

WET'SUWET'EN TREATY OFFICE SOCIETY

Financial Statements

March 31, 1997

WET'SUWET'EN TREATY OFFICE SOCIETY

**Financial Statements
March 31, 1997**

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G.B. PHILLIPS - B.R. EDMISON
CHARTERED ACCOUNTANTS

3820 Alfred Ave.
P.O. Box 937
Smithers, B.C.
VOJ 2N0

AUDITORS' REPORT

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

We have audited the balance sheet of WET'SUWET'EN TREATY OFFICE SOCIETY as at March 31, 1997 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, 1997 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.

Phillips
Edmison
Phillips and Edmison

Smithers, B.C.
June 16, 1997

WET'SUWET'EN TREATY OFFICE SOCIETY
Balance Sheet
March 31, 1997

EXHIBIT 'A'

	<u>ASSETS</u>	<u>1997</u>	<u>1996</u>
Current			
Cash		\$ 65,409	29,906
Accounts receivable		<u>146,495</u>	<u>311,498</u>
		<u>211,904</u>	<u>341,404</u>
Capital assets			
Equipment, note 3		<u>132,285</u>	<u>123,397</u>
		<u>\$ 344,189</u>	<u>464,801</u>

LIABILITIES AND MEMBERS' EQUITY

Current			
Accounts payable		\$ 160,475	85,818
Payroll deductions		<u>17,555</u>	<u>7,516</u>
		<u>178,030</u>	<u>93,334</u>
Long Term Debt			
Loan payable, Department of Indian and Northern Affairs, note 5		<u>1,835,565</u>	<u>1,265,461</u>
Members Equity			
Equity in Capital Assets		132,285	123,397
Deficit, Exhibit 'B'		<u>(1,801,691)</u>	<u>(1,017,391)</u>
		<u>(1,669,406)</u>	<u>(893,994)</u>
Approved on behalf of Wet'suwet'en Treaty Office Society		<u>\$ 344,189</u>	<u>464,801</u>

Rucy Dagnon Co-ordinator

WET'SUWET'EN TREATY OFFICE SOCIETY
Combined Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'B'

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
B.C. Treaty Commission	'C'	(1,201,792)	142,526	712,630	(1,771,896)
Aboriginal Affairs	'D'	-	300,000	300,000	-
Youth Forensics	'E'	-	12,960	12,960	-
Reconnections	'E'	-	10,320	10,320	-
Cultural Camp	'F'	5,049	80,648	85,697	-
Vancouver Office	'F'	-	77,316	80,631	(3,315)
Unlocking Aboriginal Justice	'G'	-	61,208	61,208	-
Policing	'G'	-	-	-	-
Social Justice Programs	'H'	18,172	7,500	25,672	-
Social Worker	'I'	-	100,500	22,295	78,205
Social Justice Program 2	'I'	-	29,168	29,192	(24)
Economic Initiatives	'J'	-	20,000	12,405	7,595
Wet'suwet'en Structure	'J'	-	-	-	-
Economic Forum	'K'	-	-	-	-
Mining Forum	'K'	-	-	-	-
Forestry Initiatives Coordinator	'L'	-	20,000	33,457	(13,457)
CHRIS	'M'	-	200,000	200,000	-
Job Shadowing	'M'	-	-	-	-
Wet'suwet'wn Information Systems	'N'	88,273	14,012	102,285	-
Forestry Program	'N'	32,059	6,500	38,559	-
Communication	'O'	-	-	-	-
Forestry Operation Plan #1	'P'	-	46,887	46,887	-
Forestry Operation Plan #2	'P'	-	40,000	40,000	-

WET'SUWET'EN TREATY OFFICE SOCIETY
Combined Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

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>	
Referral Consultation	'Q'	-	20,943	20,943	-	
Referral Service Contract	'Q'	-	14,953	14,953	-	
GIS Contracts	'R'	-	21,161	14,541	6,620	
Lakes Pilot Project	'R'	-	8,129	8,129	-	
Health and Welfare						
- Patient Travel	'S'	-	132,733	159,541	(26,808)	
- Mental Health	'S'	-	58,836	59,776	(940)	
SAMB	'T'	-	14,100	14,100	-	
Significant Progress	'T'	-	-	-	-	
Healthy Babies	'U'	41,312	27,500	68,812	-	
Healthy Babies #2	'U'	-	73,336	92,305	(18,969)	
Administration and Other Programs	'V'	(464)	41,796	70,034	(28,702)	
Needs Assessment	'W'	-	-	-	-	
			<u>\$ (1,017,391)</u>	<u>1,583,032</u>	<u>2,337,332</u>	<u>(1,771,691)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'C'

