

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

**Financial Statements**

**March 31, 2002**

EDMISON MEHR  
CHARTERED ACCOUNTANTS

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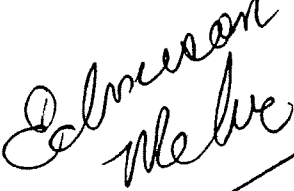
AUDITORS' REPORT

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, 2002 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, 2002 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 24, 2002



# WET'SUWET'EN TREATY OFFICE SOCIETY

## **Financial Statements March 31, 2002**

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**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Financial Position**  
**March 31, 2002**

**EXHIBIT 'A'**

	<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
Current			
Cash		\$ 604,132	541,316
Accounts receivable		<u>766,072</u>	<u>526,729</u>
		<u>1,370,204</u>	<u>1,068,045</u>
Capital assets			
Building and equipment, note 3		1,213,318	1,070,028
Accumulated amortization		<u>211,462</u>	<u>94,129</u>
		<u>1,001,856</u>	<u>975,899</u>
		<u>\$ 2,372,060</u>	<u>2,043,944</u>

**LIABILITIES AND MEMBERS' EQUITY**

Current			
Accounts payable		\$ 35,807	61,860
Long term debt due within one year		<u>53,352</u>	<u>55,110</u>
		<u>89,159</u>	<u>116,970</u>
Long Term Debt			
Mortgage and lease , note 5		177,620	234,563
Loan payable, Department of Indian and Northern Affairs, note 6		<u>7,050,889</u>	<u>5,836,721</u>
		<u>7,228,509</u>	<u>6,071,284</u>
Members Equity			
Equity in Capital Assets		770,884	686,226
Deficit, Exhibit 'B'		<u>(5,716,492)</u>	<u>(4,830,536)</u>
		<u>(4,945,608)</u>	<u>(4,144,310)</u>
Approved on behalf of Wet'suwet'en Treaty Office Society		<u>\$ 2,372,060</u>	<u>2,043,944</u>

Leonard Leroy Director

Dan Mitchell Director

Alfred Joseph Director

[Signature] Director

Lucy Namop Director

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'B'**

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
B.C. Treaty Commission	'C'	210,546	1,517,710	1,449,011	279,245
Building Fund	'D'	28,371	121,817	114,116	36,072
Special Regional Initiatives	'D'	74,662	190,088	-	264,750
Accord	'E'	190,063	-	171,291	18,772
Governance Negotiation Environmental Assessment	'F'	10,356	-	10,356	-
Resource Partnership Negotiations	'G'	1,691	-	1,691	-
Administration	'H'	66,565	143,932	144,973	65,524
Fund Raising	'H'	54,886	4,699	4,893	54,692
Charter of Governance	'I'	232	-	232	-
Reconnections	'J'	(2,766)	44,045	41,279	-
Cultural Camp	'K'	-	7,311	16,137	(8,826)
Community Garden Project	'K'	-	4,994	4,994	-
Family Violence and Youth Worker	'L'	5,491	25,837	31,328	-
Sobriety Cultural Camp	'L'	54	23,674	23,728	-
Unlocking Aboriginal Justice	'M'	(9,383)	147,205	137,822	-
Healthy Babies Healthy Families	'N'	(11,580)	116,791	105,211	-
Health and Welfare Mental Health	'O'	(1,227)	52,539	51,312	-
Aboriginal Urban Child Welfare	'P'	-	5,000	5,000	-
Residential School Healing Camp	'P'	-	159,328	56,749	102,579
Aboriginal Family Support Program	'Q'	-	60,000	60,000	-
Wet'suwet'en Fisheries	'R'	-	505,000	505,000	-
Overwintering Study - Fishery	'S'	23,457	-	-	23,457
Coho Tagging Project	'T'	-	89,402	89,402	-
Balance Forward		<u>641,418</u>	<u>3,219,372</u>	<u>3,024,525</u>	<u>836,265</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Combined Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

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

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
Balance Forward		641,418	3,219,372	3,024,525	836,265
Wildlife Study	'U'	1,989	-	1,989	-
Pink Harvest	'U'	10,515	8,235	14,703	4,047
Steelhead Enumeration Study	'V'	-	56,008	56,008	-
Wildlife Management Plan	'W'	-	75,000	75,000	-
HRDC	'X'	-	1,745	1,745	-
Tape Transcripts	'X'	1,375	-	1,375	-
Capacity Initiative	'Y'	(819)	-	(819)	-
Lakes Pilot Project	'Y'	(19,140)	-	(19,140)	-
Resource Access Negotiations	'Z'	(35)	-	(35)	-
FRBC Program	'Z'	(4,055)	-	(4,055)	-
Landscape Unit Planning	'AA'	(10,019)	-	(10,019)	-
E - Team	'AA'	1,136	-	1,136	-
Nadina Project	'AA'	(7,098)	1,960	(5,138)	-
FRBC Cultural Summary	'BB'	1,851	-	1,851	-
Forest Technician Training	'BB'	4,500	-	4,500	-
Territorial Stewardship Plan	'CC'	-	585,856	585,856	-
Cultural Heritage Resource	'DD'	-	7,000	7,000	-
Valley Landscape Units	'DD'	-	1,000	1,000	-
FRBC - Tenure Choices	'DD'	-	54,416	54,416	-
GIS Contracts	'EE'	(434)	-	434	-
Resource Partnership Program	'FF'	-	216,000	29,306	186,694
BC Econ Partnership Initiative	'GG'	385,000	-	137,629	247,371
FRBC - W.E.L. Strategic Dev't	'HH'	-	25,866	25,866	-
Tourism Opportunity Study	'HH'	-	74,645	53,125	21,520
Eco Cultural Tourism Study	'II'	-	25,000	-	25,000
NW Regional Tourism Study	'II'	-	13,500	-	13,500
Subtotal		1,006,184	4,365,603	4,037,390	1,334,397
Less: Loan repayable, Exhibit 'C'		<u>(5,836,720)</u>	<u>(1,214,169)</u>	<u>-</u>	<u>(7,050,889)</u>
Deficit, end of year to Exhibit 'A'		<u><u>\$(4,830,536)</u></u>	<u><u>(3,151,434)</u></u>	<u><u>4,037,390</u></u>	<u><u>(5,716,492)</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'C'**

