

Financial Statements
(Expressed in thousands of dollars)

FIRST NATIONS HEALTH AUTHORITY

Year ended March 31, 2019



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of First Nations Health Authority

Opinion

We have audited the financial statements of the First Nations Health Authority (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, including Schedules 1 to 3.

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at end of March 31, 2019, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis within that of the preceding year.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Vancouver, Canada
June 27, 2019

FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2019, with comparative information for 2018

	2019	2018
Assets		
Current assets:		
Cash	\$ 95,785	\$ 121,173
Short-term investments (note 4)	73,747	63,746
Accounts receivable	105,628	15,912
Prepaid expenses	4,802	4,677
	<u>279,962</u>	<u>205,508</u>
Security deposits	162	170
Property and equipment (note 5)	2,911	3,950
	<u>\$ 283,035</u>	<u>\$ 209,628</u>

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 75,812	\$ 44,829
Deferred contributions (note 6)	13,575	10,637
	<u>89,387</u>	<u>55,466</u>

Net Assets

Invested in property and equipment	2,911	3,950
Internally restricted (note 11)	94,290	56,847
Unrestricted	96,447	93,365
	<u>193,648</u>	<u>154,162</u>
Commitments (note 7)		
Economic dependence (note 2)		
	<u>\$ 283,035</u>	<u>\$ 209,628</u>

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, 2019, with comparative information for 2018

	2019	2018
Revenue (Schedule 1):		
Health Canada	\$ 532,737	\$ 498,655
Province of British Columbia	60,351	25,256
Interest and miscellaneous income	5,868	5,178
Health Authorities of British Columbia	661	812
First Nations Information Governance Centre ("FNIGC")	-	178
	<u>599,617</u>	<u>530,079</u>
Expenses (Schedules 2 and 3):		
Corporate operations	42,295	37,069
Governance and First Nations Engagement (note 9):		
First Nations Health Council	2,142	2,009
First Nations Health Directors Association	1,697	1,580
First Nations Engagement (note 13)	6,734	2,890
	<u>10,573</u>	<u>6,479</u>
Program services:		
Health benefits	168,723	158,836
Direct community services funding (note 13)	243,247	210,727
Health services and programs	91,289	75,598
Regional Operations (note 13)	4,004	3,334
	<u>507,263</u>	<u>448,495</u>
	<u>560,131</u>	<u>492,043</u>
Excess of revenues over expenses	\$ 39,486	\$ 38,036

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, 2019, with comparative information for 2018

	Invested in property and equipment	Internally restricted (note 11)	Unrestricted	Total
Balance, March 31, 2018	\$ 3,950	\$ 56,847	\$ 93,365	\$ 154,162
Purchases of property and equipment	946	-	(946)	-
Province of BC Internally Restricted	-	(6,390)	6,390	-
Health Canada Internally Restricted	-	2,323	(2,323)	-
FNHA Internal Reserves	-	41,510	(41,510)	-
Excess (deficiency) of revenue over expenses	(1,985)	-	41,471	39,486
Balance, March 31, 2019	\$ 2,911	\$ 94,290	\$ 96,447	\$ 193,648

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, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 39,486	\$ 38,036
Items not affecting cash:		
Gain on disposal of property and equipment	(14)	(25)
Amortization	1,999	2,464
	41,471	40,475
Changes in non-cash operating working capital balances:		
Accounts receivable	(89,716)	(11,203)
Prepaid expenses	(125)	(1,403)
Security deposits	8	9
Accounts payable and accrued liabilities	30,983	14,482
Deferred contributions	2,938	9,831
	(14,441)	52,191
Investing activities:		
Purchases of property and equipment, net	(946)	(2,020)
Purchase of short-term investments	(73,747)	(63,747)
Maturities of short-term investments	63,746	54,994
	(10,947)	(10,773)
Increase (decrease) in cash	(25,388)	41,418
Cash, beginning of year	121,173	79,755
Cash, end of year	\$ 95,785	\$ 121,173

See accompanying notes and schedules to financial the statements.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

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 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

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

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 hardware and software	Straight-line	3 years
Medical equipment	Straight-line	8 years
Vehicles	Straight-line	5 years
Furniture, fixtures, and equipment	Straight-line	5 years
Leasehold improvements	Straight-line	Over the term of the lease

Property and equipment under construction are 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, 2019.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

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:

	2019	2018
GICs, at amortized cost	\$ 73,747	\$ 63,746

Available funds are invested in one year GICs with rates of return ranging from 2.00% to 2.63% (2018 - 1.05% to 2.06%). In Fiscal 2019, interest earned on GICs was \$1,369 (2018 - \$793).

