	20,000	20,000	55,000	4,000	15,000	24,000	19,200	801,651	
<b>Revenue:</b>																		
AANDC Funding/Contribution	88,125	50,800	31,500	42,000	5,000	40,000	85,500	126,126	15,600	20,000	-	55,000	4,000	15,000	24,000	19,200	601,651	
Interest/Other Revenue	-	-	-	-	-	-	-	-	-	-	-	750	-	60	-	-	8,005	
Total Revenue	88,125	50,800	31,500	42,000	5,000	40,000	85,500	126,126	15,600	20,000	-	55,750	4,000	15,060	24,000	19,200	609,656	
Deferred Revenue-Capital - In(Out)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,125	50,800	31,500	42,000	5,000	40,000	85,500	126,126	15,600	20,000	20,000	-	55,750	4,000	15,060	24,000	19,200	608,656	
<b>Direct Expenditures:</b>																		
Total Salaries	23,629	29,282	849	30,200	7,781	25,879	22,764	55,433	94	9,733	187	13,508	932	4,175	18,879	16,166	271,126	
Total Benefits	6,390	7,068	187	7,365	1,982	6,417	5,736	13,345	20	2,422	50	3,384	197	1,117	4,738	3,931	1,999	
Total Salaries and Benefits	30,019	36,351	1,036	37,565	9,773	32,396	28,500	68,778	113	12,155	237	16,902	1,130	5,292	23,617	20,097	13,523	
Contracted Services	24,682	-	31,500	-	164	-	5,032	22,968	-	3,076	3,177	3,784	-	3,776	1,000	-	5,975	
Equipment Rental/Space	-	-	-	-	-	-	-	-	-	-	-	4,521	-	-	-	-	-	
Reimbursements to Bands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplies & Materials	13,956	4,701	-	56	3,132	1,401	312	8,380	-	220	14	10,473	-	1,256	36	684	11,043	
Total Travel Expenses	20	12,871	-	9,885	132	4,607	5,751	18,135	-	875	1,914	11,305	2,588	266	1,006	3,700	74,500	
Total Vehicle Expenses	-	1,787	-	1,947	192	1,619	2,217	4,388	-	818	-	1,077	84	-	1,814	1,263	17,208	
<b>Indirect Expenditures:</b>																		
FS Overhead Costs	5,806	4,504	-	3,937	198	3,187	3,342	10,001	-	1,405	-	3,959	-	500	2,187	2,050	41,110	
Total Funded Expenditures	74,483	60,014	32,536	53,391	13,531	43,210	45,154	132,639	113	18,548	5,343	52,020	3,800	11,091	29,860	27,794	32,285	
Capital Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,642	(9,414)	(1,036)	(11,391)	(8,531)	(6,513)	(3,210)	(20,348)	(6,513)	15,487	1,452	(5,343)	3,730	200	3,969	(5,660)	(8,584)	(25,060)	
Net Surplus (Deficit)																		

The accompanying notes are an integral part of these statements



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE**  
**FIRE SERVICES MANAGEMENT**  
**YEARS ENDED MARCH 31, 2014 AND 2013**

	2014	2013
<b>Revenue:</b>		
Fire Services Management-AANDC	-	120,000
Interest- Other Revenue	-	-
<b>Gross Revenues</b>	-	120,000
Def. Revenue-Capital - In (Out)	3,776	3,120
Def. Revenue-Previous Year End	-	-
Def. Revenue-Current Year End	-	-
<b>Total Revenues</b>	3,776	123,120
<b>Expenditures:</b>		
Total Salaries and Wages	-	95,181
Total Employee Benefits	-	38,522
<b>Total Salaries and Benefits</b>	-	133,703
Communication/Cellular	9,929	9,783
Contracted Services	522	106
Personal Protective Eqt/Uniforms	5,262	2,513
Office Supplies	1,769	-
Supplies and Materials	471	705
Training and Development	6,238	5,739
Courier and Postage	893	570
Insurance	3,000	2,113
Printing and Stationery	2,395	1,885
Public Awareness	-	1,340
Total Purchase Equipment	-	-
Rent-remote locations	1,813	1,050
Staff Hiring	-	78
Travel Meals and Accommodations	4,269	5,453
Travel-Mileage	554	457
Travel-Transportation	2,419	2,852
Vehicle-Gas	5,350	6,376
Vehicle-Insurance	3,786	3,696
Vehicle-Lease/Rental	2,464	-
Vehicle-Repairs & Maintenance	4,191	7,584
Vehicle Costs Allocation	( 15,790)	( 15,360)
FS Overhead Allocation	( 39,535)	( 29,893)
Fund Transfers	-	( 20,750)
<b>Total Funded Expenditures</b>	-	120,000
Capital Amortization Expense	7,593	9,870
Loss (Gain) on sale of Assets	-	-
Capitalized Equipment Purchased	-	-
<b>Total Program Expenditures</b>	7,593	129,870
<b>Net Surplus (Deficit)</b>	( 3,818)	( 6,751)