**B.C. TREATY COMMISSION**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
<b>Receipts</b>			
Department of Indian and Northern Affairs - loan	\$ 1,214,168	1,214,168	1,331,164
British Columbia Treaty Commission- contribution	<u>303,542</u>	<u>303,542</u>	<u>332,791</u>
	<u>1,517,710</u>	<u>1,517,710</u>	<u>1,663,955</u>
<b>Expenditures</b>			
<b>Negotiation Team</b>			
Chief negotiator	109,643	109,440	105,794
Other negotiator	110,407	113,220	115,283
Wet'suwet'en advisors	186,769	194,372	191,473
Negotiation's travel	97,546	120,000	99,628
Training	7,524	15,000	8,194
Resource materials	1,313	3,000	4,500
<b>Honorarium/Committees</b>			
Honoraria - Elders	3,962	12,000	9,599
- Chiefs	113,710	117,600	104,977
Committee expenses	11,917	12,000	208
Assembly and meeting	36,716	35,000	25,475
Workshops	23,365	30,000	26,668
Committee travel	48,336	50,000	41,237
<b>Research</b>			
Research Coordinator	58,266	58,140	34,110
Researcher	33,816	45,833	23,337
<b>Technical</b>			
GIS operators	34,372	54,000	50,373
Mapping	13,954	13,300	6,969
<b>Consultants/Contracts</b>			
Legal	38,450	82,500	109,588
Mediation	-	49,500	-
Researchers	12,310	33,000	55,265
Consultants	<u>43,743</u>	<u>44,000</u>	<u>44,540</u>
<b>Balance Forward</b>	<u>986,119</u>	<u>1,191,905</u>	<u>1,054,218</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'C' ...con't**

**B.C. TREATY COMMISSION**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
<b>Balance Forward</b>	<u>986,119</u>	<u>1,191,905</u>	<u>1,054,218</u>
<b>Administration</b>			
Treaty Manager	68,000	68,000	58,706
Secretarial	117,700	130,200	131,320
Librarian	-	35,000	3,559
Translators	3,293	18,000	1,725
Communications coordinator	38,644	42,000	16,091
Office rent	48,000	48,000	45,600
Office materials and supplies	41,393	42,000	153,069
Equipment lease	36,573	30,800	12,160
Equipment purchase	11,968	12,000	6,395
Computer purchase	4,500	4,500	9,293
Mapping equipment	6,101	6,500	-
Replacements for 2001	16,650	15,900	-
Computer software	15,160	18,000	5,316
Training	1,542	6,000	6,100
Audit	4,200	4,200	4,200
Utilities	6,868	3,600	-
Maintenance	9,046	10,851	6,859
Postage/telephone	16,772	18,000	-
Photocopying	7,118	12,000	-
Bank charges	4,082	4,200	-
Travel	<u>5,282</u>	<u>6,600</u>	<u>-</u>
	<u>1,449,011</u>	<u>1,728,256</u>	<u>1,497,609</u>
Excess of receipts over expenditures	68,699	(210,546)	166,346
Funds carried forward	<u>210,546</u>	<u>210,546</u>	<u>44,200</u>
Fund balance, end of year, to Exhibit 'B'	279,245	-	210,546
Loan repayable, note 5	<u>(7,050,889)</u>	<u>(7,050,889)</u>	<u>(5,836,720)</u>
	<u>\$(6,771,644)</u>	<u>(7,050,889)</u>	<u>(5,626,174)</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'D'**

	<b><u>BUILDING FUND</u></b>		
	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Rent	\$ 93,223	101,542	54,000
Interest	<u>28,594</u>	<u>2,673</u>	<u>3,771</u>
	<u>121,817</u>	<u>104,215</u>	<u>57,771</u>
Expenditures			
Capital expenditures	7,805	20,337	-
Insurance	4,632	5,770	-
Property taxes	15,667	15,667	8,569
Mortgage payments	46,212	46,212	46,221
Rent - Health Station	5,400	10,200	-
- Multiplex	<u>34,400</u>	<u>34,400</u>	<u>-</u>
	<u>114,116</u>	<u>132,586</u>	<u>54,791</u>
Excess of receipts over expenditures	7,701	(28,271)	2,980
Surplus, beginning of year	<u>28,371</u>	<u>28,371</u>	<u>25,391</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>36,072</u>	<u>-</u>	<u>28,371</u>

**SPECIAL REGIONAL INITIATIVES**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
INAC - Special Regional Initiatives	\$ <u>190,088</u>	<u>-</u>	<u>75,000</u>
Expenditures			
Travel	<u>-</u>	<u>-</u>	<u>338</u>
Excess of receipts over expenditures	190,088	-	74,662
Balance, beginning of year	<u>74,662</u>	<u>74,662</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>264,750</u>	<u>74,662</u>	<u>74,662</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'E'**

	<b><u>ACCORD</u></b>		
	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Aboriginal Affairs	\$ <u>          -</u>	<u>          -</u>	<u>278,150</u>
Expenditures			
Administration	21,293	21,293	-
Rent	2,800	2,800	-
Economic Development			
Travel	500	500	-
Wages and benefits - planning	21,729	40,501	(1,567)
Chiefs' Training			
Honoraria	1,500	1,500	8,100
Travel	9,967	9,967	-
Training/planning	10,000	10,000	16,124
OW Skills Acquisition			
Wages and benefits	19,967	19,967	-
Human and Social Services			
Wages coordinator	26,386	26,386	24,349
Child Family Services Pilot			
Wages and benefits	6,250	6,250	-
Cultural Activity			
Chiefs honoraria	500	500	-
Supplies	14,348	14,348	-
Travel	500	500	-
Wages and benefits - coordinator	23,837	23,837	-
Land and Resources Working Group			
Travel	5,857	5,857	-
Wages and benefits	-	-	7,064
HSS Working Group			
Travel	<u>5,857</u>	<u>5,857</u>	<u>-</u>
	<u>171,291</u>	<u>190,063</u>	<u>54,070</u>
Excess of receipts over expenditures	(171,291)	(190,063)	224,081
Surplus (deficit), beginning of year	<u>190,063</u>	<u>190,063</u>	<u>(34,018)</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>18,772</u></u>	<u><u>-</u></u>	<u><u>190,063</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'F'**