B.C. TREATY COMMISSION

	<u>1997</u>	<u>1996</u>
Receipts		
Department of Indian and Northern Affairs - loan	\$ 570,104	797,354
British Columbia Treaty Commission- contribution	142,526	199,339
Transfer, Exhibit 'P'	-	85,330
Transfer, Exhibit 'D'	-	108,014
	<u>712,630</u>	<u>1,190,037</u>
Expenditures		
Administration	17,602	83,013
Audit	-	2,500
Consultants	171,235	252,038
Equipment lease	3,420	1,710
Honorarium - Chiefs	61,941	65,897
- Clan representation	4,400	55,274
Legal fees	-	84,474
Meeting expenses	14,734	28,823
Office rent	10,800	25,427
Office supplies	30,859	86,418
Photocopying	2,505	1,263
Telephone, fax	1,694	4,026
Training and workshops	5,146	1,511
Travel	55,356	134,243
Utilities	-	1,620
Wages and benefits	<u>332,938</u>	<u>384,895</u>
	<u>712,630</u>	<u>1,213,132</u>
Excess of Expenditures Over Receipts During Year	-	(23,095)
Excess of Receipts over Expenditures From Prior Years	<u>63,668</u>	<u>86,763</u>
Excess of Receipts Over Expenditures, End of Year	63,668	63,668
Loan Repayable, note 7	<u>(1,835,564)</u>	<u>(1,265,460)</u>
Deficit, end of year to Exhibit 'B'	<u>\$(1,771,896)</u>	<u>(1,201,792)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'D'

ABORIGINAL AFFAIRS

	<u>1997</u>	<u>1996</u>
Receipts		
Aboriginal Offices - Province of B.C. grant	\$ 270,000	100,000
Transfer, Exhibit 'C'	<u>-</u>	<u>(108,014)</u>
	<u>270,000</u>	<u>(8,014)</u>
Expenditures		
WISP		
Wages and benefits	33,071	-
Training	3,000	-
Administration	4,950	-
Operating costs	6,680	-
WISP	-	-
Wages and benefits	16,000	-
WISP - Evolution		
Consultants	10,000	39,155
Working Group		
Wages and benefits	99,971	-
Training		
Administration and office support	60,000	-
Travel		
Travel - bi-lateral	<u>66,328</u>	<u>60,845</u>
	<u>300,000</u>	<u>100,000</u>
Excess of Receipts over Expenditures, to Exhibit 'B'	(30,000)	(108,014)
Surplus, beginning of year	<u>-</u>	<u>108,014</u>
Balance, end of year, to Exhibit 'B'	<u>\$ (30,000)</u>	<u>-</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'E'

YOUTH FORENSICS

	<u>1997</u>
Receipts	
Health and Welfare	\$ <u>12,960</u>
Expenditures	
Administration	1,898
Office rent	1,125
Office supplies	310
Telephone, fax	563
Wages and benefits	8,887
Travel	<u>177</u>
	<u>12,960</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>

RECONNECTIONS

	<u>1997</u>
Receipts	
Province of B.C.	\$ <u>10,320</u>
Expenditures	
Office supplies	1,879
Wages and benefits	7,904
Travel	<u>537</u>
	<u>10,320</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, 1997

EXHIBIT 'F'

	<u>CULTURAL CAMP</u>	
	<u>1997</u>	<u>1996</u>
Receipts		
Aboriginal Health Council	\$ 16,000	-
Province of B.C.	5,000	70,000
DKIFC - Cultural Camp	5,898	12,000
Health and Welfare	8,750	8,960
Aboriginal Affairs	35,000	380
DIAND	<u>10,000</u>	<u>-</u>
	<u>80,648</u>	<u>91,340</u>
Expenditures		
Administration	8,514	2,066
Consultants	9,550	1,689
Office rent	2,000	600
Office supplies	19,188	12,216
Telephone, fax	1,007	1,445
Travel	5,481	2,531
Wages and Benefits	30,655	65,744
Training	<u>9,302</u>	<u>-</u>
	<u>85,697</u>	<u>86,291</u>
Excess of Receipts over Expenditures	(5,049)	5,049
Balance, beginning of year	<u>5,049</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	<u>\$ -</u>	<u>5,049</u>

