

Financial Statements  
(Expressed in thousands of dollars)

# **FIRST NATIONS HEALTH AUTHORITY**

Year ended March 31, 2018



KPMG LLP  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of First Nations Health Authority

We have audited the accompanying financial statements of First Nations Health Authority, which comprise the statement of financial position as at March 31, 2018, the statements of operations, changes in net assets and cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, including schedules 1 to 3.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of First Nations Health Authority as at March 31, 2018, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Report on Other Legal and Regulatory Requirements*

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with standards for not-for-profit organizations have been applied on a basis with that of the preceding year.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada  
June 22, 2018

# FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position  
(Expressed in thousands of dollars)

March 31, 2018, with comparative information for 2017

	2018	2017
<b>Assets</b>		
Current assets:		
Cash	\$ 121,173	\$ 79,755
Short-term investments (note 4)	63,746	54,993
Accounts receivable	15,912	4,709
Prepaid expenses	4,677	3,274
	<u>205,508</u>	<u>142,731</u>
Security deposits	170	179
Property and equipment (note 5)	3,950	4,369
	<u>\$ 209,628</u>	<u>\$ 147,279</u>

## Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 44,829	\$ 30,347
Deferred contributions (note 6)	10,637	806
	<u>55,466</u>	<u>31,153</u>

## Net Assets

Invested in property and equipment	3,950	4,369
Internally restricted (note 11)	56,847	51,792
Unrestricted	93,365	59,965
	<u>154,162</u>	<u>116,126</u>
	<u>\$ 209,628</u>	<u>\$ 147,279</u>

Commitments (note 7)  
Economic dependence (note 2)

See accompanying notes and schedules to the financial statements.

Approved on behalf of the Board:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

# FIRST NATIONS HEALTH AUTHORITY

Statement of Operations  
(Expressed in thousands of dollars)

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Revenue (Schedule 1):		
Health Canada	\$ 498,655	\$ 465,354
Province of British Columbia	25,256	17,669
Interest and miscellaneous income	5,178	3,263
Health Authorities of British Columbia	812	795
First Nations Information Governance Centre ("FNIGC")	178	812
	<u>530,079</u>	<u>487,893</u>
Expenses (Schedule 2):		
Corporate operations	37,069	34,350
Governance and First Nations Engagement (note 9):		
First Nations Health Council	2,009	1,753
First Nations Health Directors Association	1,580	1,452
First Nations Engagement	1,888	2,187
Regional operations	3,334	3,288
	<u>8,811</u>	<u>8,680</u>
Program services:		
Health benefits	158,836	153,853
Direct community services funding	211,729	201,083
Health services and programs	75,598	63,665
	<u>446,163</u>	<u>418,601</u>
	<u>492,043</u>	<u>461,631</u>
Excess of revenues over expenses	\$ 38,036	\$ 26,262

See accompanying notes and schedules to the financial statements.

# FIRST NATIONS HEALTH AUTHORITY

Statement of Changes in Net Assets  
(Expressed in thousands of dollars)

Year ended March 31, 2018, with comparative information for 2017

	Invested in property and equipment	Internally restricted (note 11)	Unrestricted	Total
Balance, March 31, 2017	\$ 4,369	\$ 51,792	\$ 59,965	\$ 116,126
Purchases of property and equipment	2,020	-	(2,020)	-
Province of BC Internally Restricted	-	1,840	(1,840)	-
Health Canada Internally Restricted	-	(677)	677	-
FNHA Reserves	-	3,892	(3,892)	-
Excess (deficiency) of revenue over expenses	(2,439)	-	40,475	38,036
<b>Balance, March 31, 2018</b>	<b>\$ 3,950</b>	<b>\$ 56,847</b>	<b>\$ 93,365</b>	<b>\$ 154,162</b>

See accompanying notes and schedules to the financial statements.

# FIRST NATIONS HEALTH AUTHORITY

Statement of Cash Flows  
(Expressed in thousands of dollars)

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 38,036	\$ 26,262
Items not affecting cash:		
Gain on disposal of property and equipment	(25)	(2)
Amortization	2,464	2,870
	40,475	29,130
Changes in non-cash operating working capital balances:		
Accounts receivable	(11,203)	2,956
Prepaid expenses	(1,403)	(1,171)
Security deposits	9	(39)
Accounts payable and accrued liabilities	14,482	(621)
Deferred contributions	9,831	(3,048)
	52,191	27,207
Investing activities:		
Purchases of property and equipment, net	(2,020)	(2,849)
Purchase of short-term investments	(63,747)	(54,993)
Maturities of short-term investments	54,994	46,330
	(10,773)	(11,512)
Increase in cash	41,418	15,695
Cash, beginning of year	79,755	64,060
Cash, end of year	\$ 121,173	\$ 79,755

See accompanying notes and schedules to financial the statements.