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

	<u>Actual</u> <u>2002</u>	<u>Budget</u> <u>2002</u>	<u>Actual</u> <u>2001</u>
Receipts			
INAC - Governance Negotiation	\$ <u>-</u>	<u>-</u>	<u>35,000</u>
Expenditures			
Administration	-	-	1,500
Legal	4,156	4,156	4,934
Office rent	-	-	1,250
Equipment and supplies	-	-	1,061
Travel	500	500	3,650
Wages	5,000	5,000	11,892
Wage benefits	<u>700</u>	<u>700</u>	<u>357</u>
	<u>10,356</u>	<u>10,356</u>	<u>24,644</u>
Excess of receipts over expenditure	(10,356)	(10,356)	10,356
Balance, beginning of year	<u>10,356</u>	<u>10,356</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>10,356</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'G'**

**RESOURCE PARTNERSHIP NEGOTIATIONS**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
INAC - Transfer Exhibit 'R'	\$ <u>          -</u>	<u>          -</u>	<u>100,000</u>
Expenditures			
Administration	-	-	6,476
Consultants	1,691	1,691	61,929
Office rent	-	-	2,700
Office supplies	-	-	4,751
Telephone/fax	-	-	315
Wage - administration support	-	-	15,539
Travel	<u>          -</u>	<u>          -</u>	<u>6,599</u>
	<u>1,691</u>	<u>1,691</u>	<u>98,309</u>
Excess of receipts and expenditures	(1,691)	(1,691)	1,691
Balance, beginning of year	<u>1,691</u>	<u>1,691</u>	<u>          -</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>          -</u>	<u>          -</u>	<u>1,691</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'H'**

	<b><u>ADMINISTRATION</u></b>		
	Actual 2002	Budget 2002	Actual 2001
Receipts			
Administration recovered	\$ <u>143,932</u>	<u>143,080</u>	<u>347,479</u>
Expenditures			
Advertising	5,684	3,500	-
Audit, Legal	3,100	2,750	7,300
Bank Charges	-	-	4,152
Building Security	1,327	1,500	-
Catering	3,082	5,000	-
Cleaning Supplies	2,358	2,500	-
Contractors	30,700	55,225	-
Donations	7,376	8,000	-
Equipment Lease	14,282	14,004	1,455
Office Supplies	4,279	6,700	195,912
Photocopy, Fax	12,530	18,900	-
Telephone	7,026	6,350	23,436
Training	3,204	5,000	1,972
Travel, accommodation	5,227	5,434	20,861
Utilities	957	3,650	-
Vehicle Insurance	2,254	1,130	-
Vehicle Maintenance	1,723	3,000	-
Wages	31,442	7,414	23,267
Wage- Benefits	<u>8,422</u>	<u>634</u>	<u>2,559</u>
	<u>144,973</u>	<u>150,691</u>	<u>280,914</u>
Excess of receipts over expenditure	(1,041)	(7,611)	66,565
Balance, beginning of year	<u>66,565</u>	<u>66,565</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>65,524</u></u>	<u><u>58,954</u></u>	<u><u>66,565</u></u>

	<b><u>FUND-RAISING</u></b>		
	Actual 2002	Budget 2002	Actual 2001
Receipts			
Fundraising	\$ <u>4,699</u>	<u>-</u>	<u>-</u>
Expenditures			
Fundraising Costs	<u>4,893</u>	<u>-</u>	<u>-</u>
Excess of receipts over expenditures	(194)	-	-
Surplus, beginning of year	<u>54,886</u>	<u>54,886</u>	<u>54,886</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>54,692</u></u>	<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, 2002**

**EXHIBIT 'I'**

**CHARTER OF GOVERNANCE**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
INAC	\$ <u>-</u>	<u>-</u>	<u>74,980</u>
Expenditures			
Administration	-	-	7,500
Advertising	-	-	7,839
Consultants	232	232	23,410
Chiefs fee for service	-	-	13,650
Meeting expense	-	-	11,693
Office rent	-	-	1,750
Travel	-	-	1,906
Wages and Benefits	<u>-</u>	<u>-</u>	<u>7,000</u>
	<u>232</u>	<u>232</u>	<u>74,748</u>
Excess of receipts over expenditures	(232)	(232)	232
Balance, beginning of year	<u>232</u>	<u>232</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>232</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'J'**

**RECONNECTIONS**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Province of B.C.	\$ 41,279	41,279	41,279
Other revenue	<u>2,766</u>	<u>2,766</u>	<u>-</u>
	<u>44,045</u>	<u>44,045</u>	<u>41,279</u>
Expenditures			
Administration	1,380	1,380	4,128
Office rent	4,200	4,200	4,200
Office supplies	533	533	1,101
Telephone	370	379	370
Travel	1,015	1,015	1,851
Wages and benefits	32,395	32,395	32,395
Training	<u>1,386</u>	<u>1,386</u>	<u>-</u>
	<u>41,279</u>	<u>41,279</u>	<u>44,045</u>
Excess of Revenue over Expenditure	2,766	2,766	(2,766)
Balance, beginning of year	<u>(2,766)</u>	<u>(2,766)</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>(2,766)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'K'**

**CULTURAL CAMP**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Ministry Children/Families	\$ -	15,000	41,204
School District #54	5,000	5,000	1,788
Other	<u>2,311</u>	<u>-</u>	<u>6,924</u>
	<u>7,311</u>	<u>20,000</u>	<u>49,916</u>
Expenditures			
Administration	-	-	1,398
Consultants	10,149	-	7,176
Supplies, equipment	2,740	-	1,539
Training	-	-	500
Travel	3,248	-	5,899
Wages and Benefits	<u>-</u>	<u>14,492</u>	<u>39,671</u>
	<u>16,137</u>	<u>5,508</u>	<u>56,183</u>
Excess of receipts over expenditures	(8,826)	5,508	(6,267)
Surplus, beginning of year	<u>-</u>	<u>-</u>	<u>6,267</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>(8,826)</u></u>	<u><u>5,508</u></u>	<u><u>-</u></u>

**COMMUNITY GARDEN PROJECT**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Skeena Native Development	\$ <u>4,994</u>	<u>20,202</u>	<u>-</u>
Expenditures			
Wages	3,465	18,200	-
Benefits	383	2,002	-
Travel	803	-	-
Supplies	91	-	-
Professional Development	<u>252</u>	<u>-</u>	<u>-</u>
	<u>4,994</u>	<u>20,202</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	\$ <u><u>-</u></u>	<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, 2002**