The accompanying notes are an integral part of these statements

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FIRST NATIONS EMERGENCY SERVICES SOCIETY OF BC  
**UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE**  
**EMERGENCY PREPAREDNESS AND TRAINING**  
**YEAR ENDED MARCH 31, 2014**

	Yukon Emergency Plans	%	BC EPR Mgmt	BC Williams Lake	BC Hope	BC Van. Island	Total AANDC BC Region	%	Total AANDC Funding	%
<b>Revenue/Funding:</b>										
AANDC Funding/Contribution	73,300	100.0%	100,000	-	-	-	100,000	100.0%	173,300	100.0%
Def. Revenue-Capital - In (Out)	( 777)		9,781	-	-	-	9,781		9,005	
<b>Total Revenues</b>	<b>72,523</b>		<b>109,781</b>				<b>109,781</b>		<b>182,305</b>	
<b>Expenditures:</b>										
Direct Salaries and Wages	30,495		47,056	2,136	1,223	936	51,352		81,847	
Direct Employee Benefits	4,118		18,041	297	266	203	18,807		22,925	
<b>Total Wages and Benefits</b>	<b>34,613</b>		<b>65,097</b>	<b>2,433</b>	<b>1,490</b>	<b>1,139</b>	<b>70,159</b>		<b>104,771</b>	
Contractor/ Consultants	846		-	-	-	-	-		846	
Communications/Cellular	527		4,300	-	-	-	4,300		4,827	
Educational Materials	222		-	-	-	-	-		222	
Equipment/Small Tools	-		45	-	-	-	45		45	
Equipment Rental	-		-	133	-	-	133		133	
Personal Protective Eq/Uniform	-		-	-	-	-	-		-	
Supplies & Materials	1,373		312	-	-	-	312		1,685	
Training & Development	20		-	-	-	-	-		20	
Direct Travel Expenses	18,661		2,939	904	542	546	4,931		23,592	
Direct Vehicle Expenses	3,956		12,828	146	117	-	13,089		17,045	
<b>Total Direct</b>	<b>60,218</b>	<b>82.2%</b>	<b>85,519</b>	<b>3,617</b>	<b>2,148</b>	<b>1,685</b>	<b>92,969</b>	<b>93.0%</b>	<b>153,187</b>	<b>86.4%</b>
<b>Administration &amp; Support:</b>										
Contractor/ Admin Support	-		-	-	-	-	-		-	
Courier & Postage	-		857	-	-	-	857		857	
Educational Materials	3,451		1,500	-	-	-	1,500		4,951	
Insurance	-		500	-	-	-	500		500	
Interest Expense-Cap Lease	-		-	-	-	-	-		-	
Printing & Stationery	515		1,888	-	107	21	2,016		2,531	
Public Awareness / Education	305		3,638	-	-	62	3,699		4,004	
Purchase of Equipment	914		-	-	-	-	-		914	
Staff Hiring/Recruitment	-		-	-	-	-	-		-	
Telephone/Internet/Cable	-		72	-	-	-	72		72	
<b>Total Administration &amp; Support</b>	<b>5,185</b>	<b>7.1%</b>	<b>8,455</b>	<b>-</b>	<b>107</b>	<b>83</b>	<b>8,644</b>	<b>8.6%</b>	<b>13,829</b>	<b>8.0%</b>
Administration Charges	9,810	13.4%	-	-	-	-	-	0.0%	9,810	5.7%
<b>Total Funded Expenditures</b>	<b>75,213</b>		<b>93,974</b>	<b>3,617</b>	<b>2,255</b>	<b>1,768</b>	<b>101,613</b>		<b>176,826</b>	
Capital Amortization Expense	137		14,044	-	-	-	14,044		14,181	
Loss (Gain) on Sale of Assets	-		-	-	-	-	-		-	
Capitalized Equip Purchases	( 914)		-	-	-	-	-		914.00	
<b>Total Program Expenditures</b>	<b>74,436</b>		<b>108,018</b>	<b>3,617</b>	<b>2,255</b>	<b>1,768</b>	<b>115,656</b>		<b>190,093</b>	
<b>Net Surplus (Deficit)</b>	<b>( 1,913)</b>		<b>1,763</b>	<b>( 3,617)</b>	<b>( 2,255)</b>	<b>( 1,768)</b>	<b>( 5,876)</b>		<b>( 7,788)</b>	