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

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## 1. Organization:

First Nations Health Authority (“FNHA” or the “Authority”) was incorporated under the Society Act (British Columbia) on March 6, 2009 and is a not-for-profit organization for financial reporting purposes. FNHA is a non-taxable entity under the Income Tax Act. FNHA transitioned to the Societies Act during fiscal 2018.

FNHA is mandated by the Transformative Change Accord: First Nations Health Plan 2006, the Tripartite First Nations Health Plan 2007, the BC Tripartite Framework Agreement on First Nation Health Governance 2011, and resolutions at the annual Gathering Wisdom events.

FNHA has a broad mandate to improve health services for British Columbia (“BC”) First Nations through collaboration and partnership with the Province of BC and the Government of Canada. First Nations Health Authority plans, designs, manages, and funds the delivery of First Nations health programs and services in British Columbia.

During Fiscal 2014, FNHA assumed responsibility from the federal government for the design and delivery of First Nations health programs and services in two phases. The First Nations Health Benefits program (formerly the Non-Insured Health Benefits Program) was transferred on July 2, 2013 and on October 1, 2013, FNHA assumed the responsibility for all regionally operated programs and services, assets and personnel.

## 2. Economic dependence:

The operations of the Authority are dependent on continued funding from federal and provincial government departments.

## 3. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (Accounting Standards for NPO’s) and reflect the following significant accounting policies:

### (a) Financial instruments:

The Authority initially measures its financial assets and financial liabilities at fair value when the Authority becomes a party to the contractual provisions of the financial instrument. Subsequently, investments in equity instruments quoted in an active market are measured at fair value and all other financial instruments are measured at amortized cost. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Authority has not elected to carry its investments at fair value.



# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

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### 3. Significant accounting policies (continued):

(a) Financial instruments (continued):

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to the other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the straight-line method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the straight-line method and recognized in the statement of operations as interest income or expense.

With respect to financial assets measured at amortized cost, the Authority recognizes in the statement of operations an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment decreases and the decrease can be related to an event occurring after the impairment was recognized, the impairment loss is reversed to the extent of the impairment, not exceeding the initial carrying value.

(b) Short-term investments:

Investments consist of guaranteed investment certificates ("GICs") with an original term to maturity of one year.

(c) Property and equipment:

Property and equipment received as contributions are recognized at fair value. Property and equipment acquired by FNHA are recorded at cost.

Amortization is provided over the estimated useful lives of the assets on the following basis:

Asset	Basis	Rate
Computer equipment	Straight-line	3 years
Medical equipment	Straight-line	8 years
Vehicles	Straight-line	5 years
Leasehold improvements	Straight-line	Over the term of the lease
Furniture, fixtures, and equipment	Straight-line	5 years

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Systems development work in progress is not amortized until the asset is available for productive use.

The carrying value of an item of property and equipment is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount is not recoverable and exceeds its fair value. No impairment losses have been identified by the Authority for the year ended March 31, 2018.

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

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### 3. Significant accounting policies (continued):

(d) Revenue recognition:

Contributions are recognized as revenue under the deferral method. Restricted operating contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest and miscellaneous income is recognized when earned and collection is reasonably assured.

(e) Allocation of expenses:

Expenditures are recorded on an accrual basis and non-core operating expenditures are charged directly to the respective program that the activity benefits.

The non-core operating programs also incur general support expenses relating to human resources, information technology, and finance and administrative support based on time spent related to these programs. Premises rent and operating expenses, meeting room and equipment usage, when applicable, are allocated based on actual usage and costs. The basis of all allocations is reviewed annually during budget preparation and may be revised according to changing requirements.

Additional disclosures are included in note 9.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses for the reporting period. Actual results could differ from those estimates. Significant estimates include the useful lives of property and equipment, and accrued liabilities and provisions for contingencies.

(g) Employee benefits:

Defined contribution plan accounting is applied to multi-employer defined benefit plans and, accordingly, contributions are expensed when payable.

### 4. Short-term investments:

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	2018	2017
GICs, at amortized cost	\$ 63,746	\$ 54,993

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Available funds are invested in one year GICs with rates of return ranging from 1.05% to 2.06% (2017 - 1.25% to 1.50%). In Fiscal 2018, interest earned on GICs was \$793 (2017 - \$728).

