

WET'SUWET'EN TREATY OFFICE SOCIETY

Financial Statements

March 31, 1999

WET'SUWET'EN TREATY OFFICE SOCIETY

Financial Statements

March 31, 1999

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NOTES TO FINANCIAL STATEMENTS

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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, 1999 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, 1999 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

Edmison Mehr

Smithers, B.C.
May 27, 1999



WET'SUWET'EN TREATY OFFICE SOCIETY
Balance Sheet
March 31, 1999

EXHIBIT 'A'

	<u>ASSETS</u>	<u>1999</u>	<u>1998</u>
Current			
Cash		\$ 362,440	-
Accounts receivable		<u>295,781</u>	<u>340,264</u>
		<u>658,221</u>	<u>340,264</u>
Capital assets			
Equipment, note 3		<u>37,157</u>	<u>8,888</u>
		<u>\$ 695,378</u>	<u>349,152</u>

LIABILITIES AND MEMBERS' EQUITY

Current			
Bank indebtedness		\$ -	14,357
Accounts payable		122,729	47,562
Payroll deductions		<u>17,006</u>	<u>40,824</u>
		<u>139,735</u>	<u>102,743</u>
Long Term Debt			
Loan payable, Department of Indian and Northern Affairs, note 5		<u>3,530,756</u>	<u>2,648,427</u>
Members Equity			
Equity in Capital Assets		37,157	8,888
Deficit, Exhibit 'B'		<u>(3,012,270)</u>	<u>(2,410,906)</u>
		<u>(2,975,113)</u>	<u>(2,402,018)</u>
Approved on behalf of Wet'suwet'en Treaty Office Society		<u>\$ 695,378</u>	<u>349,152</u>

George Holbrook Director

Leonard George Director

Dan Mitchell Director

Robert Joseph Director

WET'SUWET'EN TREATY OFFICE SOCIETY
Combined Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'B'

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
B.C. Treaty Commission	'C'	134,907	1,102,913	1,146,724	91,096
Aboriginal Affairs	'D'	-	150,000	150,000	-
Youth Forensics	'E'	-	12,960	12,960	-
Reconnections	'E'	17,608	41,279	39,225	19,662
Cultural Camp	'F'	3,513	23,089	26,602	-
Assembly of First Nations	'F'	-	50,984	51,947	(963)
Unlocking Aboriginal Justice	'G'	3,125	78,486	128,819	(47,208)
Building Fund	'G'	23,892	28,593	-	52,485
Wet'suwet'en Human Services	'H'	25,801	70,000	95,801	-
FRBC Program	'I'	-	60,000	60,000	-
Accord	'J'	-	264,500	17,942	246,558
Language Project	'J'	-	7,331	7,331	-
Forestry Operational Planning	'K'	-	80,000	80,000	-
Referral Consultation	'L'	-	29,999	29,999	-
GIS Contracts	'M'	7,704	66,944	74,648	-
Lakes Pilots Project	'M'	2,694	11,530	9,825	4,399
Landscape Unit Planning	'M'	(1,282)	32,530	31,248	-
Health and Welfare					
Patient Travel	'N'	(71,862)	260,609	205,692	(16,945)
Mental Health	'N'	(1,006)	25,682	43,968	(19,292)
SAMB - Training	'O'	(13,052)	63,308	50,256	-
Silviculture	'O'	-	4,334	4,334	-
Healthy Babies	'P'	-	112,200	112,200	-

WET'SUWET'EN TREATY OFFICE SOCIETY
Combined Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'B'...con't

	<u>Exhibit</u>	<u>(Deficit) Surplus</u>	<u>Receipts</u>	<u>Expenditure</u>	<u>(Deficit) Surplus</u>
Administration	'Q'	48,372	235,514	140,078	143,808
Fund Raisers	'Q'	57,106	156,187	168,407	44,886
Maxan Lake Project	'R'	-	10,243	10,243	-
Wildlife Survey	'R'	<u>-</u>	<u>11,440</u>	<u>11,440</u>	<u>-</u>
Excess of receipts over expenditures		237,520	2,990,655	2,709,689	518,486
Less: Loan repayable, Exhibit 'C'		<u>(2,648,426)</u>	<u>(882,330)</u>	<u>-</u>	<u>(3,530,756)</u>
Deficit, end of year, to Exhibit 'A'		<u>\$(2,410,906)</u>	<u>2,108,325</u>	<u>2,709,689</u>	<u>(3,012,270)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'C'