VANCOUVER OFFICE

	<u>1997</u>	<u>1996</u>
Receipts		
Expenses recovered	<u>\$ 77,316</u>	<u>-</u>
Expenditures		
Rent	30,847	-
Office supplies	27,127	-
Travel	2,171	-
Wages	<u>20,486</u>	<u>-</u>
	<u>80,631</u>	<u>-</u>
Deficit to Exhibit 'B'	<u>\$ (3,315)</u>	<u>-</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'G'

UNLOCKING ABORIGINAL JUSTICE

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ 41,208	41,208
Federal Government	<u>20,000</u>	<u>30,000</u>
	<u>61,208</u>	<u>71,208</u>
Expenditures		
Capital purchase	-	2,801
Consultants	2,900	225
Equipment lease	1,500	4,500
Maintenance	510	5,064
Meeting expense	317	600
Office rent	1,500	4,050
Office supplies	1,333	2,635
Telephone, fax	2,315	2,250
Travel	3,036	2,743
Wages and benefits	<u>47,797</u>	<u>46,340</u>
	<u>61,208</u>	<u>71,208</u>
Excess of Receipts over Expenditure, to Exhibit 'B'	\$ <u>-</u>	<u>-</u>

POLICING

	<u>1997</u>	<u>1996</u>
Receipts		
Transfer	\$ <u>-</u>	<u>23,148</u>
Expenditures		
Travel	-	446
Wages and benefits	<u>-</u>	<u>22,702</u>
	<u>-</u>	<u>23,148</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, 1997

EXHIBIT 'H'

SOCIAL JUSTICE PROGRAM

	<u>1997</u>	<u>1996</u>
Receipts		
Ministry of Attorney General	\$ 7,500	22,500
Ministry of Social Services	-	22,500
Ministry of Skills and Training	-	22,500
	<u>7,500</u>	<u>67,500</u>
Expenditures		
Ministry of Attorney General		
Administration	-	3,474
Consultants	75	10,000
Office rent	1,400	1,000
Office supplies	63	710
Telephone, fax	200	333
Travel	1,027	288
Wages and benefits	<u>5,201</u>	<u>6,665</u>
	<u>7,966</u>	<u>22,470</u>
Ministry of Social Services		
Administration	-	3,474
Co-ordinator	500	3,250
Office rent	1,400	1,000
Office supplies	61	710
Telephone, fax	-	333
Wages and benefits	<u>8,442</u>	<u>6,665</u>
	<u>10,403</u>	<u>15,432</u>
Ministry of Skills, Training and Labour		
Administration	-	3,474
Office supplies	61	710
Telephone, fax	-	334
Travel	-	242
Wages and benefits	<u>7,242</u>	<u>6,666</u>
	<u>7,303</u>	<u>11,426</u>
Total Expenditures	<u>25,672</u>	<u>49,328</u>
Excess of Revenue over expenditures, to Exhibit 'B'	\$ <u>(18,172)</u>	<u>18,172</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'I'

SOCIAL WORKER

	<u>1997</u>
Receipts	
Northwest Community College	\$ 100,000
Course fees	<u>500</u>
	<u>100,500</u>
Expenditures	
Administration	6,500
Advertising	729
Consulting	11,616
Meeting expense	200
Office, telephone	1,584
Rent	1,500
Travel	93
Training, workshops	<u>73</u>
	<u>22,295</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>78,205</u></u>

SOCIAL JUSTICE PROGRAM #2

	<u>1997</u>
Receipts	
Ministry of Attorney General	\$ 14,584
Ministry of Children & Family	<u>14,584</u>
	<u>29,168</u>
Expenditures	
Administration	4,200
Audit	500
Office rent	2,400
Office supplies	2,689
Wages & benefits	14,379
Training	<u>5,024</u>
	<u>29,192</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>(24)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'I'

SOCIAL WORKER

	<u>1997</u>
Receipts	
Northwest Community College	\$ 100,000
Course fees	<u>500</u>
	<u>100,500</u>
Expenditures	
Administration	6,500
Advertising	729
Consulting	11,616
Meeting expense	200
Office, telephone	1,584
Rent	1,500
Travel	93
Training, workshops	<u>73</u>
	<u>22,295</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>78,205</u></u>