**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE**  
**GOVERNANCE VANCOUVER ADMINISTRATION**  
**YEAR ENDED MARCH 31, 2014**

	Van Admin Fire Project	Van Admin EPR Project	Total AANDC Funding
<b>Revenue:</b>			
AANDC Contribution	236,151	39,244	275,395
Membership (individuals)	429	71	500
Interest/ Other Revenue	794	132	926
<b>Gross Revenues</b>	<b>237,374</b>	<b>39,447</b>	<b>276,821</b>
Def. Revenue-Capital - In (Out)	33,547	5,575	39,122
Def. Revenue-Previous Year End - In	-	-	-
Def. Revenue-Current Year End - (Out)	-	-	-
<b>Total Revenues</b>	<b>270,921</b>	<b>45,021</b>	<b>315,943</b>
<b>Expenditures:</b>			
Total Salaries and Wages	119,963	19,936	139,899
Total Benefits	32,178	5,347	37,526
<b>Total Salaries and Benefits</b>	<b>152,141</b>	<b>25,283</b>	<b>177,424</b>
Communications/Cellular	1,093	182	1,275
Training & Development	1,258	209	1,467
Accounting/Audit Fees	9,755	1,621	11,376
Bank Service Charges	1,179	196	1,375
Building Maintenance	9,884	1,642	11,526
Computer Supplies & Maintenance	4,182	695	4,877
Contractors/Consultants	7,473	1,242	8,715
Courier and Postage	1,312	218	1,530
Insurance	8,403	1,396	9,799
Legal & Professional	523	87	610
Membership and Dues	993	165	1,158
Office Equipment Lease/ Rental	817	136	953
Office Expenses	796	132	929
Printing and Stationery	3,465	576	4,041
Public Awareness Education	3,449	573	4,022
Rent & Property Tax	36,405	6,050	42,455
Staff Hiring Recruiting	10,115	1,681	11,796
Telephone/Internet/Cable	8,853	1,471	10,324
Total Travel Expenses	2,268	377	2,645
Utilities (Heat, Light, Power)	5,455	907	6,362
Administration Charges (Recoveries)	( 30,575)	( 5,081)	( 35,655)
<b>Total Funded Expenditures</b>	<b>239,245</b>	<b>39,758</b>	<b>279,003</b>
Capital Amortization Expense	40,143	6,671	46,814
<b>Total Program Expenditures</b>	<b>279,388</b>	<b>46,429</b>	<b>325,817</b>
<b>Net Surplus (Deficit)</b>	<b>( 8,466)</b>	<b>( 1,407)</b>	<b>( 9,874)</b>

The accompanying notes are an integral part of these statements

**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE**  
**GOVERNANCE - BOARD ACTIVITIES**  
**YEAR ENDED MARCH 31, 2014**