B.C. TREATY COMMISSION

	<u>1999</u>	<u>1998</u>
Receipts		
Department of Indian and Northern Affairs - loan	\$ 882,330	812,862
British Columbia Treaty Commission- contribution	<u>220,583</u>	<u>203,215</u>
	<u>1,102,913</u>	<u>1,016,077</u>
Expenditures		
Administration	186,325	111,720
Bank charges	-	316
Consultants	226,298	206,878
Equipment lease	-	1,824
Fee for Service - Chiefs	96,000	76,335
- Clan representation	-	5,500
Legal	63,713	10,276
Public education	7,333	22,245
Meeting expenses - Community consultation	31,529	-
- Annual meeting	27,587	-
Office rent	25,628	20,084
Satellite office	25,446	-
Interpretive service	23,428	-
Travel	133,865	132,871
Wages and benefits	<u>299,572</u>	<u>293,121</u>
	<u>1,146,724</u>	<u>881,170</u>
Excess of receipts over expenditures, end of year	(43,811)	134,907
Surplus, beginning of year	<u>134,907</u>	<u>-</u>
Loan repayable, note 5	91,096 <u>(3,530,756)</u>	134,907 <u>(2,648,426)</u>
Deficit, end of year, to Exhibit 'B'	<u>\$(3,439,660)</u>	<u>(2,513,519)</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'D'

ABORIGINAL AFFAIRS

	<u>1999</u>	<u>1998</u>
Receipts		
Aboriginal Offices - Province of B.C. grant	\$ <u>150,000</u>	<u>165,000</u>
Expenditures		
Wages and benefits	92,673	80,174
Working Group		
Meeting expense	13,118	29,961
Consultants	12,551	14,834
Training		
Administration and office support	-	40,031
Travel		
Travel	<u>31,658</u>	<u>-</u>
	<u>150,000</u>	<u>165,000</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
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'E'

YOUTH FORENSICS

	<u>1999</u>	<u>1998</u>
Receipts		
Health and Welfare	\$ <u>12,960</u>	<u>12,960</u>
Expenditures		
Consultants	-	500
Administration	1,898	1,898
Office rent	1,500	1,250
Office supplies	643	1,265
Telephone, fax	-	563
Wages and benefits	8,238	6,684
Travel	<u>681</u>	<u>800</u>
	<u>12,960</u>	<u>12,960</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>-</u></u>

RECONNECTIONS

	<u>1999</u>	<u>1998</u>
Receipts		
Province of B.C.	\$ <u>41,279</u>	<u>24,089</u>
Expenditures		
Administration	4,954	-
Office	4,800	-
Office supplies	2,450	1,138
Telephone	900	-
Travel	394	700
Wages and benefits	<u>25,727</u>	<u>4,642</u>
	<u>39,225</u>	<u>6,481</u>
Excess of Revenue over Expenditure	2,054	17,608
Surplus, beginning of year	<u>17,608</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>19,662</u></u>	<u><u>17,608</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'G'

UNLOCKING ABORIGINAL JUSTICE

	<u>1999</u>	<u>1998</u>
Receipts		
Province of B.C.	\$ 41,393	39,107
Federal Government	35,000	24,181
Other	<u>3,093</u>	<u>-</u>
	<u>79,486</u>	<u>63,288</u>
Expenditures		
Administration	8,026	540
Consultants	-	2,000
Equipment lease	6,322	1,500
Maintenance	-	757
Meeting expense	1,660	780
Office rent	-	1,500
Office supplies	3,672	3,198
Telephone, fax	-	2,300
Travel	12,449	4,398
Wages and benefits	88,968	43,190
Workshops, training	1,920	-
UAJ Camp	<u>6,802</u>	<u>-</u>
	<u>129,819</u>	<u>60,163</u>
Excess of receipts over expenditure	(50,333)	3,125
Surplus, beginning of year	<u>3,125</u>	<u>-</u>
Surplus (deficit), end of year, to Exhibit 'B'	\$ <u>(47,208)</u>	\$ <u>3,125</u>

BUILDING FUND

	<u>1999</u>	<u>1998</u>
Receipts		
Fund raising	\$ 27,243	23,935
Interest	<u>1,350</u>	<u>-</u>
	<u>28,593</u>	<u>23,935</u>
Expenditures		
Bank charges	<u>-</u>	<u>43</u>
Excess of Revenue over Expenditures	28,593	23,892
Surplus, beginning of year	<u>23,892</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u>52,485</u>	<u>23,892</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'H'

WET'SUWET'EN HUMAN SERVICES TRAINING PROGRAM

	<u>1999</u>	<u>1998</u>
Receipts		
Northwest Community College	\$ <u>70,000</u>	<u>100,000</u>
Expenditures		
Instruction, consultants	23,487	6,557
Administration	7,145	13,030
Advertising	-	1,642
Office rent, lab rent	8,000	3,000
Office supplies	5,987	4,376
Wages & benefits	45,195	33,113
Training, workshops	5,542	8,451
Travel	<u>445</u>	<u>4,030</u>
	<u>95,801</u>	<u>74,199</u>
Excess of receipts over expenditures	(25,801)	25,801
Surplus, beginning of year	<u>25,801</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>25,801</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'I'

