

**WET'SUWET'EN TREATY OFFICE SOCIETY**

**Financial Statements**

**March 31, 2001**

EDMISON MEHR  
CHARTERED ACCOUNTANTS

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Box 969 3820 Alfred Avenue  
Smithers, B.C. V0J 2N0  
Telephone (250)847-4325  
Fax (250)847-3074  
E-mail: edmison@mail.bulkley.net

Partners:  
BRIAN R. EDMISON, B.A., CA  
MICHAEL B. MEHR, B.Comm, CA  
Associate:  
G.B. PHILLIPS, CA

AUDITORS' REPORT

To the Directors  
WET'SUWET'EN TREATY OFFICE SOCIETY  
Moricetown, B.C.

We have audited the statement of financial position of WET'SUWET'EN TREATY OFFICE SOCIETY as at March 31, 2001 and the statements of receipts and expenditures for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2001 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



Edmison Mehr

Smithers, B.C.  
May 29, 2001



WET'SUWET'EN TREATY OFFICE SOCIETY

**Financial Statements**

March 31, 2001

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**AUDITORS' REPORT**

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**STATEMENTS OF RECEIPTS AND EXPENDITURES**

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| Exhibit 'B' - Combined Statement of Receipts and Expenditures            | Exhibit 'P' - Resource Partnership Negotiations<br>- GIS Contracts                                     |
| Exhibit 'C' - B.C. Treaty Commission                                     | Exhibit 'Q' - Capacity Initiative<br>- Lakes Pilot Project   |
| Exhibit 'D' - Building Fund<br>- Special Regional Initiatives            | Exhibit 'R' - Resource Access Negotiations<br>- FRBC Program<br>- Landscape Unit Planning              |
| Exhibit 'E' - Youth Forensics<br>- Reconnections                         | Exhibit 'S' - E - Team<br>- Nadina Project<br>- FRBC Cultural Summary                                  |
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| Exhibit 'J' - Unlocking Aboriginal Justice<br>- Administrative Assistant | Exhibit 'X' - Healthy Babies Healthy Families  |
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NOTES TO FINANCIAL STATEMENTS

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Financial Position**  
**March 31, 2001**

**EXHIBIT 'A'**

	<u>ASSETS</u>	<u>2001</u>	<u>2000</u>
Current			
Cash		\$ 541,316	23,963
Accounts receivable		<u>526,729</u>	<u>171,953</u>
		<u>1,068,045</u>	<u>195,916</u>
Capital assets			
Building and equipment, note 3		1,070,028	931,621
Accumulated amortization		<u>94,129</u>	<u>-</u>
		<u>975,899</u>	<u>931,621</u>
		<u>\$ 2,043,944</u>	<u>1,127,537</u>

**LIABILITIES AND MEMBERS' EQUITY**

Current			
Accounts payable		\$ 61,860	52,727
Long term debt due within one year		<u>55,110</u>	<u>27,650</u>
		<u>116,970</u>	<u>80,377</u>
Long Term Debt			
Mortgage and lease , note 5		234,563	251,784
Loan payable, Department of Indian and Northern Affairs, note 6		<u>5,836,721</u>	<u>4,505,557</u>
		<u>6,071,284</u>	<u>4,757,341</u>
Members Equity			
Equity in Capital Assets		686,226	642,986
Deficit, Exhibit 'B'		<u>(4,830,536)</u>	<u>(4,353,167)</u>
		<u>(4,144,310)</u>	<u>(3,710,181)</u>
Approved on behalf of Wet'suwet'en Treaty Office Society			
_____ Director		<u>\$ 2,043,944</u>	<u>1,127,537</u>
_____ Director			
_____ Director			
_____ Director			
_____ Director			