SOCIAL JUSTICE PROGRAM #2

	<u>1997</u>
Receipts	
Province of B.C.	\$ <u>29,168</u>
Expenditures	
Administration	4,200
Audit	500
Office rent	2,400
Office supplies	2,689
Wages & benefits	14,379
Training	<u>5,024</u>
	<u>29,192</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>(24)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'J'

ECONOMIC INITIATIVES

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ -	80,000
DIAND	<u>20,000</u>	<u>-</u>
	<u>20,000</u>	<u>80,000</u>
Expenditures		
Administration	16	12,000
Audit fee	-	500
Capital purchases	-	2,260
Consultants	10,616	11,194
Office rent	-	3,000
Office supplies	-	1,670
Photocopying	-	1,350
Steering Committee	-	555
Telephone, fax	-	1,350
Travel	-	5,060
Wages and benefits	<u>1,773</u>	<u>41,061</u>
	<u>12,405</u>	<u>80,000</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>7,595</u></u>	<u><u>-</u></u>

WET'SUWET'EN STRUCTURE

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>-</u>	<u>14,500</u>
Expenditures		
Travel	-	3,281
Wages and benefits	<u>-</u>	<u>11,219</u>
	<u>-</u>	<u>14,219</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, 1997

EXHIBIT 'K'

ECONOMIC FORUM

	<u>1997</u>	<u>1996</u>
Receipts		
Ministry of Aboriginal Affairs	\$ <u> -</u>	<u> 32,000</u>
Expenditures		
Advertising	-	233
catering	-	8,957
Consultants, facilitators	-	15,000
Co-ordination	-	4,000
hall rental	-	2,000
Supplies - conference	-	311
Travel - Chiefs	<u> -</u>	<u> 1,499</u>
	<u> -</u>	<u> 32,000</u>
Balance, end of year, to Exhibit 'B'	\$ <u> -</u>	<u> -</u>

MINING FORUM

	<u>1997</u>	<u>1996</u>
Receipts		
Ministry of Energy and Mines B.C.	\$ <u> -</u>	<u> 20,000</u>
Expenditures		
Catering	-	2,400
Contingencies	-	625
Facilitators	-	3,957
Hall rent	-	358
Newsletter	-	3,000
Office supplies	-	409
Telephone, fax	-	2,000
Transportation, accommodations	-	5,061
Secretarial services	<u> -</u>	<u> 2,200</u>
	<u> -</u>	<u> 20,000</u>
	\$ <u> -</u>	<u> -</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'L'

FORESTRY INITIATIVES COORDINATOR

	<u>1997</u>
Receipts	
FRBC	\$ <u>20,000</u>
Expenditures	
Administration	1,875
Office supplies	1,266
Travel	1,909
Wages and benefits	<u>28,407</u>
	<u>33,457</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>(13,457)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'M'

CHRIS

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>200,000</u>	<u>106,161</u>
Expenditures		
Administration	29,380	12,869
Consultants	19,000	27,282
Honorarium	7,875	2,900
Materials	3,000	1,452
Software	-	4,952
Travel	3,800	3,113
Wages and benefits	<u>136,945</u>	<u>53,593</u>
	<u>200,000</u>	<u>106,161</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

JOB SHADOWING

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>-</u>	<u>21,527</u>
Expenditures		
Administration	-	2,701
Consultants	-	750
Travel	-	19
Wages and benefits	<u>-</u>	<u>18,057</u>
	<u>-</u>	<u>21,527</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, 1997

EXHIBIT 'N'

WET'SUWET'EN INFORMATION SYSTEMS PROJECT

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>14,012</u>	<u>126,114</u>
Expenditures		
Administration	17,492	462
Office rent	-	4,500
Supplies, equipment	9,404	10,348
Travel	-	269
Wages and benefits	72,482	-
Training, workshop	<u>2,907</u>	<u>22,262</u>
	<u>102,285</u>	<u>37,841</u>
Excess of Revenue over Expenditure, to Exhibit 'B'	(88,273)	88,273
Balance, beginning of year	82,273	-
Balance, end of year to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>88,273</u></u>