FRBC PROGRAM

	<u>1999</u>
Receipts	
Grant - FRBC	\$ <u>60,000</u>
Expenditures	
Administration	3,692
Consultants	<u>56,308</u>
	<u>60,000</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, 1999

EXHIBIT 'J'

ACCORD

	<u>1999</u>
Receipts	
Aboriginal Affairs	\$ <u>264,500</u>
Expenditures	
Accord	
Advisor	12,500
Lands and Resources	
Training	3,000
Fish and Wildlife Regulation	
Wages and benefits	1,912
Development Corporation	
Training	400
Board honorarium	<u>130</u>
	<u>17,942</u>
Excess of receipts over expenditures, to Exhibit 'B'	\$ <u><u>246,558</u></u>

LANGUAGE PROJECT

	<u>1999</u>
Receipts	
Peoples Cultural Fund	\$ <u>7,331</u>
Expenditures	
Consultants	<u>7,331</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, 1999

EXHIBIT 'K'

FORESTRY OPERATIONAL PLANNING PROTOCOL

	<u>1999</u>	<u>1998</u>
Receipts		
Province of B.C.	\$ <u>80,000</u>	<u>84,971</u>
Expenditures		
Administration	3,600	3,600
Consultants	-	2,350
Travel	4,625	6,526
Training	-	-
Wages and benefits	<u>71,775</u>	<u>72,495</u>
	<u>80,000</u>	<u>84,971</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
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'L'

REFERRAL CONSULTATION

	<u>1999</u>	<u>1998</u>
Receipts		
Minister of Environment	\$ <u>29,999</u>	<u>30,000</u>
Expenditures		
Administration	-	900
Travel	559	-
Wages and benefits	<u>29,440</u>	<u>29,100</u>
	<u>29,999</u>	<u>30,000</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, 1999

EXHIBIT 'M'

GIS CONTRACTS

	<u>1999</u>	<u>1998</u>
Receipts		
GIS	\$ 30,300	42,565
Skeena Native Development Society	-	42,000
Other	<u>36,644</u>	<u>2,000</u>
	<u>66,944</u>	<u>86,565</u>
Expenditures		
Office supplies	-	3,168
Travel	2,742	194
Wages and benefits	<u>71,906</u>	<u>82,119</u>
	<u>74,648</u>	<u>85,481</u>
Excess of receipts and expenditures	(7,704)	1,084
Surplus, beginning of year	<u>7,704</u>	<u>6,620</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>7,704</u></u>

LAKES PILOT PROJECT

	<u>1999</u>	<u>1998</u>
Receipts		
Province of BC	\$ <u>11,530</u>	<u>18,067</u>
Expenditures		
Consultants	-	2,100
Honorarium	9,726	6,296
Travel	99	805
Wages & benefits	<u>-</u>	<u>6,172</u>
	<u>9,825</u>	<u>15,373</u>
Excess of receipts over expenditures	1,705	2,694
Surplus, end of year	<u>2,694</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	\$ <u><u>4,399</u></u>	<u><u>2,694</u></u>

LANDSCAPE UNIT PLANNING

	<u>1999</u>	<u>1998</u>
Receipts		
CLIB	\$ <u>32,530</u>	<u>42,991</u>
Expenditures		
Administration	1,800	-
Travel	4,048	-
Wages & benefits	<u>25,400</u>	<u>44,273</u>
	<u>31,248</u>	<u>44,273</u>
Excess of receipts over expenditures	1,282	(1,282)
Deficit, end of year	<u>(1,282)</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>(1,282)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'N'

HEALTH AND WELFARE

	<u>Patient Travel</u>	<u>Mental Health</u>	<u>1999 Total</u>	<u>1998 Total</u>
Receipts				
Health and Welfare	\$ 260,609	25,682	286,291	167,373
Other	-	-	-	15,879
	<u>260,609</u>	<u>25,682</u>	<u>286,291</u>	<u>183,252</u>
Expenditures				
Advertising	-	-	-	120
Administration	5,600	3,609	9,209	10,541
Consultants	-	1,703	1,703	26,339
Meeting - expense	-	116	116	490
Office rent	-	4,800	4,800	7,758
Office supplies	-	3,986	3,986	5,472
Telephone, fax	-	800	800	1,965
Travel	185,092	940	186,032	136,527
Wages and benefits	15,000	28,014	43,014	27,952
Workshops, training	-	-	-	10,758
Utilities	-	-	-	450
	<u>205,692</u>	<u>43,968</u>	<u>249,660</u>	<u>228,372</u>
Excess of receipts and expenditures	54,917	(18,286)	(36,631)	(45,120)
Deficit, beginning of year	<u>(71,862)</u>	<u>(1,006)</u>	<u>(72,868)</u>	<u>(27,748)</u>
Deficit, end of year, to Exhibit 'B'	<u><u>\$ (16,945)</u></u>	<u><u>(19,292)</u></u>	<u><u>(36,237)</u></u>	<u><u>(72,868)</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'O'