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'B'**

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
B.C. Treaty Commission	'C'	44,200	1,663,955	1,497,609	210,546
Building Fund	'D'	25,391	57,771	54,791	28,371
Special Regional Initiatives	'D'	-	75,000	338	74,662
Youth Forensics	'E'	-	4,641	4,641	-
Reconnections	'E'	-	41,279	44,045	(2,766)
Accord	'F'	(34,018)	278,150	54,069	190,063
Governance Negotiation - Environmental Assessment	'G'	-	35,000	24,644	10,356
Cultural Camp	'H'	6,267	49,916	56,183	-
Family Violence and Youth Worker	'H'	-	26,654	21,163	5,491
Wet'suwet'en Language Proj.	'I'	12,197	1,697	13,894	-
Sobriety Cultural Camp	'I'	-	25,654	25,600	54
Unlocking Aboriginal Justice	'J'	(58,887)	200,218	150,714	(9,383)
Administrative Assistant	'J'	-	6,491	6,491	-
HRDC	'K'	-	4,509	4,509	-
Tape Transcripts	'K'	-	2,500	1,125	1,375
Wet'suwet'en Fisheries	'L'	-	467,997	467,997	-
Overwintering Study - Fishery	'M'	(11,760)	60,159	24,942	23,457
Coho Tagging Project	'N'	-	65,000	65,000	-
Steelhead Tagging	'N'	-	56,134	56,134	-
Wildlife Study	'O'	-	6,908	4,919	1,989
Fish Sales	'O'	7,448	13,766	10,699	10,515
Resource Partnership Negotiations	'P'	-	100,000	98,309	1,691
GIS Contracts	'P'	<u>1,591</u>	<u>22,969</u>	<u>24,994</u>	<u>(434)</u>
Balance Forward		<u>(7,571)</u>	<u>3,266,368</u>	<u>2,712,810</u>	<u>545,987</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'B' ...con't**

	<u>Exhibit</u>	<u>(Deficit)</u> <u>Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit)</u> <u>Surplus</u>
Balance Forward		(7,571)	3,266,368	2,712,810	545,987
Capacity Initiative	'Q'	100	75,000	75,919	(819)
Lakes Pilot Project	'Q'	3,927	3,608	26,675	(19,140)
Resource Access Negotiations	'R'	100,000	30,000	130,035	(35)
FRBC Program	'R'	-	100,000	104,055	(4,055)
Landscape Unit Planning	'R'	477	55,000	65,496	(10,019)
E-Team	'S'	-	32,436	31,300	1,136
Nadina Project	'S'	-	34,000	41,098	(7,098)
FRBC Cultural Summary	'S'	-	9,000	7,149	1,851
Cultural Heritage Course	'T'	-	3,000	3,000	-
Challenge 2000	'T'	-	13,366	13,366	-
Econ. Dev't - Summer Students	'T'	-	4,210	4,210	-
Health and Welfare - Mental Health	'U'	91	70,231	71,549	(1,227)
Charter of Governance	'V'	-	74,980	74,748	232
Administration	'W'	-	347,479	280,914	66,565
Fund Raising	'W'	54,886	-	-	54,886
Healthy Babies Healthy Families	'X'	(3,833)	112,200	119,947	(11,580)
Forest Technician Training	'Y'	-	4,500	-	4,500
BC Econ. Partnership Initiative	'Y'	-	385,000	-	385,000
PIR	'Z'	-	4,000	4,000	-
Handicrafts	'Z'	-	2,458	2,458	-
Excess of receipts over expenditures		148,077	4,626,836	3,768,729	1,006,184
Less: Loan repayable, Exhibit 'C'		(4,505,556)	(1,331,164)	-	(5,836,720)
Deficit, end of year to Exhibit 'A'		<u>\$ (4,357,479)</u>	<u>3,295,672</u>	<u>3,768,728</u>	<u>(4,830,536)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'C'**

**B.C. TREATY COMMISSION**

	<u>2001</u>	<u>2000</u>
Receipts		
Department of Indian and Northern Affairs - loan	\$ 1,331,164	974,800
British Columbia Treaty Commission- contribution	<u>332,791</u>	<u>243,700</u>
	<u>1,663,955</u>	<u>1,218,500</u>
Expenditures		
Administration	198,657	205,207
Consultants	313,447	185,385
Fee for Service - Chiefs	104,977	87,000
- Side-table Honorarium	9,599	5,892
Legal	112,652	88,443
Public education	4,500	-
Meeting expenses - Community consultation	44,929	37,850
- Annual meeting	208	32,248
- Side-table and chiefs	6,009	-
Interpretative services	1,725	-
Office - rent	45,600	22,300
- supplies	39,265	-
Satellite office	-	44,381
Training/workshops	9,400	13,550
Travel	140,867	188,970
Wages and benefits	<u>465,774</u>	<u>354,170</u>
	<u>1,497,609</u>	<u>1,265,396</u>
Excess of receipts over expenditures, end of year	166,346	(46,896)
Surplus, beginning of year	<u>44,200</u>	<u>91,096</u>
Surplus, end of year, to Exhibit 'B'	210,546	44,200
Loan repayable, note 5	<u>(5,836,720)</u>	<u>(4,505,556)</u>
	<u>\$(5,626,174)</u>	<u>(4,461,356)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'D'**