FORESTRY PROGRAM

	<u>1997</u>	<u>1996</u>
Receipts		
Ministry of Forests	\$ -	-
Wet'suwet'en chiefs	<u>6,500</u>	<u>-</u>
	<u>6,500</u>	<u>-</u>
Expenditures		
Administration	363	15,455
Consultants	10,705	1,776
Honararium	2,936	-
Meeting expense	20	350
Office rent	55	1,350
Office supplies	309	1,982
Telephone, fax	-	1,350
Wages and Benefits	23,927	30,513
Workshops, training	-	165
Travel	<u>244</u>	<u>-</u>
	<u>38,559</u>	<u>52,941</u>
Excess of Revenue over Expenditures	(32,059)	(52,941)
Surplus, beginning of year	<u>32,059</u>	<u>85,000</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>32,059</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'O'

COMMUNICATIONS

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u> -</u>	<u> -</u>
Expenditures		
Administration	-	766
Consultants	-	10,154
Office supplies	-	2,273
Travel	-	3,542
Training	-	-
Wages and benefits	<u> -</u>	<u>13,348</u>
	<u> -</u>	<u>30,083</u>
Excess of revenue over Expenditures	-	(30,083)
Surplus, beginning of year	<u> -</u>	<u>30,083</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, 1997

EXHIBIT 'P'

FORESTRY OPERATIONAL PLANNING PROTOCOL #1

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>46,887</u>	<u>-</u>
Expenditures		
Administration	3,451	-
Consultants	-	-
Office supplies	-	-
Travel	2,415	-
Training	4,280	-
Wages and benefits	<u>36,741</u>	<u>-</u>
	<u>46,887</u>	<u>-</u>
Excess of Receipts over Expenditures	-	-
Surplus, beginning of year	<u>-</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

FORESTRY OPERATIONAL PLANNING PROTOCOL #2

	<u>1997</u>
Receipts	
Province of BC	\$ <u>40,000</u>
Expenditures	
Administration	1,500
Training	3,725
Travel	4,260
Wages and benefits	<u>30,515</u>
	<u>40,000</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, 1997

EXHIBIT 'Q'

REFERRAL CONSULTATION PROTOCOL

	<u>1997</u>
Receipts	
Minister of Environment	\$ <u>20,943</u>
Expenditures	
Administration	500
Travel	529
Wages and benefits	<u>19,914</u>
	<u>20,943</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>

REFERRAL SERVICE CONTRACT

	<u>1997</u>
Receipts	
Minister of Environment	\$ 12,098
MELP	<u>2,855</u>
	<u>14,953</u>
Expenditures	
Administration	453
Wages and benefits	<u>14,500</u>
	<u>14,953</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, 1997

EXHIBIT 'R'

GIS CONTRACTS

	<u>1997</u>
Receipts	
GIS	\$ 15,761
Other	<u>5,400</u>
	<u>21,161</u>
Expenditures	
Wages and benefits	<u>14,541</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>6,620</u></u>

LAKES PILOT PROJECT

	<u>1997</u>
Receipts	
Province of BC	\$ <u>8,129</u>
Expenditures	
Honorarium	6,300
Meeting expense	<u>1,829</u>
	<u>8,129</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, 1997

EXHIBIT 'S'

HEALTH AND WELFARE

	<u>Patient Travel</u>	<u>Mental Health</u>	<u>1997 Total</u>
Receipts			
Health and Welfare	\$ 132,487	58,836	191,323
Other	<u>246</u>	<u>-</u>	<u>246</u>
	<u>132,733</u>	<u>58,836</u>	<u>191,569</u>
Expenditures			
Administration	5,000	6,264	11,264
Audit	500	500	1,000
Consultants	-	46,821	46,821
Meeting - expense	300	-	300
Office rent	3,600	4,000	7,600
Office supplies	1,000	1,350	2,350
Telephone, fax	1,200	600	1,800
Travel	127,432	241	127,673
Wages and benefits	19,349	-	19,349
Workshops, training	260	-	260
Utilities	<u>900</u>	<u>-</u>	<u>900</u>
	<u>159,541</u>	<u>59,776</u>	<u>219,317</u>
Balance, end of year, to Exhibit 'B'	\$ <u>(26,808)</u>	<u>(940)</u>	<u>(27,748)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'T'

SIGNIFICANT PROGRESS AGREEMENT

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u> -</u>	<u> 95,000</u>
Expenditures		
Administration	-	9,235
Audit	-	500
Consultants	-	36,887
Community consultation	-	10,000
Telephone, fax	-	3,000
Travel	-	15,000
Wages and benefits	-	18,378
Photography	<u> -</u>	<u> 2,000</u>
	<u> -</u>	<u> 95,000</u>
Balance, end of year, to Exhibit 'B'	\$ <u> -</u>	<u> -</u>

