

Financial Statements
(Expressed in thousands of dollars)

FIRST NATIONS HEALTH AUTHORITY

And Independent Auditors' Report thereon

Year ended March 31, 2021



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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, 2021
- 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, 2021, 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 period.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Vancouver, Canada
June 24, 2021

FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2021, with comparative information for 2020

	2021	2020
Assets		
Current assets:		
Cash	\$ 251,578	\$ 188,868
Short-term investments (note 4)	88,729	83,995
Accounts receivable	42,702	24,934
Prepaid expenses	16,192	16,607
	<u>399,201</u>	<u>314,404</u>
Security deposits	206	201
Capital assets (note 5)	5,690	3,651
	<u>\$ 405,097</u>	<u>\$ 318,256</u>

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 99,533	\$ 82,317
Deferred contributions (note 6)	98,418	40,661
	<u>197,951</u>	<u>122,978</u>

Net Assets

Invested in capital assets	5,690	3,651
Internally restricted (note 10)	144,729	133,587
Unrestricted	56,727	58,040
	<u>207,146</u>	<u>195,278</u>
Commitments (note 7)		
Economic dependence (note 2)		
	<u>\$ 405,097</u>	<u>\$ 318,256</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, 2021, with comparative information for 2020

	2021	2020
Revenue (Schedule 1):		
Health Canada	\$ 596,740	\$ 548,815
Province of British Columbia	61,699	51,468
Interest and miscellaneous income	9,048	12,478
Health Authorities of British Columbia	707	847
First Nations Information Governance Centre ("FNIGC")	569	552
	<u>668,763</u>	<u>614,160</u>
Expenses (Schedules 2 and 3):		
Corporate operations	45,308	48,444
Governance and First Nations Engagement:		
First Nations Health Council	2,061	2,246
First Nations Health Directors Association	1,361	1,561
First Nations Engagement	2,908	7,449
	<u>6,330</u>	<u>11,256</u>
Program services:		
Health benefits	200,720	188,756
Direct community services funding	292,642	259,359
Health services and programs	106,199	99,852
Regional Operations	5,696	4,863
	<u>605,257</u>	<u>552,830</u>
	<u>656,895</u>	<u>612,530</u>
Excess of revenues over expenses	\$ 11,868	\$ 1,630

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, 2021, with comparative information for 2020

	Invested in Capital assets	Internally restricted (note 10)	Unrestricted	Total
Balance, March 31, 2019	\$ 2,911	\$ 94,290	\$ 96,447	\$ 193,648
Purchases of capital assets	2,340	(1,081)	(1,259)	-
Province of BC Internally Restricted	-	(1,328)	1,328	-
Health Canada Internally Restricted	-	5,168	(5,168)	-
FNHA Internal Reserves	-	36,538	(36,538)	-
Excess (deficiency) of revenue over expenses	(1,600)	-	3,230	1,630
Balance, March 31, 2020	3,651	133,587	58,040	195,278
Purchases of capital assets	3,483	(2,492)	(991)	-
Province of BC Internally Restricted	-	1,986	(1,986)	-
Health Canada Internally Restricted	-	520	(520)	-
FNHA Internal Reserves	-	11,128	(11,128)	-
Excess (deficiency) of revenue over expenses	(1,444)	-	13,312	11,868
Balance, March 31, 2021	\$ 5,690	\$ 144,729	\$ 56,727	\$ 207,146

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, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 11,868	\$ 1,630
Items not affecting cash:		
Gain on disposal of capital assets	(13)	(16)
Amortization	1,444	1,600
	13,299	3,214
Changes in non-cash operating working capital balances:		
Accounts receivable	(17,768)	80,694
Prepaid expenses	415	(11,805)
Security deposits	(5)	(39)
Accounts payable and accrued liabilities	17,216	6,505
Deferred contributions	57,757	27,086
	70,914	105,655
Investing activities:		
Purchases of capital assets, net	(3,470)	(2,324)
Purchase of short-term investments	(88,729)	(83,995)
Maturities of short-term investments	83,995	73,747
	(8,204)	(12,572)
Increase in cash	62,710	93,083
Cash, beginning of year	188,868	95,785
Cash, end of year	\$ 251,578	\$ 188,868

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, 2021

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, 2021

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) Capital assets:

Capital assets received as contributions are recognized at fair value. Capital assets 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

Capital assets under construction are not amortized until the asset is available for productive use.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

3. Significant accounting policies (continued):

(c) Capital assets (continued):

The carrying value of an item of capital assets 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, 2021.