**EXHIBIT 'L'**

**FAMILY VIOLENCE AND YOUTH WORKER**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Dze L K'ant Friendship Centre Society	\$ 25,000	25,000	-
Aboriginal Health Council	6,328	6,320	26,654
Prior Year Clawback	<u>(5,491)</u>	<u>(5,491)</u>	<u>-</u>
Expenditures	<u>25,837</u>	<u>25,837</u>	<u>26,654</u>
Supplies	2,000	2,000	552
Travel	1,750	1,750	1,589
Wages and benefits	23,098	23,098	19,022
Administration	3,100	3,100	-
Supervisor	<u>1,380</u>	<u>1,380</u>	<u>-</u>
	<u>31,328</u>	<u>31,328</u>	<u>21,163</u>
Excess of receipts over expenditures			
Balance, beginning of year	(5,491)	(5,491)	5,491
	<u>5,491</u>	<u>5,491</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'			
	<u>\$ -</u>	<u>-</u>	<u>5,491</u>

**SOBRIETY CULTURAL CAMP**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Dze L K'ant Friendship Centre Society	\$ 23,674	23,674	-
Aboriginal Health Council	<u>-</u>	<u>-</u>	<u>25,654</u>
Expenditures	<u>23,674</u>	<u>23,674</u>	<u>25,654</u>
Administration			
Consultants	2,370	2,370	-
Travel	-	-	948
Wages	2,500	2,500	1,833
Wage benefits	16,224	16,224	18,077
Insurance	2,434	2,434	1,678
	<u>200</u>	<u>200</u>	<u>3,064</u>
	<u>23,728</u>	<u>23,728</u>	<u>25,600</u>
Excess of receipts over expenditures			
Balance, beginning of year	(54)	(54)	54
	<u>54</u>	<u>54</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'			
	<u>\$ -</u>	<u>-</u>	<u>54</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'M'**

**UNLOCKING ABORIGINAL JUSTICE**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Province of B.C. - Attorney General	\$ 47,600	47,600	68,764
Federal Government - Justice Dept	83,000	83,000	83,000
Other	37,393	37,393	48,454
2001 Clawback	<u>(20,788)</u>	<u>(20,788)</u>	<u>-</u>
	<u>147,205</u>	<u>147,205</u>	<u>200,218</u>
Expenditures			
Supervisor Wages	7,240	7,240	-
Administration	12,000	12,000	13,323
Consultants	-	-	1,700
Meeting expense	7,902	7,902	1,892
Office rent	4,800	4,800	4,550
Office supplies	4,800	4,800	9,381
Telephone, fax	2,200	2,200	1,952
Travel	10,000	10,000	11,348
Wages and benefits	74,000	74,000	88,222
Workshops, training	6,000	6,000	5,006
UAJ Camp, equipment	-	-	4,451
Wage benefits	<u>8,880</u>	<u>8,880</u>	<u>8,960</u>
	<u>137,822</u>	<u>137,822</u>	<u>150,714</u>
Excess of receipts over expenditure	9,383	9,383	49,504
Balance (deficit), beginning of year	<u>(9,383)</u>	<u>(9,383)</u>	<u>(58,887)</u>
Balance (deficit), end of year, Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>(9,383)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'N'**

**HEALTHY BABIES HEALTHY FAMILIES**

	Actual <u>2002</u>	Budget <u>2001</u>	Actual <u>2001</u>
Receipts			
Aboriginal Health	\$ 112,200	112,200	112,200
Other	<u>4,591</u>	<u>-</u>	<u>-</u>
	<u>116,791</u>	<u>112,200</u>	<u>112,200</u>
Expenditures			
Program Staff	63,912	68,000	67,906
Benefits	6,903	7,990	7,470
Administration	11,220	11,220	11,220
Transportation	2,673	1,949	7,828
Contractors	585	-	1,156
Office Supplies	7,483	600	10,833
Office Rental	5,400	5,400	5,400
Telephone, Fax	1,684	900	1,603
Mothers' Supplement	5,351	4,560	6,231
Workshop training	<u>-</u>	<u>-</u>	<u>300</u>
	<u>105,211</u>	<u>100,620</u>	<u>119,947</u>
Excess of receipts over expenditures	11,580	11,580	(7,747)
Surplus (deficit), beginning of year	<u>(11,580)</u>	<u>(11,580)</u>	<u>(3,833)</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>-</u>	<u>-</u>	<u>(11,580)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'O'**

**HEALTH AND WELFARE - MENTAL HEALTH**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Health and Welfare	\$ 51,312	70,231	70,231
Other	<u>1,227</u>	<u>-</u>	<u>-</u>
	<u>52,539</u>	<u>70,231</u>	<u>70,231</u>
Expenditures			
Administration	5,267	7,023	7,200
Clinic Supervisor	512	450	1,057
Meeting - advertising	-	-	370
Office rent	3,600	4,800	4,800
Office supplies	583	1,350	2,372
Telephone, fax	712	800	803
Training	1,347	1,500	2,152
Travel	147	500	233
Wages and benefits	<u>39,144</u>	<u>52,581</u>	<u>52,562</u>
	<u>51,312</u>	<u>69,004</u>	<u>71,549</u>
Excess of receipts and expenditures	1,227	1,227	(1,318)
Surplus (deficit), beginning of year	<u>(1,227)</u>	<u>(1,227)</u>	<u>91</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>-</u>	<u>-</u>	<u>(1,227)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'P'**

**ABORIGINAL URBAN CHILD WELFARE**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Ministry of Children and Families	\$ <u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Administration	500	500	-
Office rent	500	500	-
Supplies	500	500	-
Travel	2,500	2,500	-
Consultants	<u>1,000</u>	<u>1,000</u>	<u>-</u>
	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**RESIDENTIAL SCHOOL HEALING CAMP**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Aboriginal Healing Foundation	\$ <u>159,328</u>	<u>159,328</u>	<u>-</u>
Expenditures			
Camp coordinator	-	22,000	-
Camp councilor	-	16,683	-
Camp staff	5,580	25,667	-
Benefits	-	7,078	-
Training, professional development	2,566	4,333	-
Office rent	3,666	3,666	-
Administration	10,067	10,067	-
Supplies, materials	6,512	5,667	-
Elders honoraria	1,231	14,667	-
Transportation costs	24,003	29,333	-
Other costs, food	<u>3,124</u>	<u>20,167</u>	<u>-</u>
	<u>56,749</u>	<u>159,328</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>102,579</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'Q'**

