

Financial Statements
(Expressed in thousands of dollars)

FIRST NATIONS HEALTH AUTHORITY

Year ended March 31, 2014



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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, 2014, the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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, 2014, 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.

Other Matter

The financial statements of First Nations Health Authority as at and for the year ended March 31, 2013 were audited by another auditor who expressed an unmodified opinion on those statements on August 20, 2013.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.



Chartered Accountants

June 26, 2014

Vancouver, Canada

FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2014, with comparative information for 2013

	2014	2013
Assets		
Current assets:		
Cash	\$ 43,131	\$ 3,973
Short-term investments (note 4)	15,040	18,824
Accounts receivable	4,399	2,271
Prepaid expenses	894	72
	<u>63,464</u>	<u>25,140</u>
Security deposits	88	55
Property and equipment (note 5)	4,316	1,330
	<u>\$ 67,868</u>	<u>\$ 26,525</u>

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 20,259	\$ 2,935
Deferred contributions (note 6)	8,812	16,002
	<u>29,071</u>	<u>18,937</u>

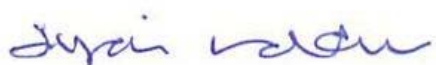
Net Assets

Invested in property and equipment	4,316	1,330
Internally restricted	15,617	-
Unrestricted	18,864	6,258
	<u>38,797</u>	<u>7,588</u>
	<u>\$ 67,868</u>	<u>\$ 26,525</u>

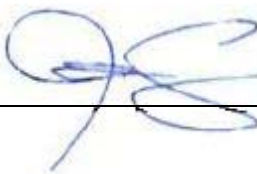
Commitments (note 7)

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, 2014, with comparative information for 2013

	2014	2013
Revenue:		
Health Canada	\$ 248,781	\$ 10,939
Province of British Columbia	8,545	6,770
Interest and miscellaneous income (note 4)	1,606	364
Health Authorities of British Columbia	458	113
University of Northern British Columbia	13	93
First Nations Information Governance Centre ("FNIGC")	6	97
	<u>259,409</u>	<u>18,376</u>
Expenses:		
Operations, implementation and amortization:		
Operations department	22,730	4,298
Implementation fund expenditures	3,064	2,734
Amortization	1,066	374
	<u>26,860</u>	<u>7,406</u>
Governance and Community Engagement (note 9):		
Community Engagement	4,991	5,424
First Nations Health Council	1,206	1,324
First Nations Health Directors Association	989	747
Gathering Wisdom	933	727
Regional Engagement	554	484
	<u>8,673</u>	<u>8,706</u>
Program services:		
Health benefits	95,592	-
Contribution agreements	81,763	-
Health services	9,838	-
Health actions	6,523	7,028
Ehealth / telehealth	261	-
Medical Services Plan Project Board	34	-
	<u>194,011</u>	<u>7,028</u>
	<u>229,544</u>	<u>23,140</u>
Excess (deficiency) of revenues over expenses	\$ 29,865	\$ (4,764)

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, 2014, with comparative information for 2013

	Invested in property and equipment	Internally restricted	Unrestricted	Total
Balance, March 31, 2013	\$ 1,330	\$ -	\$ 6,258	\$ 7,588
Purchases of property and equipment	2,708	-	(2,708)	-
Transfer of net assets from Health Canada (note 11)	1,344	-	-	1,344
Health Transformation Reserve	-	9,380	(9,380)	-
Medical Services Plan Project Board	-	3,966	(3,966)	-
Health Actions Initiatives	-	2,271	(2,271)	-
Excess (deficiency) of revenues over expenses	(1,066)	-	30,931	29,865
Balance, March 31, 2014	\$ 4,316	\$ 15,617	\$ 18,864	\$ 38,797

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, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenues over expenses	\$ 29,865	\$ (4,764)
Item not involving cash:		
Amortization	1,066	374
	30,931	(4,390)
Changes in non-cash operating working capital balances:		
Accounts receivable	(2,128)	2,860
Prepaid expenses	(822)	61
Security deposits	(33)	(22)
Accounts payable and accrued liabilities	17,324	(365)
Deferred contributions	(7,190)	(5,229)
	38,082	(7,085)
Investing activities:		
Purchases of property and equipment	(2,708)	(1,204)
Purchase of short-term investments	(10,222)	(33,661)
Maturities of short-term investments	14,006	22,411
	1,076	(12,454)
Increase (decrease) in cash	39,158	(19,539)
Cash, beginning of year	3,973	23,512
Cash, end of year	\$ 43,131	\$ 3,973
Supplementary information:		
Non-cash activities:		
Transfer of property and equipment from Health Canada (note 11)	1,344	-

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, 2014

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 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. The 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 financial instruments are measured at amortized cost.

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.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

3. Significant accounting policies (continued):

(a) Financial instruments (continued):

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 short-term funds and guaranteed investment certificates ("GICs") with an original term to maturity of between 90 days and 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

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, 2014.

(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.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

3. Significant accounting policies (continued):

(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.