Description	Governance		Administration	Totals	Governance		Totals
	Fire Project	EM Project			Fire Project	EM Project	
<b>Revenue:</b>							
AANDC Funding/Contribution.....	10,604		3,510	14,114	12,103	2,011	14,114
Def. Revenue-Capital - In (Out)	-	-	-	-	-	-	-
Def. Revenue-Previous Year End - In	-	-	-	-	-	-	-
Def. Revenue-Current Year End - (Out)	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,604</b>		<b>3,510</b>	<b>14,114</b>	<b>12,103</b>	<b>2,011</b>	<b>14,114</b>
<b>Expenditures:</b>							
Honorariums	-	-	-	-	-	-	-
Lost Wages/Income	879	-	-	879	754	125	879
Administration Wages	1,554	-	-	1,554	1,333	221	1,554
Benefit Transfers	266	-	-	266	228	38	266
AFFAC Travel Expenses	-	-	-	-	-	-	-
Contractor/Consultants	-	-	-	-	-	-	-
Communications/Cellular	222	-	-	222	190	32	222
Courier and Postage	387	-	52	438	376	62	438
Personal Protective Eq/Uniforms	-	-	-	-	-	-	-
Staff Hiring- recruitment	-	-	-	-	-	-	-
Training & Development	-	-	-	-	-	-	-
Travel-Catering	-	-	-	-	-	-	-
Travel-Meals & Accommodations	14,639	-	-	14,639	12,553	2,086	14,639
Travel-Mileage	3,184	-	-	3,184	2,731	454	3,184
Travel-Transportation	5,446	-	-	5,446	4,670	776	5,446
Insurance	-	-	2,200	2,200	1,887	314	2,200
Legal & Professional	-	-	-	-	-	-	-
Printing & Stationery	398	-	41	439	376	63	439
Overhead Recovery	(4,404)	-	-	(4,404)	(3,776)	(628)	(4,404)
Fund Transfers	-	-	-	-	-	-	-
<b>Total Funded Expenditures</b>	<b>22,571</b>		<b>2,293</b>	<b>24,864</b>	<b>21,321</b>	<b>3,543</b>	<b>24,864</b>
<b>Net Surplus (Deficit)</b>	<b>(11,967)</b>		<b>1,217</b>	<b>(10,750)</b>	<b>(9,218)</b>	<b>(1,532)</b>	<b>(10,750)</b>

The accompanying notes are an integral part of these statements



**FIRST NATIONS' EMERGENCY SERVICES SOCIETY OF BC**  
**UNAUDITED SCHEDULE OF AANDC FUNDED PROGRAM REVENUE AND EXPENDITURE**  
**GOVERNANCE - ANNUAL GENERAL MEETING (AGM)**  
**YEAR ENDED MARCH 31, 2014**

	AGM	AGM Fire Project	AGM EM Project	Totals
<b>Revenue:</b>				
AANDC Funding/Contribution	13,725	11,769	1,956	13,725
Def. Revenue-Capital - In (Out)	-	-	-	-
Def. Revenue-Previous Year End - In	-	-	-	-
Def. Revenue-Current Year End - (Out)	-	-	-	-
<b>Total Revenues</b>	<b>13,725</b>	<b>11,769</b>	<b>1,956</b>	<b>13,725</b>
<b>Expenditures:</b>				
Honorariums	100	86	14	100
Lost Wages/Income	-	-	-	-
Administration Wages	548	470	78	548
Benefit Transfers	123	105	18	123
Contractor/Consultants	-	-	-	-
Communications/Cellular	-	-	-	-
Courier and Postage	1,406	1,205	200	1,406
Training & Development	-	-	-	-
Travel-Catering	-	-	-	-
Travel-Meals & Accomodations	3,527	3,024	503	3,527
Travel-Mileage	-	-	-	-
Travel-Transportation	-	-	-	-
Insurance	-	-	-	-
Legal & Professional	1,016	871	145	1,016
Printing & Stationery	1,507	1,293	215	1,507
Supplies and Materials	150	129	21	150
Overhead Recovery	-	-	-	-
<b>Total Funded Expenditures</b>	<b>8,377</b>	<b>7,183</b>	<b>1,194</b>	<b>8,377</b>
<b>Net Surplus (Deficit)</b>	<b>5,348</b>	<b>4,586</b>	<b>762</b>	<b>5,348</b>