**BUILDING FUND**

	<u>2001</u>	<u>2000</u>
Receipts		
Rent	\$ 54,000	56,000
GST recovered	-	45,856
Interest	<u>3,771</u>	<u>4,223</u>
	<u>57,771</u>	<u>106,079</u>
Expenditures		
Property taxes	8,569	724
Mortgage payments	46,221	11,553
Purchase - office down payment	<u>-</u>	<u>120,896</u>
	<u>54,791</u>	<u>133,173</u>
Excess of receipts over expenditures	2,980	(27,094)
Surplus, beginning of year	<u>25,391</u>	<u>52,485</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 28,371</u>	<u>25,391</u>

**SPECIAL REGIONAL INITIATIVES**

	<u>2001</u>	<u>2000</u>
Receipts		
INAC - Special Regional Initiation	\$ <u>75,000</u>	<u>-</u>
Expenditures		
Travel	<u>338</u>	<u>-</u>
Excess of receipts over expenditures	74,662	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 74,662</u>	<u>-</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'E'**

**YOUTH FORENSICS**

	<u>2001</u>	<u>2000</u>
Receipts		
Minister of Children and Families	\$ <u>4,641</u>	<u>12,960</u>
Expenditures		
Administration	540	1,296
Office rent	-	500
Office supplies	-	27
Wages and benefits	4,101	10,517
Travel	<u>-</u>	<u>620</u>
	<u>4,641</u>	<u>12,960</u>
Excess of Revenue over Expenditure	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**RECONNECTIONS**

	<u>2001</u>	<u>2000</u>
Receipts		
Province of B.C.	\$ <u>41,279</u>	<u>41,279</u>
Expenditures		
Administration	4,128	3,784
Office	4,200	4,200
Office supplies	1,101	939
Telephone	370	1,200
Travel	1,851	3,405
Wages and benefits	<u>32,395</u>	<u>47,413</u>
	<u>44,045</u>	<u>60,941</u>
Excess of Revenue over Expenditure	(2,766)	(19,662)
Balance, beginning of year	<u>-</u>	<u>19,662</u>
Deficit, end of year, to Exhibit 'B'	\$ <u><u>(2,766)</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'F'**

	<u>ACCORD</u>	
	2001	2000
Receipts		
Aboriginal Affairs	\$ <u>278,150</u>	<u>123,850</u>
Expenditures		
Administration	-	45,000
Accord		
Advisor	-	2,500
Wages and benefits	-	15,000
Travel	-	15,000
Omnibus		
Advisor	-	8,750
Travel	-	5,000
Wages and benefits	-	8,750
Working Group		
Advisor	-	8,750
Travel	-	5,000
Wages and benefits	-	8,750
Lands and Resources		
Professional forester	4,076	25,424
Wages and benefits	-	21,100
Forest resource management	2,987	3,413
Fish and Wildlife Regulation		
Meeting expense	2	5,998
Wages - secretary	-	9,788
Honorariums - Chiefs	8,100	2,700
Publications	-	1,500
Human and Social Services		
Wages - activity co-ordinator	-	26,945
Supplies	24,347	7,000
Camp base sites	-	33,500
Economic Development		
Training for trainers	-	45,000
Skills acquisition	-	23,982
Development Corporation		
Training	-	6,246
Board training	-	3,998
Wages - EDO	(1,567)	50,195
Board honorarium	-	15,137
Business assessment	16,124	-
	<u>54,069</u>	<u>404,426</u>
Excess of receipts over expenditures	224,081	(280,576)
Surplus (deficit), beginning of year	<u>(34,018)</u>	<u>246,558</u>
Surplus (deficit), end of year, to Exhibit 'B'	<u>\$ 190,063</u>	<u>(34,018)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'G'**

**GOVERNANCE NEGOTIATION**  
**ENVIRONMENTAL ASSESSMENT**

	<u>2001</u>	<u>2000</u>
Receipts		
INAC - Governance Negotiation	\$ <u>35,000</u>	<u>-</u>
Expenditures		
Administration	1,500	-
Consultants	4,934	-
Office rent	1,250	-
Equipment and supplies	1,061	-
Travel	3,650	-
Wages	11,892	-
Wage benefits	<u>357</u>	<u>-</u>
	<u>24,644</u>	<u>-</u>
Excess of receipts over expenditure	10,356	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>10,356</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'H'**

**CULTURAL CAMP**

	<u>2001</u>	<u>2000</u>
Receipts		
Ministry Children/Families	\$ 41,204	-
School District #54	1,788	-
Health and Welfare	-	5,000
Other	<u>6,924</u>	<u>27,371</u>
	<u>49,916</u>	<u>32,371</u>
Expenditures		
Administration	1,398	3,999
Consultants	7,176	-
Office supplies, equipment	1,539	1,459
Training	500	3,750
Travel	5,899	5,033
Wages and Benefits	<u>39,671</u>	<u>11,863</u>
	<u>56,183</u>	<u>26,104</u>
Excess of receipts over expenditures	(6,267)	62,67
Surplus, beginning of year	<u>6,267</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>6,267</u></u>