(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) Measurement uncertainty:

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.

(f) 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:

	2021	2020
GICs, at amortized cost	\$ 88,729	\$ 83,995

Available funds are invested in one year GICs with rates of return ranging from 0.52% to 2.23% (2020 - 1.40% to 2.23%). In Fiscal 2021, interest earned on GICs was \$1,295 (2020 - \$1,832).

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

5. Capital assets:

2021	Cost	Accumulated amortization	Net book value
Computer hardware	\$ 8,472	\$ 7,986	\$ 486
Computer software	3,117	2,797	320
Medical equipment	2,560	2,177	383
Vehicles	3,708	2,755	953
Leasehold improvements	3,771	2,618	1,153
Furniture, fixtures and equipment	261	219	42
Asset under construction	2,353	-	2,353
	\$ 24,242	\$ 18,552	\$ 5,690

2020	Cost	Accumulated amortization	Net book value
Computer hardware	\$ 8,186	\$ 7,725	\$ 461
Computer software	2,823	2,675	148
Medical equipment	2,303	2,100	203
Vehicles	3,657	2,567	1,090
Leasehold improvements	3,003	2,036	967
Furniture, fixtures and equipment	238	198	40
Asset under construction	742	-	742
	\$ 20,952	\$ 17,301	\$ 3,651

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

6. Deferred contributions:

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

	Health Canada CCCA ¹ Funding	Province of British Columbia	FNIGC Health Survey	Other	2021
Deferred contributions, beginning of year	\$ 14,694	\$ 25,286	\$ 367	\$ 314	\$ 40,661
Contributions received	65,665	63,056	508	734	129,963
Contributions receivable	3,150	33,354	16	3,300	39,820
Less contributions payable	(1,014)	(723)	-	-	(1,737)
Less amounts recognized as revenue	(45,034)	(61,209)	(569)	(3,477)	(110,289)
Deferred contributions, end of year	\$ 37,461	\$ 59,764	\$ 322	\$ 871	\$ 98,418

	Health Canada CCCA ¹ Funding	Province of British Columbia	FNIGC Health Survey	Other	2020
Deferred contributions, beginning of year	\$ 6,918	\$ 5,887	\$ 397	\$ 373	\$ 13,575
Contributions received	10,878	54,236	423	1,723	67,260
Contributions receivable	19,267	-	99	1,822	21,188
Less contributions payable	(353)	-	-	-	(353)
Less amounts recognized as revenue	(22,016)	(34,837)	(552)	(3,604)	(61,009)
Deferred contributions, end of year	\$ 14,694	\$ 25,286	\$ 367	\$ 314	\$ 40,661

¹ Canada Consolidated Contribution Agreement

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

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:

2022	\$	6,400
2023		4,922
2024		3,038
2025		1,545
2026		122
		<hr/>
		\$ 16,027

The Authority entered into an agreement with Toronto-Dominion Bank to partially finance the construction of an administrative office building, through a secured non-revolving bank loan of up to \$85,100. No amount has been drawn upon this loan facility, and a draw down schedule has not been determined. The interest rate and maturity date on this loan are also yet to be finalized.

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 and bank loan 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 final interest rate to be charged on the bank loan is yet to be determined.

(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.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

8. Financial risks (continued):

(d) COVID-19:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian federal and provincial governments, enacting emergency measures to combat the spread of the virus. The current economic climate may have a direct impact on the FNHA's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on FNHA is not known at this time. There have been no significant adverse impacts on the FNHAs business to date.

9. 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, 2019, the Plan has approximately 213,111 (2018 - 204,593) active members and 106,058 (2018 - 100,971) retired members. Active members include approximately 721 (2020 - 688) contributors from FNHA at March 31, 2021.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan. The most recent valuation as at December 31, 2018 indicated a surplus of \$2.87 billion for basic pension benefits. The next valuation will be as at December 31, 2021 with results available in the fall of 2022. 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 \$5.58 million (2020 - \$5.09 million) for employer contributions to the Plan in fiscal 2021.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