**ABORIGINAL FAMILY SUPPORT PROGRAM**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Ministry of Children and Families	\$ <u>60,000</u>	<u>60,000</u>	<u>-</u>
Expenditures			
Vehicle insurance	35,243	34,000	-
Cabinets	2,395	3,300	-
Kitchen supplies	532	500	-
Furniture	2,464	2,500	-
Sleeping mats	675	1,000	-
Storage units	1,190	1,000	-
Arts and crafts	1,676	1,800	-
Children's tables	966	900	-
Cribs, play pens, highchairs	983	1,000	-
Taxes and resources	2,876	3,000	-
Start-up coordinator	5,550	5,550	-
Administration	<u>5,450</u>	<u>5,450</u>	<u>-</u>
	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Revenue and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'R'**

**WET'SUWET'EN FISHERIES**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Department of Fisheries	\$ <u>505,000</u>	<u>505,000</u>	<u>467,997</u>
Expenditures			
Management			
Coordinator	45,587	48,000	57,075
Bookkeeper	19,500	19,500	18,000
Casual labour	55,816	25,875	61,585
Food Fishermen	4,422	10,800	1,701
Honorarium	9,281	9,100	1,600
Telephone/Fax	4,253	3,600	3,896
Office supplies	16,648	7,000	24,881
Equipment and supplies	15,551	10,000	3,101
Travel	5,741	2,400	14,688
Training	7,728	-	-
Vehicle Expenses	11,749	7,200	-
Benefits	8,062	4,800	-
Administration	-	13,000	22,565
Enforcement			
Rangers wages	74,110	65,498	66,881
Benefits	7,427	6,550	7,357
Vehicle lease	23,410	26,400	60,972
Vehicle operating	17,691	16,800	4,831
Equipment and supplies	13,632	7,000	7,679
Travel	4,829	4,800	5,266
Rent	6,000	6,000	-
Monitoring Program			
Monitors	29,921	26,892	-
Benefits	471	2,689	11,125
Field gear and supplies	177	200	-
Habitat Assessment			
Field Assistant	35,156	22,500	33,974
Biologist	13,631	48,000	-
Benefits	5,020	7,050	-
Equipment and supplies	2,887	5,666	-
Tagging			
Wages tagging and dipnet	5,795	-	-
Equipment, supplies	858	900	-
Fish Wheel Project			
Consultants	2,330	-	16,830
Supplies	427	-	2,482
Gear Development	1,320	33,783	23,427
Selective Fisheries	-	7,997	12,292
Nanika Study	9,268	10,000	1,938
Water Gauge and Fish Ladder	25,980	25,000	-
Beach Seine Nets	5,120	5,000	-
Fisheries boat	15,202	15,000	3,851
	<u>505,000</u>	<u>505,000</u>	<u>467,997</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'S'**

**OVERWINTERING STUDY - FISHERY**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Grant - Nadina Community Futures	\$ -	-	14,750
- 2000 Receivable adjustment	-	-	<u>45,409</u>
	<u>-</u>	<u>-</u>	<u>60,159</u>
Expenditures			
Supplies, equipment	-	-	12,300
Wages and Benefits	-	-	<u>12,642</u>
	<u>-</u>	<u>-</u>	<u>24,942</u>
Excess of receipts over expenditure	-	-	35,217
Surplus (deficit), beginning of year	<u>23,457</u>	<u>23,457</u>	<u>(11,760)</u>
Surplus (deficit), end of year, Exhibit 'B'	\$ <u><u>23,457</u></u>	<u><u>23,457</u></u>	<u><u>23,457</u></u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'T'**

**COHO TAGGING PROJECT**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Grant - Department of Fisheries	\$ <u>89,402</u>	<u>89,402</u>	<u>65,000</u>
Expenditures			
Wage/Personal Costs			
Wages - Beach Seine crew	33,726	33,726	-
Benefits - Beach Seine crew	2,676	2,676	-
Wages - Dip net & Tagging	24,324	24,324	46,147
Benefits - Dip net & Tagging	2,676	2,676	5,076
Wages - Data Entry	1,800	1,800	-
Benefits - Data Entry	200	200	-
Wages - Quality Control	1,800	1,800	-
Benefits - Quality Control	200	200	-
Transport and Equipment Costs			
Tag Guns	248	500	-
Field Supplies	1,890	1,100	11,672
Jet Boat Operation	5,168	5,000	-
Nets	3,817	4,660	-
Office and Overhead Costs			
Office Supplies	623	500	-
Courier/Postage	200	200	-
Telephone/Fax	314	300	-
Travel	-	-	2,105
Sockeye Assessment Costs			
Sockeye Assessment Costs	<u>9,740</u>	<u>9,740</u>	<u>-</u>
Excess of receipts over expenditure	89,402	89,402	65,000
Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
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**EXHIBIT 'U'**

**WILDLIFE STUDY**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
North Coast Research Inc.	\$ <u>          -</u>	<u>          -</u>	<u>      6,908</u>
Expenditures			
Consultants	<u>          -</u>	<u>          -</u>	<u>          75</u>
Supplies and equipment	<u>      1,989</u>	<u>      1,989</u>	<u>      1,051</u>
Wages and benefits	<u>          -</u>	<u>          -</u>	<u>      3,793</u>
	<u>      1,989</u>	<u>      1,989</u>	<u>      4,919</u>
Excess of receipts over expenditure	<u>     (1,989)</u>	<u>     (1,989)</u>	<u>      1,989</u>
Balance, beginning of year	<u>      1,989</u>	<u>      1,989</u>	<u>          -</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>          -</u>	<u>          -</u>	<u>      1,989</u>

**PINK HARVEST**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Fish sales	\$ <u>     8,235</u>	<u>          -</u>	<u>     13,766</u>
Expenditures			
Supplies	<u>     9,086</u>	<u>          -</u>	<u>      1,723</u>
Wages and Benefits	<u>     5,617</u>	<u>          -</u>	<u>      8,976</u>
	<u>     14,703</u>	<u>          -</u>	<u>     10,699</u>
Excess of Receipts over Expenditures, to Exhibit 'B'	<u>     (6,468)</u>	<u>          -</u>	<u>      3,067</u>
Surplus, beginning of year	<u>     10,515</u>	<u>     10,515</u>	<u>      7,448</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>     4,047</u>	<u>     10,515</u>	<u>     10,515</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'V'**