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

## 5. Property and equipment:

March 31, 2018	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 11,717	\$ 10,192	\$ 1,525
Medical equipment	2,239	1,884	355
Vehicles	3,135	2,096	1,039
Leasehold improvements	2,127	1,153	974
Furniture, fixtures and equipment	218	161	57
	\$ 19,436	\$ 15,486	\$ 3,950

March 31, 2017	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 11,492	\$ 8,569	\$ 2,923
Medical equipment	2,188	1,768	420
Vehicles	2,811	2,176	635
Leasehold improvements	1,055	736	319
Furniture, fixtures and equipment	210	138	72
	\$ 17,756	\$ 13,387	\$ 4,369

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

## 6. Deferred contributions:

Deferred contributions include funding received in advance of expenditures being made in respect of the following:

	Health Canada CCCA Funding	Health Canada Implementation Funding	Province of British Columbia (Canada Health Infoway)	FNIGC Regional Health Survey & FNREES	Other	2018
Deferred contributions, beginning of year	\$ 182	\$ -	\$ 231	\$ 1	\$ 392	\$ 806
Contributions received	27,356	-	5,933	116	277	33,682
Contributions receivable	6,700	-	3,908	58	14	10,680
Less contributions payable	(66)	-	-	-	-	(66)
Less amounts recognized as revenue	(27,821)	-	(6,199)	(175)	(270)	(34,465)
<b>Deferred contributions, end of year</b>	<b>\$ 6,351</b>	<b>\$ -</b>	<b>\$ 3,873</b>	<b>\$ -</b>	<b>\$ 413</b>	<b>\$ 10,637</b>

	Health Canada CCCA Funding	Health Canada Implementation Funding	Province of British Columbia (Canada Health Infoway)	FNIGC Regional Health Survey & FNREES	Other	2017
Deferred contributions, beginning of year	\$ -	\$ 2,747	\$ -	\$ 606	\$ 501	\$ 3,854
Contributions received	20,370	-	1,687	126	935	23,118
Contributions receivable	-	-	-	68	41	109
Less contributions payable	(21)	-	-	-	(103)	(124)
Less amounts recognized as revenue	(20,167)	(2,747)	(1,456)	(799)	(982)	(26,151)
<b>Deferred contributions, end of year</b>	<b>\$ 182</b>	<b>\$ -</b>	<b>\$ 231</b>	<b>\$ 1</b>	<b>\$ 392</b>	<b>\$ 806</b>

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

## 7. Commitments:

The Authority leases premises and equipment with future minimum lease payments, exclusive of operating costs, for each of the next five fiscal years as follows:

2019	\$	5,519
2020		4,022
2021		1,970
2022		812
2023		396
	\$	12,719

## 8. Financial risks:

The following are the key risks that the Authority is monitoring which may impact operating results and liquidity:

### (a) Interest rate risk:

The Authority's short-term investments are exposed to interest rate risk as the value of the financial instruments will fluctuate due to changes in interest rates and the volatility of these rates. The Authority does not use derivative instruments to reduce its exposure to interest rate risk.

### (b) Credit risk:

The Authority is exposed to credit risk in connection with its cash, short-term investments, accounts receivable, and security deposits.

The Authority manages its credit risk by depositing cash and investing in short-term instruments with a reputable commercial bank. Exposure to credit risk in accounts receivable is also reduced as the majority of amounts outstanding are due from governments.

## 9. Allocation of expenses:

Human resources, information technology, premises rent and operating, meeting room and equipment usage, administrative support, and finance expenditures of \$236 (2017 - \$236) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

	2018	2017
First Nations Health Council	\$ 118	\$ 118
First Nations Health Directors Association	118	118
	\$ 236	\$ 236

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

## 10. Pension plan:

Effective January 1, 2013, FNHA and its employees were accepted as members and commenced contributing to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The Board of Trustees, representing the Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has approximately 192,791 (2015 - 188,651) active members and 89,548 (2015 - 84,777) retired members. Active members include approximately 560 (2017 - 525) contributors from FNHA at March 31, 2017.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan. The most recent valuation as at December 31, 2015 indicated a surplus of \$2.22 billion for basic pension benefits. The next valuation will be as at December 31, 2018 with results available in the fall of 2019. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan. The Authority paid \$3.75 million for employer contributions to the Plan in fiscal 2018 (2017 - \$3.37 million).