**FAMILY VIOLENCE AND YOUTH WORKER**

	<u>2001</u>	<u>2000</u>
Receipts		
Dze L K'ant Friendship Centre Society	\$ -	20,000
Aboriginal Health Council	<u>26,654</u>	<u>-</u>
	<u>26,654</u>	<u>20,000</u>
Expenditures		
Supplies	552	-
Travel	1,589	83
Wages and benefits	<u>19,022</u>	<u>19,917</u>
	<u>21,163</u>	<u>20,000</u>
Excess of receipts over expenditures	5,491	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ 5,491	-

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'I'**

**WET'SUWET'EN LANGUAGE PROJECT**

	<u>2001</u>	<u>2000</u>
Receipts		
Peoples Cultural Fund	\$ <u>1,697</u>	<u>15,833</u>
Expenditures		
Consultants	8,194	3,504
Supplies	<u>5,700</u>	<u>132</u>
	<u>13,894</u>	<u>3,636</u>
Excess of receipts over expenditures	(12,197)	12,197
Surplus, beginning of year	<u>12,197</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>12,197</u></u>

**SOBRIETY CULTURAL CAMP**

	<u>2001</u>	<u>2000</u>
Receipts		
Aboriginal Health Council	\$ <u>25,654</u>	<u>-</u>
Expenditures		
Consultants	948	-
Travel	1,833	-
Wages	18,077	-
Wage benefits	1,678	-
Supplies and equipment	<u>3,064</u>	<u>-</u>
	<u>25,600</u>	<u>-</u>
Excess of receipts over expenditures	54	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>54</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'J'**

*Look @ existing program*

**UNLOCKING ABORIGINAL JUSTICE**

	<u>2001</u>	<u>2000</u>
Receipts		
Province of B.C.	\$ 68,764	37,039
Federal Government	83,000	83,000
2000 Receivable adjustment	<u>48,454</u>	<u>333</u>
	<u>200,218</u>	<u>120,372</u>
Expenditures		
Administration	13,252	13,323
Consultants	1,700	-
Meeting expense	1,892	3,639
Office rent	4,550	7,200
Office supplies	9,381	5,757
Telephone, fax	1,952	5,334
Travel	11,348	10,742
Wages and benefits	88,222	85,923
Workshops, training	5,006	3,533
UAJ Camp, equipment	4,451	-
Wage benefits	<u>8,960</u>	<u>-</u>
	<u>150,714</u>	<u>135,451</u>
Excess of receipts over expenditure	49,504	(15,079)
Balance (deficit), beginning of year	<u>(58,887)</u>	<u>(43,808)</u>
Balance (deficit), end of year, to Exhibit 'B'	\$ <u><u>(9,383)</u></u>	<u><u>(58,887)</u></u>

**ADMINISTRATIVE ASSISTANT**

	<u>2001</u>	<u>2000</u>
Receipts		
Skeena Native Development Society	\$ <u>6,491</u>	<u>14,352</u>
Expenditures		
Administration	-	4,376
Wages and benefits	<u>6,491</u>	<u>9,976</u>
	<u>-</u>	<u>14,352</u>
Excess of receipts over expenditure	-	-
Balance (deficit), beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'K'**

**HRDC**

	<u>2001</u>	<u>2000</u>
Receipts		
HRDC	\$ <u>4,509</u>	<u>-</u>
Expenditures		
Wages and benefits	<u>4,509</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**TAPE TRANSCRIPTS**

	<u>2001</u>	<u>2000</u>
Receipts		
Ministry of Forests	\$ <u>2,500</u>	<u>-</u>
Expenditures		
Consultants	<u>1,125</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>1,375</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Revenue and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'L'**