**STEELHEAD ENUMERATION STUDY**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Department of Fisheries	\$ <u>56,008</u>	<u>56,008</u>	<u>56,134</u>
Expenditures			
Wages - biologist	2,224	2,800	2,570
- fisheries manager	2,468	2,250	1,714
- beach seine crew	14,088	13,500	12,854
- dipnet fishermen	9,912	10,800	10,286
- taggers	8,100	8,100	7,712
- data entry	1,072	338	428
- maintenance crew	2,666	2,812	2,570
- fish wheel monitor	5,314	5,250	4,713
Transport and equipment costs			
Travel	2,256	3,158	4,860
Tags	3,901	3,000	4,671
Subcontractors			
Consulting fees	<u>4,007</u>	<u>4,000</u>	<u>3,756</u>
	<u>56,008</u>	<u>56,008</u>	<u>56,134</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<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, 2002**

**EXHIBIT 'W'**

**WILDLIFE MANAGEMENT PLAN TRM**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Province of BC	\$ 37,500	37,500	-
INAC	<u>37,500</u>	<u>37,500</u>	<u>-</u>
	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Expenditures			
Consultants	28,314	28,000	-
Community Coordinator	17,686	18,000	-
Consultation Facilities	2,000	2,000	-
Community Workshops			
Facility Rental	7,000	7,000	-
Catering for Meetings	4,500	4,500	-
Honoraria	8,000	8,000	-
Office Rent	-	-	-
Administration	<u>7,500</u>	<u>7,500</u>	<u>-</u>
	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'X'**

**HRDC**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
HRDC	\$ <u>1,745</u>	<u>1,827</u>	<u>4,509</u>
Expenditures			
Wages and benefits	<u>1,745</u>	<u>1,827</u>	<u>4,509</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**TAPE TRANSCRIPTS**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Ministry of Forests	\$ <u>-</u>	<u>-</u>	<u>2,500</u>
Expenditures			
Consultants	<u>1,375</u>	<u>1,375</u>	<u>1,125</u>
Excess of receipts over expenditure	(1,375)	(1,375)	1,375
Balance, beginning of year	<u>1,375</u>	<u>1,375</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,375</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'Y'**

**CAPACITY INITIATIVE**

	<u>Actual</u> <u>2002</u>	<u>Budget</u> <u>2002</u>	<u>Actual</u> <u>2001</u>
Receipts			
Department of Indian Affairs	\$ <u>          -</u>	<u>          -</u>	<u>      75,000</u>
Expenditures			
Administration	<u>          -</u>	<u>          -</u>	<u>      7,500</u>
Tourism strategy	<u>      (819)</u>	<u>      (819)</u>	<u>    40,223</u>
Technical advisors	<u>          -</u>	<u>          -</u>	<u>    27,940</u>
Travel	<u>          -</u>	<u>          -</u>	<u>      256</u>
	<u>      (819)</u>	<u>      (819)</u>	<u>    75,919</u>
Excess of receipts and expenditures	<u>      819</u>	<u>      819</u>	<u>    (919)</u>
Balance, beginning of year	<u>      (819)</u>	<u>      (819)</u>	<u>      100</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>          -</u>	<u>          -</u>	<u>    (819)</u>

**LAKES PILOT PROJECT**

	<u>Actual</u> <u>2002</u>	<u>Budget</u> <u>2002</u>	<u>Actual</u> <u>2001</u>
Receipts			
Province of BC	\$ <u>          -</u>	<u>          -</u>	<u>      3,608</u>
Expenditures			
Meeting expense	<u>          -</u>	<u>          -</u>	<u>      26</u>
Office supplies	<u>          -</u>	<u>          -</u>	<u>     1,022</u>
Travel	<u>    (2,464)</u>	<u>    (2,464)</u>	<u>    10,066</u>
Wages & benefits	<u>   (16,676)</u>	<u>   (16,676)</u>	<u>   15,561</u>
	<u>   (19,140)</u>	<u>   (19,140)</u>	<u>   26,675</u>
Excess of receipts over expenditures	<u>    19,140</u>	<u>    19,140</u>	<u>   (23,067)</u>
Surplus, beginning of year	<u>   (19,140)</u>	<u>   (19,140)</u>	<u>      3,927</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>          -</u>	<u>          -</u>	<u>   (19,140)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'Z'**

**RESOURCE ACCESS NEGOTIATIONS**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Department of Indian Affairs	\$ _____	_____	30,000
Expenditures			
Consultants	-	-	24,876
Travel	(35)	(35)	2,462
Wages & benefits	-	-	2,697
	<u>(35)</u>	<u>(35)</u>	<u>30,035</u>
Excess of receipts over expenditures	35	35	(35)
Surplus (deficit), beginning of year	(35)	(35)	100,000
Transfer to Exhibit 'P'	<u>-</u>	<u>-</u>	<u>(100,000)</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>_____</u>	<u>_____</u>	<u>(35)</u>

**FRBC PROGRAM**

Receipts			
Grant - FRBC	\$ _____	_____	100,000
Expenditures			
Administration	-	-	14,923
Consultants	-	-	55,043
Travel	-	-	7,634
Wages and benefits	(4,055)	(4,055)	26,455
	<u>(4,055)</u>	<u>(4,055)</u>	<u>104,055</u>
Excess of receipts over expenditures	4,055	4,055	(4,055)
Surplus (deficit), beginning of year	<u>(4,055)</u>	<u>(4,055)</u>	<u>-</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>_____</u>	<u>_____</u>	<u>(4,055)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'AA'**

**LANDSCAPE UNIT PLANNING**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Minister of Forests	\$ -	-	55,000
Expenditures			
Supplies and equipment	(129)	(129)	7,803
Consultants	-	-	22,817
Travel	-	-	3,736
Wages & benefits	(9,890)	(9,890)	31,140
	<u>(10,019)</u>	<u>(10,019)</u>	<u>65,496</u>
Excess of receipts over expenditures	10,019	10,019	(10,496)
Surplus, beginning of year	<u>(10,019)</u>	<u>(10,019)</u>	<u>477</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>-</u>	<u>-</u>	<u>(10,019)</u>

**E - TEAM**

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

**NADINA PROJECT**

Receipts			
Houston Forest Products	\$ 1,960	-	-
Grant - FRBC	-	-	34,000
	<u>1,960</u>	<u>-</u>	<u>34,000</u>
Expenditures			
Consultants	(5,080)	(6,312)	23,179
Supplies	(58)	(786)	786
Wages and benefits	-	-	17,133
	<u>(5,138)</u>	<u>(7,098)</u>	<u>41,098</u>
Excess of receipts over expenditures	7,098	7,098	(7,098)
Balance, beginning of year	<u>(7,098)</u>	<u>(7,098)</u>	<u>-</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>-</u>	<u>-</u>	<u>(7,098)</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'BB'**