## 11. Internally Restricted Net Assets:

Internally restricted net assets of \$56,847 (2017 - \$51,792) represents funding restricted by the Board for specific purposes related to transformational plans and initiatives, as follows:

	2018	2017
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 4,705	\$ 8,230
End-to-End JPB	5,861	-
Health Actions Initiatives	2,593	3,089
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	550	920
Prescription Drug Abuse Funding	414	645
Victims Family Violence Funding	63	324
Brighter Futures Funding	-	7
Mental Wellness Interim Measures Funding	192	-
FNHA Reserves:		
Health Transformation Reserve	5,140	8,372
Health Service Enhancement Reserve	10,644	12,328
Infrastructure Reserve	14,341	14,505
Regional Transformation Reserve	2,344	3,089
Health Benefits Claims Reserve	10,000	-
Doula Reserve	-	283
	\$ 56,847	\$ 51,792

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Tabular amounts are expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2018

## 12. Remuneration of employees and directors:

For the fiscal year ended March 31, 2018, the FNHA paid total remuneration of \$2,112 (2017 - \$2,401) to 10 employees for services, each of whom received total annual remuneration of \$75 or greater.

Remuneration paid to directors are as follows:

Position	Retainer	Meeting Fees	2018
Board Chair	\$ 30	\$ 23	\$ 53
Vice-Chair	15	28	43
Secretary/Treasurer	11	15	26
Member	8	11	19
Member	8	9	17
Member	8	11	19
Member	8	13	21
Member	7	6	13
Member	8	13	21
	\$ 103	\$ 129	\$ 232

Position	Retainer	Meeting Fees	2017
Board Chair	\$ 30	\$ 35	\$ 65
Vice-Chair	11	16	27
Secretary/Treasurer	11	14	25
Member	8	11	19
Member	8	11	19
Member	8	10	18
Member	8	10	18
Member	8	10	18
Member	8	13	21
	\$ 100	\$ 130	\$ 230

# FIRST NATIONS HEALTH AUTHORITY

Schedule of Revenues and Expenses by Category of Net Assets  
(Expressed in thousands of dollars)

Schedule 1

Year ended March 31, 2018, with comparative information for 2017

	2018				2017			
	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total
<b>Revenue:</b>								
Health Canada	\$ 470,834	\$ -	\$ 27,821	\$ 498,655	\$ 442,440	\$ -	\$ 22,914	\$ 465,354
Province of British Columbia	-	19,057	6,199	25,256	-	16,213	1,456	17,669
Interest and miscellaneous income	4,965	-	213	5,178	2,410	-	853	3,263
Health Authorities	755	-	57	812	666	-	129	795
First Nations Information Governance Centre	3	-	175	178	13	-	799	812
	476,557	19,057	34,465	530,079	445,529	16,213	26,151	487,893
<b>Expenses:</b>								
Corporate operations	37,019	50	-	37,069	33,423	135	792	34,350
<b>Governance and Community Engagement:</b>								
First Nations Health Council	1,647	-	362	2,009	1,420	-	333	1,753
First Nations Health Directors Association	1,580	-	-	1,580	1,452	-	-	1,452
First Nations Engagement	1,147	81	660	1,888	1,226	7	954	2,187
Regional Engagement	2,960	311	63	3,334	3,171	54	63	3,288
	7,334	392	1,085	8,811	7,269	61	1,350	8,680
<b>Program services:</b>								
Health benefits	154,198	-	4,638	158,836	148,852	-	5,001	153,853
Direct community services funding	181,670	9,257	20,802	211,729	180,930	9,007	11,146	201,083
Health services and Programs	57,689	8,284	9,625	75,598	48,917	7,143	7,605	63,665
	393,557	17,541	35,065	446,163	378,669	16,150	23,752	418,601
	437,910	17,983	36,150	492,043	419,391	16,346	25,894	461,631
Excess (deficiency) of revenue over expenses	38,647	1,074	(1,685)	38,036	26,138	(133)	257	26,262
Capital assets purchased	(2,045)	-	-	(2,045)	(893)	-	(1,956)	(2,849)
<b>Total</b>	<b>\$ 36,602</b>	<b>\$ 1,074</b>	<b>\$ (1,685)</b>	<b>\$ 35,991</b>	<b>\$ 25,245</b>	<b>\$ (133)</b>	<b>\$ (1,699)</b>	<b>\$ 23,413</b>



# FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program  
(Expressed in thousands of dollars)

Schedule 2

Year ended March 31, 2018

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ -	\$ -	\$ 16,618	\$ 14,618	\$ 5,002	\$ 66	\$ 532	\$ 233	\$ 37,069
Governance and First Nations Engagement:									
First Nations Health Council	-	-	607	214	170	104	349	565	2,009
First Nations Health Directors Association	-	-	442	165	282	347	211	133	1,580
First Nations Engagement	2	-	-	105	278	1,409	94	-	1,888
Regional Operations	-	-	2,477	176	156	31	494	-	3,334
	2	-	3,526	660	886	1,891	1,148	698	8,811
Program services:									
Health benefits	2,757	143,168	5,995	544	6,182	20	170	-	158,836
Direct community services funding	211,729	-	-	-	-	-	-	-	211,729
Health services and Programs	27,929	196	28,722	3,020	11,031	1,880	2,820	-	75,598
	242,415	143,364	34,717	3,564	17,213	1,900	2,990	-	446,163
<b>Total expenses</b>	<b>\$ 242,417</b>	<b>\$ 143,364</b>	<b>\$ 54,861</b>	<b>\$ 18,842</b>	<b>\$ 23,101</b>	<b>\$ 3,857</b>	<b>\$ 4,670</b>	<b>\$ 931</b>	<b>\$ 492,043</b>

# FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program (continued)  
(Expressed in thousands of dollars)

Schedule 2

Year ended March 31, 2017

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ 23	\$ -	\$ 14,645	\$ 14,395	\$ 4,543	\$ 16	\$ 497	\$ 231	\$ 34,350
Governance and First Nations Engagement:									
First Nations Health Council	-	-	456	278	39	22	371	587	1,753
First Nations Health Directors Association	-	-	382	185	257	261	206	161	1,452
First Nations Engagement	-	-	1	76	509	1,523	78	-	2,187
Regional Operations	-	-	2,377	171	120	21	599	-	3,288
	-	-	3,216	710	925	1,827	1,254	748	8,680
Program services:									
Health benefits	1,857	142,261	5,253	323	3,921	40	198	-	153,853
Direct community services funding	201,083	-	-	-	-	-	-	-	201,083
Health services and Programs	20,559	-	26,799	2,545	10,372	1,082	2,308	-	63,665
	223,499	142,261	32,052	2,868	14,293	1,122	2,506	-	418,601
<b>Total expenses</b>	<b>\$ 223,522</b>	<b>\$ 142,261</b>	<b>\$ 49,913</b>	<b>\$ 17,973</b>	<b>\$ 19,761</b>	<b>\$ 2,965</b>	<b>\$ 4,257</b>	<b>\$ 979</b>	<b>\$ 461,631</b>

# FIRST NATIONS HEALTH AUTHORITY

Expenses by Region  
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2018, with comparative information for 2017

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2018 Total <sup>1</sup>
Direct community services funding	\$ 64,787	\$ 53,109	\$ 52,352	\$ 15,041	\$ 21,704	\$ 4,736	\$ 211,729
Health services and programs	17,184	12,278	6,475	2,887	2,879	33,895	75,598
Health benefits <sup>1</sup>	2,569	1,109	702	332	1,121	153,003	158,836
First Nations engagement	481	571	305	242	248	41	1,888
First National Health Council	128	157	136	68	75	1,445	2,009
First Nation Health Directors	75	75	58	73	30	1,269	1,580
Regional operations	789	616	1,057	539	311	22	3,334
Corporate operations	26	13	5	-	-	37,025	37,069
<b>Total</b>	<b>\$ 86,039</b>	<b>\$ 67,928</b>	<b>\$ 61,090</b>	<b>\$ 19,182</b>	<b>\$ 26,368</b>	<b>\$ 231,436</b>	<b>\$ 492,043</b>

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2017 Total <sup>1</sup>
Direct community services funding	\$ 63,220	\$ 50,298	\$ 47,030	\$ 15,039	\$ 19,477	\$ 6,019	\$ 201,083
Health services and programs	12,974	10,860	5,621	2,451	3,024	28,735	63,665
Health benefits <sup>1</sup>	1,872	1,106	665	330	1,074	148,806	153,853
First Nations engagement	468	393	182	83	158	903	2,187
First National Health Council	109	147	145	155	109	1,088	1,753
First Nation Health Directors	72	100	78	60	11	1,131	1,452
Regional operations	676	673	874	573	374	118	3,288
Corporate operations	22	20	3	-	9	34,296	34,350
<b>Total</b>	<b>\$ 79,413</b>	<b>\$ 63,597</b>	<b>\$ 54,598</b>	<b>\$ 18,691</b>	<b>\$ 24,236</b>	<b>\$ 221,096</b>	<b>\$ 461,631</b>

Note 1: Health Benefits regional costs represent direct payments to providers for vision, patient travel and mental health based on their band location and not where the services were provided. The majority of Health Benefit costs are presently not tracked at regional levels, this includes the current buyback arrangement with Health Canada.