**WET'SUWET'EN FISHERIES**

	<u>2001</u>	<u>2000</u>
Receipts		
Department of Fisheries	\$ <u>467,997</u>	<u>488,380</u>
Expenditures		
Administration	22,565	16,561
Food Fishery	1,701	11,900
Equipment	3,101	520
Interest and bank charges	1,374	1,206
Meeting Expense	-	2,361
Office supplies	24,881	17,241
Labourers	27,304	43,293
Telephone, fax	3,896	5,378
Travel	14,688	15,117
Wages and benefits	107,982	118,772
Honorarium	1,600	5,500
Rangers		
Training	-	4,100
Supplies	7,679	364
Travel	5,266	1,741
Vehicle and boats - capital	60,972	12,319
- operating	4,831	13,994
Wages and benefits	74,238	83,271
Monitoring		
Equipment	-	457
Wages and benefits	11,125	15,808
Habitat Assessment		
Wages and benefits	33,974	32,953
Tagging		
Wages and benefits	-	1,238
Fishway Monitoring		
Equipment, supplies	2,482	1,125
Wages and benefits	16,830	7,360
Gear Development		
Gear purchases	23,427	51,221
Consultants		
Consultants	12,292	6,625
Fish ramp project	1,938	1,575
Wages and benefits	<u>3,851</u>	<u>16,380</u>
	<u>467,997</u>	<u>488,380</u>
Excess of receipts over expenditure	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2000**

**EXHIBIT 'M'**

**OVERWINTERING STUDY - FISHERY**

	<u>2000</u>	<u>1999</u>
Receipts		
Grant - Nadina Community Futures	\$ 14,750	11,955
- 2000 Receivable adjustment	<u>45,409</u>	<u>-</u>
	<u>60,159</u>	<u>11,955</u>
Expenditures		
Consultants	-	4,000
Supplies, equipment	12,300	-
Travel	-	7,200
Wages and Benefits	<u>12,642</u>	<u>12,515</u>
	<u>24,942</u>	<u>23,715</u>
Excess of receipts over expenditure	35,217	(11,760)
Surplus (deficit), beginning of year	<u>(11,760)</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	<u>\$ 23,457</u>	<u>(11,760)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'N'**

**COHO TAGGING PROJECT**

	<u>2001</u>	<u>2000</u>
Receipts		
Grant - Department of Fisheries	\$ <u>65,000</u>	<u>44,500</u>
Expenditures	11,672	1,731
Supplies	2,105	3,037
Travel	<u>51,223</u>	<u>39,732</u>
Wages and Benefits		
	<u>65,000</u>	<u>44,500</u>
Excess of receipts over expenditure	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**STEELHEAD TAGGING**

	<u>2001</u>	<u>2000</u>
Receipts		
Department of Fisheries	\$ <u>56,134</u>	<u>41,752</u>
Expenditures		
Consultants	3,756	-
Wages and benefits	42,847	41,752
Office supplies	<u>9,531</u>	<u>-</u>
	<u>56,134</u>	<u>41,752</u>
Excess of receipts over expenditure	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2000**

**EXHIBIT 'O'**

**WILDLIFE STUDY**

	<u>2001</u>	<u>2000</u>
Receipts		
North Coast Research Inc.	\$ <u>6,908</u>	<u>2,551</u>
Expenditures		
Consultants	75	-
Supplies and equipment	1,051	324
Wages and benefits	<u>3,793</u>	<u>2,227</u>
	<u>4,919</u>	<u>2,551</u>
Excess of receipts over expenditure	1,989	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>1,989</u></u>	<u><u>-</u></u>

**FISH SALES**

	<u>2001</u>	<u>2000</u>
Receipts		
Fish sales	\$ <u>13,766</u>	<u>10,328</u>
Expenditures		
Supplies	1,723	160
Wages and Benefits	<u>8,976</u>	<u>2,720</u>
	<u>10,699</u>	<u>2,880</u>
Excess of Receipts over Expenditures, to Exhibit 'B'	3,067	7,448
Surplus, beginning of year	<u>7,448</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>10,515</u></u>	<u><u>7,448</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'P'**

**RESOURCE PARTNERSHIP NEGOTIATIONS**

	<u>2001</u>	<u>2000</u>
Receipts		
INAC - Transfer Exhibit 'R'	\$ <u>100,000</u>	<u>-</u>
Expenditures		
Administration	6,476	-
Consultants	61,929	-
Office rent	2,700	-
Office supplies	4,751	-
Telephone/fax	315	-
Wage - administration support	15,539	-
Travel	<u>6,599</u>	<u>-</u>
	<u>98,309</u>	<u>-</u>
Excess of receipts and expenditures	1,691	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 1,691</u>	<u>-</u>

**GIS CONTRACTS**

	<u>2001</u>	<u>2000</u>
Receipts		
Government of Canada	\$ <u>22,969</u>	<u>13,400</u>
Expenditures		
Administration	1,150	-
Consultant	17,405	1,540
Travel	69	-
Wages and benefits	<u>6,370</u>	<u>10,269</u>
	<u>24,994</u>	<u>11,809</u>
Excess of receipts and expenditures	(2,025)	1,591
Surplus, beginning of year	<u>1,591</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	<u>\$ (434)</u>	<u>1,591</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'Q'**