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

5. Property and equipment:

March 31, 2019	Cost	Accumulated amortization	Net book value
Computer hardware	\$ 9,190	\$ 8,664	\$ 526
Computer software	2,678	2,596	82
Medical equipment	2,285	2,001	284
Vehicles	3,371	2,324	1,047
Leasehold improvements	2,411	1,559	852
Furniture, fixtures and equipment	225	180	45
Asset under construction	75	-	75
	\$ 20,235	\$ 17,324	\$ 2,911

March 31, 2018	Cost	Accumulated amortization	Net book value
Computer hardware	\$ 9,051	\$ 7,668	\$ 1,383
Computer software	2,666	2,524	142
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

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

6. Deferred contributions:

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

	Health Canada CCCA Funding	British Columbia (Canada Health Infoway)	Province of FNIGC Regional Health Survey & FNREES	Other	2019
Deferred contributions, beginning of year	\$ 6,351	\$ 3,873	\$ -	\$ 413	\$ 10,637
Contributions received	10,558	12,473	397	412	23,840
Contributions receivable	41,233	2,452	-	-	43,685
Less contributions payable	(18,155)	-	-	-	(18,155)
Less amounts recognized as revenue	(33,069)	(12,911)	-	(452)	(46,432)
Deferred contributions, end of year	\$ 6,918	\$ 5,887	\$ 397	\$ 373	\$ 13,575

	Health Canada CCCA Funding	British Columbia (Canada Health Infoway)	Province of 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)
Deferred contributions, end of year	\$ 6,351	\$ 3,873	\$ -	\$ 413	\$ 10,637

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

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:

2020	\$	5,557
2021		3,547
2022		2,016
2023		1,548
2024		1,190
	\$	13,858

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.

(c) Liquidity risk:

Liquidity risk is the risk that the Authority will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Authority manages liquidity risk by maintaining adequate cash balances and by regularly monitoring and reviewing both actual and forecasted cash flows.

There has been no changes in these risk exposures from the prior year.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

9. Allocation of expenses:

Human resources, information technology, premises rent and operating, meeting room and equipment usage, administrative support, and finance expenditures of \$236 (2018 - \$236) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

	2019	2018
First Nations Health Council	\$ 118	\$ 118
First Nations Health Directors Association	118	118
	\$ 236	\$ 236

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, 2017, the Plan has approximately 197,279 (2016 - 192,791) active members and 95,290 (2016 - 89,548) retired members. Active members include approximately 788 (2018 - 560) contributors from FNHA at March 31, 2019.

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 results of the next valuation as at December 31, 2018, will be announced 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 \$4.42 million (2018 - \$3.75 million) for employer contributions to the Plan in fiscal 2019.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

11. Internally Restricted Net Assets:

Internally restricted net assets represents funding restricted by the Board for specific purposes related to transformational plans and initiatives, as follows:

	2019	2018
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 2,110	\$ 4,705
End-to-End Joint Project Board	4,659	5,861
Health Actions Initiatives	-	2,593
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	61	550
Prescription Drug Abuse Funding	599	414
Victims Family Violence Funding	42	63
Mental Wellness Interim Measures Funding	840	192
Social Determinants of Health	2,000	-
FNHA Reserves:		
Health Transformation Reserve	2,586	5,140
Health Service Enhancement Reserve	9,410	10,644
Infrastructure Reserve	13,895	14,341
Regional Transformation Reserve	1,428	2,344
Health Benefits Claims Reserve	10,000	10,000
First Nations Treatment Centre Reserve	20,000	-
Mental Health & Wellness Reserve	15,000	-
FNHA IMIT & Business Project Reserve	11,660	-
	\$ 94,290	\$ 56,847

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2019

12. Remuneration of employees and directors:

For the fiscal year ended March 31, 2019, the FNHA paid total remuneration of \$2,061 (2018 - \$2,112) 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	2019
Board Chair	\$ 30	\$ 54	\$ 84
Vice-Chair	11	14	25
Secretary/Treasurer	11	12	23
Member	8	18	26
Member	8	17	25
Member	8	14	22
Member	7	14	21
Member	8	12	20
Member	5	10	15
	\$ 96	\$ 165	\$ 261

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

13. Comparative information:

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications have no effect on the reported results of operations.