SAMB - TRAINING

	<u>1999</u>	<u>1998</u>
Receipts		
SAMB	\$ 48,724	-
Other	<u>14,584</u>	<u>-</u>
	<u>63,308</u>	<u>-</u>
Expenditures		
Wages & benefits	<u>50,256</u>	<u>13,052</u>
Excess of receipts over expenditures	13,052	(13,052)
Deficit, beginning of year	<u>(13,052)</u>	<u>-</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>	<u><u>(13,052)</u></u>

SILVICULTURE

	<u>1999</u>
Receipts	
Houston Forest Products Ltd.	\$ <u>4,334</u>
Expenditures	
Consultants	<u>4,334</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, 1999

EXHIBIT 'P'

HEALTHY BABIES

	<u>1999</u>	<u>1998</u>
Receipts		
Province of BC	\$ <u>112,200</u>	<u>112,750</u>
Expenditures		
Administration	11,220	4,938
Consultants	-	1,885
Meeting expense	3,832	-
Office rental	4,000	6,000
Office supplies	4,297	9,415
Mothers supplement	6,467	924
Telephone	1,119	120
Travel	5,979	6,084
Wages and benefits	72,378	63,231
Workshops training	<u>2,908</u>	<u>1,184</u>
	<u>112,200</u>	<u>93,781</u>
Excess of receipts over expenditures	-	18,969
Balance, beginning of year	<u>-</u>	<u>(18,969)</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, 1999

EXHIBIT 'Q'

ADMINISTRATION

	<u>1999</u>	<u>1998</u>
Receipts		
Administration recovered	\$ <u>235,514</u>	<u>13,430</u>
Expenditures		
Audit, legal	4,350	-
Bank charges	6,214	-
Equipment lease	5,471	-
Office rent	-	-
Office supplies	73,390	-
Telephone, fax	26,814	-
Travel	11,823	-
Training	<u>12,016</u>	<u>-</u>
	<u>140,078</u>	<u>-</u>
Excess of receipts over expenditure	95,436	13,430
Surplus, beginning of year	<u>48,372</u>	<u>34,942</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 143,808</u>	<u>48,372</u>

FUND-RAISERS

	<u>1999</u>	<u>1998</u>
Receipts		
Fundraising	\$ 156,187	49,511
Transfer, Exhibit 'I'	<u>-</u>	<u>7,595</u>
	<u>156,187</u>	<u>57,106</u>
Expenditures		
Legal	<u>168,407</u>	<u>-</u>
Excess of receipts over expenditures	(12,220)	57,106
Surplus, beginning of year	<u>57,106</u>	<u>-</u>
Surplus, end of year, to Exhibit 'B'	<u>\$ 44,886</u>	<u>57,106</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Statement of Receipts and Expenditures
For the Year Ended March 31, 1999

EXHIBIT 'R'

MAXAN LAKE PROJECT

	<u>1999</u>
Receipts	
Minister of Forests	\$ <u>10,243</u>
Expenditures	
Administration	740
Consultants	850
Office supplies	100
Travel	979
Wages and benefits	<u>7,574</u>
	<u>10,243</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>

WILDLIFE SURVEY

	<u>1999</u>
Receipts	
Northcoast Research Services	\$ <u>11,440</u>
Expenditures	
Consultants	10,264
Meeting expense	<u>1,176</u>
	<u>11,440</u>
Balance, end of year, to Exhibit 'B'	\$ <u><u>-</u></u>

WET'SUWET'EN TREATY OFFICE SOCIETY
Notes to Financial Statements
For the Year Ended March 31, 1999

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 July 3, 1998 and the First Nation Loan Agreement of July 3, 1998 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>1999</u>	<u>1997</u>
G.P.S. unit - 98	\$ 8,397	-
Transcriber - 99	799	-
Fax Machines (2)	1,650	-
Laser printer -99	2,899	-
Storage cabinets (8) - 98	2,400	2,400
Computer - 97, 98	14,787	5,158
Furniture - 98, 99	<u>6,225</u>	<u>1,330</u>
	<u>\$ 37,157</u>	<u>8,888</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

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totalling \$3,530,757 as at March 31, 1999, (\$2,648,427 as at March 31, 1998), 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.