**CAPACITY INITIATIVE**

	<u>2001</u>	<u>2000</u>
Receipts		
Department of Indian Affairs	\$ <u>75,000</u>	<u>75,100</u>
Expenditures		
Administration	7,500	7,500
Tourism strategy	40,223	20,000
Technical advisors	27,940	28,000
Travel	<u>256</u>	<u>19,500</u>
	<u>75,919</u>	<u>-</u>
Excess of receipts and expenditures	(919)	<u>75,000</u>
Balance, beginning of year	<u>100</u>	<u>100</u>
		<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>(819)</u></u>	<u><u>100</u></u>

**LAKES PILOT PROJECT**

	<u>2001</u>	<u>2000</u>
Receipts		
Province of BC	\$ <u>3,608</u>	<u>15,624</u>
Expenditures		
Meeting expense	26	700
Office supplies	1,022	1,858
Travel	10,066	3,645
Wages & benefits	<u>15,561</u>	<u>9,893</u>
	<u>26,675</u>	<u>16,096</u>
Excess of receipts over expenditures	(23,067)	(472)
Surplus, beginning of year	<u>3,927</u>	<u>4,399</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(19,140)</u></u>	<u><u>3,927</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'R'**

*INAC FUNDS  
AS RELATES TO  
SAND FUNDING*

**RESOURCE ACCESS NEGOTIATIONS**

	<u>2001</u>	<u>2000</u>
Receipts		
Department of Indian Affairs	\$ <u>30,000</u>	<u>155,000</u>
Expenditures		
Consultants	24,876	-
Travel	2,462	-
Wages & benefits	<u>2,697</u>	<u>55,000</u>
	<u>30,035</u>	<u>55,000</u>
Excess of receipts over expenditures	(35)	100,000
Surplus, beginning of year	100,000	-
Transfer to Exhibit 'P'	<u>(100,000)</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(35)</u></u>	<u><u>100,000</u></u>

**FRBC PROGRAM**

	<u>2001</u>	<u>2000</u>
Receipts		
Grant - FRBC	\$ <u>100,000</u>	<u>62,427</u>
Expenditures		
Administration	14,923	4,455
Consultants	55,043	40,087
Travel	7,634	6,307
Wages and benefits	<u>26,455</u>	<u>11,578</u>
	<u>104,055</u>	<u>62,427</u>
Excess of receipts over expenditures	(4,055)	-
Surplus, beginning of year	<u>-</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(4,055)</u></u>	<u><u>-</u></u>

**LANDSCAPE UNIT PLANNING**

	<u>2001</u>	<u>2000</u>
Receipts		
Minister of Forests	\$ <u>55,000</u>	<u>27,333</u>
Expenditures		
Supplies and equipment	7,803	-
Consultants	22,817	11,522
Travel	3,736	135
Wages & benefits	<u>31,140</u>	<u>15,199</u>
	<u>65,496</u>	<u>26,856</u>
Excess of receipts over expenditures	(10,496)	477
Surplus, beginning of year	<u>477</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(10,019)</u></u>	<u><u>477</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'S'**

**E - TEAM**

	<u>2001</u>	<u>2000</u>
Receipts		
Provence of British Columbia	\$ <u>32,436</u>	<u>-</u>
Expenditures		
Office supplies	2,133	-
Travel	1,431	-
Wages & benefits	<u>27,736</u>	<u>-</u>
	<u>31,300</u>	<u>-</u>
Excess of receipts over expenditures	1,136	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>1,136</u></u>	<u><u>-</u></u>

**NADINA PROJECT**

	<u>2001</u>	<u>2000</u>
Receipts		
Grant - FRBC	\$ <u>34,000</u>	<u>-</u>
Expenditures		
Consultants	23,179	-
Supplies	786	-
Wages and benefits	<u>17,133</u>	<u>-</u>
	<u>41,098</u>	<u>-</u>
Excess of receipts over expenditures	(7,098)	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(7,098)</u></u>	<u><u>-</u></u>

**FRBC CULTURAL SUMMARY**

	<u>2001</u>	<u>2000</u>
Receipts		
FRBC	\$ <u>9,000</u>	<u>-</u>
Expenditures		
Travel	2,257	-
Wages & benefits	<u>4,892</u>	<u>-</u>
	<u>7,149</u>	<u>-</u>
Excess of receipts over expenditures	1,851	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>1,851</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'T'**