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, 2019, with comparative information for 2018

	2019				2018			
	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total
Revenue:								
Health Canada	\$ 499,668	\$ -	\$ 33,069	\$ 532,737	\$ 470,834	\$ -	\$ 27,821	\$ 498,655
Province of British Columbia	25,000	22,440	12,911	60,351	-	19,057	6,199	25,256
Interest and miscellaneous income	5,420	-	448	5,868	4,965	-	213	5,178
Health Authorities	658	-	3	661	755	-	57	812
First Nations Information Governance Centre	-	-	-	-	3	-	175	178
	530,746	22,440	46,431	599,617	476,557	19,057	34,465	530,079
Expenses:								
Corporate operations	42,219	30	46	42,295	37,019	50	-	37,069
Governance and Community Engagement:								
First Nations Health Council	1,878	-	264	2,142	1,647	-	362	2,009
First Nations Health Directors Association	1,697	-	-	1,697	1,580	-	-	1,580
First Nations Engagement	6,294	4	436	6,734	2,149	81	660	2,890
	9,869	4	700	10,573	5,376	81	1,022	6,479
Program services:								
Health benefits	155,979	-	12,744	168,723	154,198	-	4,638	158,836
Direct community services funding	214,134	11,531	17,582	243,247	180,668	9,257	20,802	210,727
Health services and Programs	60,549	12,511	18,229	91,289	57,689	8,284	9,625	75,598
Regional Engagement	3,993	-	11	4,004	2,960	311	63	3,334
	434,655	24,042	48,566	507,263	395,515	17,852	35,128	448,495
	486,743	24,076	49,312	560,131	437,910	17,983	36,150	492,043
Excess (deficiency) of revenue over expenses	44,003	(1,636)	(2,881)	39,486	38,647	1,074	(1,685)	38,036
Capital assets purchased	(946)	-	-	(946)	(2,045)	-	-	(2,045)
Total	\$ 43,057	\$ (1,636)	\$ (2,881)	\$ 38,540	\$ 36,602	\$ 1,074	\$ (1,685)	\$ 35,991

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2019

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ -	\$ -	\$ 19,012	\$ 14,865	\$ 7,254	\$ 146	\$ 754	\$ 264	\$ 42,295
Governance and First Nations Engagement:									
First Nations Health Council	-	-	658	148	290	65	376	605	2,142
First Nations Health Directors Association	-	-	574	165	302	285	237	134	1,697
First Nations Engagement	1,024	-	2,036	22	215	3,335	102	-	6,734
	1,024	-	3,268	335	807	3,685	715	739	10,573
Program services:									
Health benefits	2,875	151,092	7,343	340	6,738	79	256	-	168,723
Direct community services funding	243,247	-	-	-	-	-	-	-	243,247
Health services and Programs	36,507	-	32,914	2,883	13,306	2,924	2,755	-	91,289
Regional Operations	-	-	2,711	360	345	6	582	-	4,004
	282,629	151,092	42,968	3,583	20,389	3,009	3,593	-	507,263
Total expenses	\$ 283,653	\$ 151,092	\$ 65,248	\$ 18,783	\$ 28,450	\$ 6,840	\$ 5,062	\$ 1,003	\$ 560,131

FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program (continued)
(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	1,004	-	-	105	278	1,409	94	-	2,890
	1,004	-	1,049	484	730	1,860	654	698	6,479
Program services:									
Health benefits	2,757	143,168	5,995	544	6,182	20	170	-	158,836
Direct community services funding	210,727	-	-	-	-	-	-	-	210,727
Health services and Programs	27,929	196	28,722	3,020	11,031	1,880	2,820	-	75,598
Regional Operations	-	-	2,477	176	156	31	494	-	3,334
	241,413	143,364	37,194	3,740	17,369	1,931	3,484	-	448,495
Total expenses	\$ 242,417	\$ 143,364	\$ 54,861	\$ 18,842	\$ 23,101	\$ 3,857	\$ 4,670	\$ 931	\$ 492,043

FIRST NATIONS HEALTH AUTHORITY

Expenses by Region
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2019, with comparative information for 2018

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2019 Total ¹
Direct community services funding	\$ 73,692	\$ 56,305	\$ 55,563	\$ 18,588	\$ 27,215	\$ 11,884	\$ 243,247
Health services and programs	19,065	12,856	8,590	5,189	3,516	42,073	91,289
Health benefits ¹	2,288	1,405	1,100	476	1,450	162,004	168,723
First Nations engagement	1,970	1,570	767	405	689	1,333	6,734
First National Health Council	175	168	144	59	77	1,519	2,142
First Nation Health Directors	46	61	42	47	20	1,481	1,697
Regional operations	927	1,177	686	578	570	66	4,004
Corporate operations	11	13	7	4	-	42,260	42,295
Total	\$ 98,174	\$ 73,555	\$ 66,899	\$ 25,346	\$ 33,537	\$ 262,620	\$ 560,131

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2018 Total ¹
Direct community services funding	\$ 64,787	\$ 52,107	\$ 52,352	\$ 15,041	\$ 21,704	\$ 4,736	\$ 210,727
Health services and programs	17,184	12,278	6,475	2,887	2,879	33,895	75,598
Health benefits ¹	2,569	1,109	702	332	1,121	153,003	158,836
First Nations engagement	481	1,573	305	242	248	41	2,890
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
Total	\$ 86,039	\$ 67,928	\$ 61,090	\$ 19,182	\$ 26,368	\$ 231,436	\$ 492,043

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.