10. Internally restricted net assets:

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

	2021	2020
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 2,033	\$ 2,001
End-to-End Joint Project Board	-	3,314
Health Actions Initiatives	4,968	-
Responses to Legalization of N.M. Cannabis	-	126
FNHA-Led Joint Project Board Surplus	425	-
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	1,262	743
Prescription Drug Abuse Funding	1,551	1,432
Mental Wellness Interim Measures Funding	2,672	4,589
Palliative Care Funding	657	418
Cultural Safety & Humility Funding	77	77
Emergency Management Funding	2,637	1,451
Yukon & Inuit Treatment Centre Funding	375	-
FNHA Reserves:		
Health Transformation Reserve	197	335
Health Service Enhancement Reserve	-	7,348
Infrastructure Reserve	11,693	13,684
Regional Transformation Reserve	-	1,292
Health Benefits Claims Reserve	10,000	10,000
First Nations Treatment Centre Reserve	38,102	39,797
Mental Health & Wellness Reserve	16,666	25,617
FNHA Information Technology & Business Project Reserve	4,767	8,234
Community Health Planning Reserve	3,299	4,952
Community Capital Investment Reserve	13,369	3,829
Healing Our Spirit Worldwide Reserve	2,992	2,992
Tenant Improvement Reserve	554	1,356
Integrated Primary Care & Mental Wellness Reserve	8,033	-
Bridging & Transitioning Human Resources Capacity Reserve	5,000	-
Digital Enablement Strategy Reserve	2,100	-
Health Funding Agreement Initiatives Reserve	2,500	-
Medical Transportation Transformation Reserve	5,800	-
First Nations Led Primary Care Initiatives Reserve	3,000	-
	\$ 144,729	\$ 133,587

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

(Expressed in thousands of dollars, unless otherwise stated)

Year ended March 31, 2021

11. Remuneration of employees and directors:

For the fiscal year ended March 31, 2021, FNHA paid total remuneration of \$2,356 (2020 - \$2,566) 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	2021
Board Chair	\$ 30	\$ 74	\$ 104
Vice-Chair	11	9	20
Secretary/Treasurer	11	22	33
Member	8	18	26
Member	8	13	21
Member	8	11	19
Member	8	10	18
Member	5	10	15
Member	5	8	13
	\$ 94	\$ 175	\$ 269

Position	Retainer	Meeting Fees	2020
Board Chair	\$ 30	\$ 72	\$ 102
Vice-Chair	11	21	32
Secretary/Treasurer	10	28	38
Member	8	22	30
Member	8	20	28
Member	8	20	28
Member	8	17	25
Member	8	17	25
Member	2	3	5
	\$ 93	\$ 220	\$ 313

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, 2021, with comparative information for 2020

	2021				2020			
	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	\$ 551,706	\$ -	\$ 45,034	\$ 596,740	\$ 526,800	\$ -	\$ 22,015	\$ 548,815
Province of British Columbia	-	11,490	50,209	61,699	-	16,630	34,838	51,468
Interest and miscellaneous income	5,591	-	3,457	9,048	8,879	-	3,599	12,478
Health Authorities	687	-	20	707	842	-	5	847
First Nations Information Governance Centre	-	-	569	569	-	-	552	552
	557,984	11,490	99,289	668,763	536,521	16,630	61,009	614,160
Expenses:								
Corporate operations	45,198	-	110	45,308	48,301	26	117	48,444
Governance and Community Engagement:								
First Nations Health Council	2,061	-	-	2,061	2,246	-	-	2,246
First Nations Health Directors Association	1,361	-	-	1,361	1,561	-	-	1,561
First Nations Engagement	2,907	1	-	2,908	7,362	2	85	7,449
	6,329	1	-	6,330	11,169	2	85	11,256
Program services:								
Health benefits	192,260	-	8,460	200,720	181,144	-	7,612	188,756
Direct community services funding	230,543	5,623	56,476	292,642	226,644	4,719	27,996	259,359
Health services and Programs	65,185	3,086	37,928	106,199	67,183	4,165	28,504	99,852
Regional Engagement	5,658	-	38	5,696	4,781	1	81	4,863
	493,646	8,709	102,902	605,257	479,752	8,885	64,193	552,830
	545,173	8,710	103,012	656,895	539,222	8,913	64,395	612,530
Excess (deficiency) of revenue over expenses	12,811	2,780	(3,723)	11,868	(2,701)	7,717	(3,386)	1,630
Capital assets purchased	(3,187)	-	(296)	(3,483)	(2,340)	-	-	(2,340)
Total	\$ 9,624	\$ 2,780	\$ (4,019)	\$ 8,383	\$ (5,041)	\$ 7,717	\$ (3,386)	\$ (710)