SAMB

	<u>1997</u>
Receipts	
SAMB	\$ <u> 14,100</u>
Expenditures	
Consultant	10,524
Office rent	500
Travel	2,476
Telephone, fax	200
Photocopying	<u> 400</u>
	<u> 14,100</u>
Balance, end of year to Exhibit 'B'	\$ <u> -</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'U'

HEALTHY BABIES

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>27,500</u>	<u>110,000</u>
Expenditures		
Administration	1,500	17,911
Advertising	2,707	-
Consultants	16,170	1,693
Meeting Expense	326	70
Office rental	1,000	4,075
Office supplies	11,584	8,848
Telephone	961	914
Travel	4,872	3,977
Wages and benefits	28,555	30,900
Workshops and training	<u>1,137</u>	<u>300</u>
	<u>68,812</u>	<u>68,688</u>
Excess of Receipts our Expenditure	(41,312)	41,312
Balance, beginning of year	<u>41,312</u>	<u>-</u>
Balance, end of year to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>41,312</u></u>

HEALTHY BABIES - PROGRAM #2

	<u>1997</u>
Receipts	
Province of BC	\$ <u>73,336</u>
Expenditures	
Administration	10,998
Consultants	210
Office rental	3,000
Office supplies	13,054
Direct service supplies	1,825
Telephone	1,120
Travel	7,244
Wages and benefits	<u>54,854</u>
	<u>92,305</u>
Balance, end of year to Exhibit 'B'	\$ <u><u>(18,969)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'V'

ADMINISTRATION AND OTHER PROGRAMS

	<u>1997</u>	<u>1996</u>
Receipts		
Administration recovered	\$ 44,796	105,421
Transfers G.W.G.C. and G.W.W.A.	-	14,505
Transfers	<u>-</u>	<u>(98,454)</u>
	<u>44,796</u>	<u>21,472</u>
Expenditures		
Audit, legal	4,322	2,000
Bank charges	15,451	4,228
Employee benefits	6,132	16,645
Office rent	28,649	18,794
Office	1,147	2,497
Telephone	13,841	2,114
Travel	<u>492</u>	<u>-</u>
	<u>70,034</u>	<u>46,278</u>
Excess of Revenue over Expenditure	(28,238)	(24,806)
Surplus, (deficit), beginning of year	<u>(464)</u>	<u>24,342</u>
Surplus (deficit), end of year, to Exhibit 'B'	<u>\$ (28,702)</u>	<u>(464)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1997

EXHIBIT 'W'

NEEDS ASSESSMENT

	<u>1997</u>	<u>1996</u>
Receipts		
Province of B.C.	\$ <u>-</u>	<u>160,000</u>
Expenditures		
Administration	-	14,782
Audit	-	500
Consultants	-	34,073
Office rent	-	2,500
Boardroom rental	-	2,500
Office supplies	-	383
Telephone, fax	-	500
Travel	-	11,688
Wages and Benefits	-	92,074
Photocopying	<u>-</u>	<u>1,000</u>
	<u>-</u>	<u>160,000</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, 1997

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

These financial statements Exhibit 'D', account for transactions arising from the First Nation Contribution Agreement of August 11, 1994 and the First Nation Loan Agreement of August 11, 1994 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.

3. Capital Assets

The following is a list of the fixed assets purchases at original cost. No attempt has been made to establish the value of these assets.

	<u>1997</u>	<u>1996</u>
Air conditioner - 96	\$ 1,250	1,250
Camera - 96	1,275	1,275
Dictation unit - 96	891	891
Computer equipment	78,394	78,394
Easels (2)	356	356
Fax Machines (4)	4,752	4,752
Furniture and chairs - 95	1,917	1,917
Laser printer (3)	7,109	7,109
Paper shredder	139	139
Software - office windows	1,159	889
Storage cabinets (8)	11,302	8,902
Telephone system	17,253	17,523
Computer - 97	5,158	-
Furniture	<u>1,330</u>	<u>-</u>
	<u>\$ 132,285</u>	<u>\$ 123,397</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. Loan Payable

Wet'suwet'en Treaty Office Society has signed promissory notes totalling \$1,835,565 as at March 31, 1997, representing advances made by Indian and Northern Affairs Canada for negotiations. Repayment provisions for those loans are outlined in Section 4.6.1 of the First Nation Loan Agreement.