**CULTURAL HERITAGE COURSE**

	<u>2001</u>	<u>2000</u>
Receipts		
Ministry of Forests	\$ <u>3,000</u>	<u>-</u>
Expenditures		
Consultants	<u>3,000</u>	<u>-</u>
Excess of receipts over expenditures	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**CHALLENGE 2000**

	<u>2001</u>	<u>2000</u>
Receipts		
SAMB	\$ <u>13,366</u>	<u>-</u>
Expenditures		
Wages and benefits	<u>13,366</u>	<u>-</u>
Excess of receipts over expenditures	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**ECONOMIC DEVELOPMENT - SUMMER STUDENTS**

	<u>2001</u>	<u>2000</u>
Receipts		
Government of Canada	\$ <u>4,210</u>	<u>-</u>
Expenditures		
Wages & benefits	<u>4,210</u>	<u>-</u>
Excess of receipts over expenditures	-	-
Balance, end of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2000**

**EXHIBIT 'U'**

**HEALTH AND WELFARE - MENTAL HEALTH**

	<u>2001</u>	<u>2000</u>
Receipts		
Health and Welfare	\$ <u>70,231</u>	<u>85,130</u>
Expenditures		
Administration	7,200	7,200
Consultants	1,057	5,224
Meeting - advertising	370	280
Office rent	4,800	4,800
Office supplies	2,372	4,460
Telephone, fax	803	608
Training	2,152	5,302
Travel	233	93
Wages and benefits	<u>52,562</u>	<u>40,127</u>
	<u>71,549</u>	<u>68,094</u>
Excess of receipts and expenditures	(1,318)	17,036
Surplus (deficit), beginning of year	91	(36,237)
Transfer, administration	<u>-</u>	<u>19,292</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u><u>(1,227)</u></u>	<u><u>91</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'V'**

**CHARTER OF GOVERNANCE**

	<u>2001</u>	<u>2000</u>
Receipts		
INAC	\$ <u>74,980</u>	<u>-</u>
Expenditures		
Administration	7,500	-
Advertising	7,839	-
Consultants	23,410	-
Chiefs fee for service	13,650	-
Meeting expense	11,693	-
Office rent	1,750	-
Travel	1,906	-
Wages and Benefits	<u>7,000</u>	<u>-</u>
	<u>74,748</u>	<u>-</u>
Excess of receipts over expenditures	232	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	<u>\$ <u>232</u></u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'W'**

**ADMINISTRATION**

	<u>2001</u>	<u>2000</u>
Receipts		
Administration recovered	\$ <u>347,479</u>	<u>150,249</u>
Expenditures		
Audit, legal	7,300	3,887
Bank charges	4,152	3,287
Equipment lease	1,455	10,277
Office supplies	195,912	46,598
Telephone, fax	23,436	178,868
Travel	20,861	15,770
Training	1,972	12,781
Wages and benefits	<u>25,826</u>	<u>22,589</u>
	<u>280,914</u>	<u>294,057</u>
Excess of receipts over expenditure	66,565	(143,808)
Balance, beginning of year	<u>-</u>	<u>143,808</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>66,565</u></u>	<u><u>-</u></u>

**FUND-RAISING**

	<u>2001</u>	<u>2000</u>
Receipts		
Fundraising	\$ <u>-</u>	<u>10,000</u>
Expenditures		
Legal	<u>-</u>	<u>-</u>
Excess of receipts over expenditures	-	10,000
Surplus, beginning of year	<u>54,886</u>	<u>44,886</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>54,886</u></u>	<u><u>54,886</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'X'**

**HEALTHY BABIES HEALTHY FAMILIES**

	<u>2001</u>	<u>2000</u>
Receipts		
Province of BC	\$ <u>112,200</u>	<u>112,200</u>
Expenditures		
Administration	11,220	13,464
Meeting expense	1,156	2,452
Office rental	5,400	5,400
Office supplies	10,833	14,831
Mothers supplement	6,231	5,672
Telephone	1,603	1,397
Travel	7,828	8,050
Wages and benefits	75,376	62,825
Workshops training	<u>300</u>	<u>1,942</u>
	<u>119,947</u>	<u>116,033</u>
Excess of receipts over expenditures	(7,747)	(3,833)
Surplus (deficit), beginning of year	<u>(3,833)</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	<u><u>\$ (11,580)</u></u>	<u><u>(3,833)</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'Y'**

**FOREST TECHNICIAN TRAINING**

	<u>2001</u>	<u>2000</u>
Receipts		
First Nation Forestry Program	\$ <u>4,500</u>	<u>-</u>
Expenditures		
Consultants	<u>-</u>	<u>-</u>
Excess of receipts and expenditures	4,500	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>4,500</u></u>	<u><u>-</u></u>