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2021, with comparative information for 2020

2021	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses (Recovery):									
Corporate operations	\$ -	\$ -	\$ 22,484	\$ 16,404	\$ 5,965	\$ 95	\$ 88	\$ 272	\$ 45,308
Governance and First Nations Engagement:									
First Nations Health Council	-	-	852	107	553	9	37	503	2,061
First Nations Health Directors Association	-	-	929	106	217	-	(1)	110	1,361
First Nations Engagement	652	-	2,052	102	131	(51)	22	-	2,908
	652	-	3,833	315	901	(42)	58	613	6,330
Program services:									
Health benefits	2,896	186,028	7,220	234	4,320	1	21	-	200,720
Direct community services funding	292,642	-	-	-	-	-	-	-	292,642
Health services and Programs	36,590	723	43,536	6,295	17,823	536	696	-	106,199
Regional Operations	-	-	4,841	307	435	19	94	-	5,696
	332,128	186,751	55,597	6,836	22,578	556	811	-	605,257
Total expenses	\$ 332,780	\$ 186,751	\$ 81,914	\$ 23,555	\$ 29,444	\$ 609	\$ 957	\$ 885	\$ 656,895
2020	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ -	\$ -	\$ 21,612	\$ 18,195	\$ 7,352	\$ 248	\$ 720	\$ 317	\$ 48,444
Governance and First Nations Engagement:									
First Nations Health Council	-	-	785	52	315	71	397	626	2,246
First Nations Health Directors Association	-	-	698	29	156	301	215	162	1,561
First Nations Engagement	1,120	-	1,807	177	1,140	2,661	544	-	7,449
	1,120	-	3,290	258	1,611	3,033	1,156	788	11,256
Program services:									
Health benefits	2,875	171,430	7,753	286	5,958	116	338	-	188,756
Direct community services funding	259,359	-	-	-	-	-	-	-	259,359
Health services and Programs	37,230	-	38,124	2,855	14,228	3,928	3,487	-	99,852
Regional Operations	-	-	3,408	331	349	188	587	-	4,863
	299,464	171,430	49,285	3,472	20,535	4,232	4,412	-	552,830
Total expenses	\$ 300,584	\$ 171,430	\$ 74,187	\$ 21,925	\$ 29,498	\$ 7,513	\$ 6,288	\$ 1,105	\$ 612,530

FIRST NATIONS HEALTH AUTHORITY

Expenses (Recovery) by Region
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2021, with comparative information for 2020

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2021 Total ¹
Direct community services funding	\$ 93,079	\$ 73,897	\$ 65,869	\$ 23,184	\$ 31,190	\$ 5,423	\$ 292,642
Health services and programs	20,840	12,950	12,152	6,696	5,458	48,103	106,199
Health benefits ¹	36,872	35,840	41,946	37,656	36,911	11,495	200,720
First Nations engagement	971	836	519	413	385	(216)	2,908
First National Health Council	95	41	69	42	59	1,755	2,061
First Nation Health Directors	10	22	25	29	7	1,268	1,361
Regional operations	907	1,401	1,198	1,170	1,005	15	5,696
Corporate operations	488	444	301	77	14	43,984	45,308
Total	\$ 153,262	\$ 125,431	\$ 122,079	\$ 69,267	\$ 75,029	\$ 111,827	\$ 656,895

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2020 Total ¹
Direct community services funding	\$ 79,765	\$ 68,783	\$ 55,095	\$ 17,651	\$ 28,647	\$ 9,418	\$ 259,359
Health services and programs	18,945	12,299	9,759	5,211	4,763	48,875	99,852
Health benefits ¹	32,855	30,706	38,320	30,466	34,444	21,965	188,756
First Nations engagement	1,424	1,687	1,045	519	744	2,030	7,449
First National Health Council	182	173	154	64	106	1,567	2,246
First Nation Health Directors	38	62	39	62	36	1,324	1,561
Regional operations	1,036	1,321	983	898	602	23	4,863
Corporate operations	507	387	261	67	12	47,210	48,444
Total	\$ 134,752	\$ 115,418	\$ 105,656	\$ 54,938	\$ 69,354	\$ 132,412	\$ 612,530

¹ Health Benefits regional costs represent direct payments to providers - for vision care, dental services, patient travel, mental health services, and medical supplies and equipment - based on their patient's band location and not where the services were provided.