**FOREST TECHNICIAN TRAINING**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
First Nation Forestry Program	\$ -	-	4,500
Expenditures			
Wages & Benefits	4,500	4,500	-
Excess of receipts and expenditures	(4,500)	(4,500)	4,500
Balance, beginning of year	4,500	4,500	-
Surplus, end of year, to Exhibit 'B'	\$ -	-	4,500

**FRBC CULTURAL SUMMARY**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
FRBC	\$ -	-	9,000
Expenditures			
Travel	-	-	2,257
Wages & benefits	1,851	1,851	4,892
	1,851	1,851	7,149
Excess of receipts over expenditures	(1,851)	(1,851)	1,851
Balance, beginning of year	1,851	1,851	-
Balance, end of year, to Exhibit 'B'	\$ -	-	1,851

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'CC'**

**TERRITORIAL STEWARDSHIP PLAN**

	<u>Actual 2002</u>	<u>Budget 2002</u>	<u>Actual 2001</u>
Receipts			
Aboriginal Affairs	\$ 350,000	350,000	-
FRBC	<u>235,856</u>	<u>235,856</u>	<u>-</u>
	<u>585,856</u>	<u>585,856</u>	<u>-</u>
Expenditures			
CHR Database			
Contractor - research	12,600	12,600	-
Salaries	8,750	8,750	-
Benefits	1,750	1,750	-
Document retrieval	1,000	1,000	-
Tape translation	4,671	4,671	-
Computer hardware	1,629	1,629	-
Contractor - inventory	53,550	53,550	-
Salary - Research	42,316	42,316	-
Benefits - Research	8,463	8,463	-
Minister of Forests assistant	1,667	1,667	-
Benefits - Assistant	333	333	-
Chiefs in field	10,000	10,000	-
Travel	16,100	16,100	-
Helicopter	10,000	10,000	-
Field preparation and logistics	5,000	5,000	-
Photos and reports	<u>1,800</u>	<u>1,800</u>	<u>-</u>
	<u>179,630</u>	<u>179,630</u>	<u>-</u>
TEKW Matrix			
Contractor - matrix	52,100	52,100	-
Salary - matrix	15,604	15,604	-
Benefits - matrix	3,121	3,121	-
Minister of Forests assistant	2,083	2,083	-
Benefits - assistant	417	417	-
Travel	5,800	5,800	-
Helicopter	1,800	1,800	-
Field preparation and logistics	3,450	3,450	-
Photos and reports	700	700	-
Contractor- herbarium	10,000	10,000	-
Salary - herbarium	14,583	14,583	-
Benefits - herbarium	2,917	2,917	-
Mileage	2,000	2,000	-
Supplies - herbarium	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Balance Forward	<u>118,575</u>	<u>118,575</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'CC'...Con't**

**TERRITORIAL STEWARDSHIP PLAN**

	<u>Actual</u> <u>2002</u>	<u>Budget</u> <u>2002</u>	<u>Actual</u> <u>2001</u>
Balance Forward	\$ 118,575	118,575	.
Expenditures			
Territorial Planning			
Contractor - planning	40,400	40,400	.
Salaries	42,192	42,192	.
Benefits	8,438	8,438	.
House workers	21,000	21,000	.
Honoraria	9,000	9,000	.
Grad student	8,000	8,000	.
Benefits	1,600	1,600	.
Meeting costs	7,000	7,000	.
Mileage	10,000	10,000	.
Supplies	1,500	1,500	.
	<u>149,130</u>	<u>149,130</u>	<u>.</u>
GIS			
Contractor - GIS	12,000	12,000	.
Salary - GIS	29,977	29,977	.
Benefits - GIS	5,995	5,995	.
GIS co-op - wages	7,333	7,333	.
Benefits - co-op	1,467	1,467	.
Grad student - wages	4,000	4,000	.
Benefits - grad student	800	800	.
Map scanning	1,600	1,600	.
GIS hardware, software	32,300	32,300	.
	<u>95,472</u>	<u>95,472</u>	<u>.</u>
Project administration	16,000	16,000	.
Administration	<u>27,049</u>	<u>27,049</u>	<u>.</u>
	<u>585,856</u>	<u>585,856</u>	<u>.</u>
Balance, end of year to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'DD'**

**CULTURAL HERITAGE RESOURCE RECCE**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Ministry of Forests	\$ <u>7,000</u>	<u>7,000</u>	<u>-</u>
Expenditures			
Consultants	5,950	5,950	-
Administration	<u>1,050</u>	<u>1,050</u>	<u>-</u>
	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**VALLEY LANDSCAPE UNITS**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Ministry of Forests	\$ <u>1,000</u>	<u>1,000</u>	<u>-</u>
Expenditures			
Honoraria	150	375	-
Meeting	241	250	-
Trade	<u>609</u>	<u>375</u>	<u>-</u>
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**FRBC - TENURE CHOICES**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Ministry of Forests	\$ <u>54,416</u>	<u>54,416</u>	<u>-</u>
Expenditures			
Administration	2,591	2,591	-
Materials & Supplies	1,325	1,325	-
Travel	7,400	7,400	-
Consultants	<u>43,100</u>	<u>43,100</u>	<u>-</u>
	<u>54,416</u>	<u>54,416</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>	<u>-</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'EE'**

	<b><u>GIS CONTRACTS</u></b>		
	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts			
Government of Canada	\$ <u>          -</u>	<u>          -</u>	<u>22,969</u>
Expenditures			
Administration	-	-	1,150
Consultant	-	-	17,405
Travel	(434)	(434)	69
Wages and benefits	<u>          -</u>	<u>          -</u>	<u>6,370</u>
	<u>(434)</u>	<u>(434)</u>	<u>24,994</u>
Excess of receipts and expenditures	434	434	(2,025)
Surplus, beginning of year	<u>(434)</u>	<u>(434)</u>	<u>1,591</u>
Surplus (deficit), end of year, to Exh 'B'	\$ <u>          -</u>	<u>          -</u>	<u>(434)</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'FF'**