**BRITISH COLUMBIA ECONOMIC PARTNERSHIP INITIATIVE**

	<u>2001</u>	<u>2000</u>
Receipts		
Province of BC	\$ 192,500	-
Government of Canada	<u>192,500</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>385,000</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2001**

**EXHIBIT 'Z'**

**PIR**

	<u>2001</u>	<u>2000</u>
Receipts		
PIR	\$ <u>4,000</u>	<u>-</u>
Expenditures		
Wages and benefits	<u>4,000</u>	<u>-</u>
Excess of receipts over expenditures	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**HANDICRAFTS**

	<u>2001</u>	<u>2000</u>
Receipts		
Sales	\$ <u>2,458</u>	<u>-</u>
Expenditures		
Supplies	433	-
Wages and benefits	<u>2,025</u>	<u>-</u>
	<u>2,458</u>	<u>-</u>
Excess of receipts over expenditures	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2001**

1. Registered Society

The Wet'suwet'en Treaty Office Society was incorporated on December 13, 1994 in the Province of British Columbia, registration number S32914. The Society was incorporated following a agreement signed with the B.C. Treaty Commissions.

2. Significant Accounting Policies

The financial statement Exhibit 'C', account for transactions arising from the First Nation Contribution Agreement of April 1, 2000 and the First Nation Loan Agreement of April 1, 2000 and have been prepared in accordance with fund accounting principles generally accepted for similar non-profit organizations.

Contribution and loan funding amounts are included in receipts. Operating and capital expenditures are included in expenditures, and no depreciation has been claimed.

3. Capital Assets

	<u>2001</u>	<u>2001</u>
Buildings		
Fisheries	\$ 127,000	127,000
Office building, Smithers	<u>483,161</u>	<u>474,747</u>
	<u>610,161</u>	<u>601,747</u>
Vehicles		
Green Chev 4x4 - 2001 (95)	48,493	36,665
White Chev 4x4 - 2000 (95)	43,943	42,295
Green Chev Super cab - 1995	<u>36,665</u>	<u>36,665</u>
	<u>129,101</u>	<u>114,921</u>
Equipment		
Fisheries	182,371	177,796
130 HP Honda - boat motor	11,660	-
Honda ATV	9,800	-
Office equipment	23,843	-
Telephone system	19,200	-
G.I.S. unit program - 00	23,365	-
G.P.S. unit - 98	8,397	8,397
Transcriber - 99	799	799
Fax Machines (2)	1,650	1,650
Laser printer -99	2,899	2,899
Storage cabinets (12) - 98, 00	7,325	7,325
Computer - 97, 98, 00	25,136	25,136
Furniture - 98, 99	6,225	6,225
Presentation equipment - 00	<u>8,096</u>	<u>8,096</u>
	<u>339,180</u>	<u>214,953</u>
	<u>\$ 1,070,028</u>	<u>931,621</u>

#### 4. Statement of Changes in Financial Position

A statement of changes in financial position has not been presented as it would not disclose any additional information.

#### 5. Mortgage and Financing Loan

	<u>2001</u>	<u>2000</u>
Mortgage - Royal Bank of Canada, bearing interest at prime plus 2% (8.5%) with blended monthly payments of \$3,851, secured by property in Smithers.	\$ 242,718	266,280
Financing lease, Telecom Leasing Canada (TLC) Limited, with blended payments of \$346 maturing March 31, 2003.	9,000	13,154
GMAC - Chattel mortgage, bearing interest at 1%, with blended monthly payments of \$1,173, maturing in June 2002, secured by 2000 Chev 4X4	17,602	.
GMAC - Chattel mortgage, bearing interest at 2%, with blended monthly payments of \$848, maturing April 2003, secured by 2001 Chev 4X4	<u>20,353</u>	<u>.</u>
Long term debt, due within one year	289,673 <u>55,110</u>	279,434 <u>27,650</u>
Long term debt, to Exhibit 'A'	\$ <u>234,563</u>	<u>251,784</u>

#### 6. Loan Payable

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totalling \$5,836,721 as at March 31, 2001, (\$4,505,557 as at March 31, 2000), representing advances made by Indian and Northern Affairs Canada for negotiations. Repayment provisions for those loans are outlined in Section 13.0 and 14.0 of the First Nation Negotiation Support Agreement.

#### 7. Comparative Figures

On April 1, 2000 all programs formerly reported under the Office of the Wet'suwet'en Chiefs, are now included. The opening balances of assets, liabilities and equity have all been transferred to these statements.