**RESOURCE PARTNERSHIP PROGRAM**

	<b><u>Actual</u></b> <b><u>2002</u></b>	<b><u>Budget</u></b> <b><u>2002</u></b>	<b><u>Actual</u></b> <b><u>2001</u></b>
Receipts			
INAC	\$ <u>216,000</u>	<u>216,000</u>	<u>-</u>
Expenditures			
Technical consultants	5,985	14,400	-
Legal planning	-	16,500	-
Office supplies	88	13,100	-
Meeting expense	209	12,000	-
Committee travel	2,618	36,000	-
Forest initiatives	16,904	57,500	-
Mining/tourism research	3,502	15,000	-
Business planning	-	6,000	-
Mining/tourism planing	-	20,000	-
Legal consultation	-	5,500	-
Tourism and mining consultation	<u>-</u>	<u>20,000</u>	<u>-</u>
	<u>29,306</u>	<u>216,000</u>	<u>-</u>
Excess of receipts and expenditures	186,694	-	-
Balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>186,694</u></u>	<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, 2002**

**EXHIBIT 'GG'**

**BRITISH COLUMBIA ECONOMIC PARTNERSHIP INITIATIVE**

	<u>Actual</u> <u>2002</u>	<u>Budget</u> <u>2002</u>	<u>Actual</u> <u>2001</u>
Receipts			
BC Aboriginal Affairs	\$ -	-	192,500
INAC	-	-	192,500
	<u>-</u>	<u>-</u>	<u>385,000</u>
Expenditures			
Administration			
Project Administration	15,000	15,300	-
Office Support	4,200	4,200	-
Community Economic Action Plan			
Consultants	50,937	64,750	-
Meeting		4,000	-
Co-Facilitator		7,000	-
Feasibility Analyses		26,000	-
Inter Community Economic Action Plan			
Consultants	30,397	42,650	-
Organizational Dev't for Econ Benefit			
Fees	3,000	12,000	-
Honoraria	983	2,600	-
Consultants	835	8,000	-
Meeting		6,000	-
Silviculture Workers' Training			
Project Coordinator & Trainer	18,381	49,500	-
Course Development	13,849	48,000	-
Equipment Costs	47	23,000	-
Part Training Support	-	72,000	-
	<u>137,629</u>	<u>385,000</u>	<u>-</u>
Excess Receipts over Expenditures	(137,629)	(385,000)	385,000
Balance, beginning of year	<u>385,000</u>	<u>385,000</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>247,371</u>	<u>-</u>	<u>385,000</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'HH'**

**FRBC - W.E.L. STRATEGIC PLAN DEVELOPMENT**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
FRBC	\$ 25,866	25,866	-
Expenditures			
Professional Fees			
Define Terms of Reference	1,500	1,500	-
Strategic Plan R&D	14,000	14,000	-
Final Plan	1,800	1,800	-
Legal Review and Revision	3,000	3,000	-
Administration	1,916	1,916	-
Rent	1,050	1,050	-
Chiefs' Honoraria	1,200	1,200	-
Travel	600	600	-
Expenses	800	800	-
	<u>25,866</u>	<u>25,866</u>	-
Balance, end of year to Exhibit 'B'	\$ -	-	-

**TOURISM OPPORTUNITY STUDY**

	Actual 2002	Budget 2002	Actual 2001
Receipts			
Province of BC	\$ 74,645	74,645	-
Expenditures			
Administration	3,000	3,000	-
Assignment Initiation	2,300	2,300	-
Literature Review	7,630	7,630	-
Telephone Survey	2,080	2,080	-
Economic Feasibility Study	3,000	3,000	-
Preliminary Mapping	11,820	11,820	-
SWOT Analysis	4,280	4,280	-
Opportunity Analysis	10,670	10,670	-
Draft Final Report	8,345	14,360	-
Final Report	-	5,255	-
Project Management	-	1,650	-
Travel	-	3,100	-
Maps	-	3,200	-
Telephone, Fax	-	325	-
Office	-	1,975	-
	<u>53,125</u>	<u>74,645</u>	-
Balance, end of year to Exhibit 'B'	\$ 21,520	-	-



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Statement of Receipts and Expenditures**  
**For the Year Ended March 31, 2002**

**EXHIBIT 'II'**

**ECO-CULTURAL TOURISM ECON DEV'T STUDY**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts Province of British Columbia	\$ <u>25,000</u>	<u>25,000</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>-</u></u>

**NW REGIONAL TOURISM STUDY**

	Actual <u>2002</u>	Budget <u>2002</u>	Actual <u>2001</u>
Receipts INAC	\$ <u>13,500</u>	<u>13,500</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>13,500</u></u>	<u><u>13,500</u></u>	<u><u>-</u></u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2002**

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 July 25, 2001 and the First Nation Loan Agreement of July 25, 2001 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>2002</u>	<u>2001</u>
Buildings		
Fisheries	\$ 127,000	127,000
Office building, Smithers	<u>483,161</u>	<u>483,161</u>
	<u>610,161</u>	<u>610,161</u>
Vehicles		
Pontiac Montana - 2002	30,968	-
GMC Savana - 2002	29,445	-
Green Chev 4x4 - 2001 (95)	48,493	48,493
White Chev 4x4 - 2000 (95)	43,943	44,943
Green Chev Super cab - 1995	<u>36,665</u>	<u>36,665</u>
	<u>189,514</u>	<u>129,101</u>
Equipment		
Fisheries	199,033	182,371
130 HP Honda - boat motor	11,660	11,660
Honda ATV	9,800	9,800
Office equipment	23,843	23,843
Telephone system	19,200	19,200
G.I.S. unit program - 00	23,365	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, 02	71,573	25,136
Furniture - 98, 99, 02	26,003	6,225
Presentation equipment - 00	<u>8,096</u>	<u>8,096</u>
	<u>413,643</u>	<u>330,766</u>
	<u>\$ 1,213,318</u>	<u>1,070,028</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2002**

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>2002</u>	<u>2001</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.	\$ 212,275	242,718
Financing lease, Telecom Leasing Canada (TLC) Limited, with blended payments of \$346 maturing March 31, 2003.	4,152	9,000
GMAC - Chattel mortgage, bearing interest at 1%, with blended monthly payments of \$1,173, maturing in June 2002, secured by 2000 Chev 4X4	3,520	17,602
GMAC - Chattel mortgage, bearing interest at 2%, with blended monthly payments of \$848, maturing April 2003, secured by 2001 Chev 4X4	<u>11,025</u>	<u>20,353</u>
Long term debt, due within one year	230,972 <u>53,352</u>	289,673 <u>55,110</u>
Long term debt, to Exhibit 'A'	\$ <u>177,620</u>	<u>234,563</u>

6. Loan Payable

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totalling \$7,050,889 as at March 31, 2002, (\$5,836,721 as at March 31, 2001), 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

Certain of the comparative figures were changed to conform to the current year's presentation.