(g) Employee benefits:

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

(h) Comparative information:

Certain comparative information has been reclassified to conform with this year's current financial statement presentation

4. Investments:

	2014	2013
Short-term funds	\$ 4,936	\$ 14,824
GICs	10,104	4,000
	<u>\$ 15,040</u>	<u>\$ 18,824</u>

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

5. Property and equipment:

March 31, 2014	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 5,578	\$ 2,261	\$ 3,317
Medical equipment	2,026	1,399	627
Vehicles	2,169	1,905	264
Leasehold improvements	305	237	68
Furniture, fixtures and equipment	144	104	40
	\$ 10,222	\$ 5,906	\$ 4,316

March 31, 2013	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 708	\$ 556	\$ 152
Leasehold improvements	266	164	102
Furniture, fixtures and equipment	85	63	22
Systems development work in progress	1,054	-	1,054
	\$ 2,113	\$ 783	\$ 1,330

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

6. Deferred contributions:

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

	Health Canada	Health Canada CCFA Funding	Health Canada Implementation Funding	Province of British Columbia (Canada Health Infoway)	FNIGC Regional Health Survey & FNREES	Other	2014
Deferred contributions, beginning of year	\$ 2,654	\$ -	\$ 12,972	\$ -	\$ 248	\$ 128	\$ 16,002
Contributions received	717	5,714	-	900	37	186	7,554
Contributions receivable	-	257	-	-	404	17	678
Less contributions payable	(3)	(998)	-	-	-	(15)	(1,016)
Less amounts recognized as revenue	(3,368)	(4,973)	(5,575)	(261)	(3)	(226)	(14,406)
Deferred contributions, end of year	\$ -	\$ -	\$ 7,397	\$ 639	\$ 686	\$ 90	\$ 8,812

	Health Canada	Health Canada AHHRI Funding	Health Canada Implementation Funding	Province of British Columbia	FNIGC Regional Health Survey & FNREES	Other	2013
Deferred contributions, beginning of year	\$ 4,000	\$ 125	\$ 16,910	\$ -	\$ -	\$ 196	\$ 21,231
Contributions received	1,968	-	-	-	63	137	2,168
Contributions receivable	1,562	-	-	14	282	-	1,858
Less amounts recognized as revenue	(876)	(125)	(3,938)	(14)	(97)	(205)	(5,255)
Less transfer to unrestricted	(4,000)	-	-	-	-	-	(4,000)
Deferred contributions, end of year	\$ 2,654	\$ -	\$ 12,972	\$ -	\$ 248	\$ 128	\$ 16,002

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

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:

2015	\$	3,040
2016		2,358
2017		1,824
2018		823
2019		55
	\$	8,100

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 monies 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 \$191 (2013 - \$701) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

	2014	2013
First Nations Health Council	\$ 109	\$ 131
First Nations Health Directors Association	82	34
Community engagement	-	489
Regional engagement	-	47
	\$ 191	\$ 701

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

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. The Plan has approximately 179,000 active members and 71,000 retired members. Active members include approximately 300 contributors from the FNHA.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan. The most recent valuation as at December 31, 2012 indicated an unfunded liability of \$1,370 million for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 \$899 for employer contributions to the Plan in fiscal 2014 (2013 - \$103).

11. Transfer of net assets from Health Canada:

Pursuant to the Assets and Software Sub Agreement between FNHA and Health Canada, assets and liabilities related to provision of the Federal Health programs were transferred from Health Canada to FNHA.

Assets and liabilities have been recorded at fair value, which has been assumed to be their carrying value at the time of transfer. Capital assets have been recorded at the original cost and accumulated amortization at the date of transfer.

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2014

11. Transfer of net assets from Health Canada (continued):

The following assets and liabilities were transferred:

			2014
	Cost	Accumulated amortization	Total
Assets:			
Accounts receivable:			
Health Canada portion of employee severance obligation			\$ 477
Capital assets:			
Vehicles	\$ 2,195	\$ 1,849	346
Medical and dental equipment and parts	2,020	1,325	695
Digital communication equipment	386	231	155
eHealth video conferencing equipment	807	659	148
Other furniture and fixtures	20	20	-
Total capital assets	\$ 5,428	\$ 4,084	1,344
Liabilities:			
Employee severance obligations payable			(477)
Net assets			\$ 1,344

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, 2014, with comparative information for 2013

	2014				2013			
	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	\$ 234,865	\$ -	\$ 13,916	\$ 248,781	\$ 6,000	\$ -	\$ 4,939	\$ 10,939
Province of British Columbia	-	8,284	261	8,545	-	6,756	14	6,770
Interest and miscellaneous income	1,487	-	119	1,606	364	-	-	364
Health Authorities	364	-	94	458	-	-	113	113
University of Northern British Columbia	-	-	13	13	-	-	93	93
First Nations Information Governance Centre	3	-	3	6	-	-	97	97
	236,719	8,284	14,406	259,409	6,364	6,756	5,256	18,376
Expenses:								
Operations, implementation and amortization:								
Operations departments	19,599	1,011	2,120	22,730	4,042	256	-	4,298
Implementation Fund expenditures	-	-	3,064	3,064	-	-	2,734	2,734
Amortization	1,066	-	-	1,066	374	-	-	374
	20,665	1,011	5,184	26,860	4,416	256	2,734	7,406
Governance and Community Engagement:								
Community Engagement	4,391	600	-	4,991	4,868	556	-	5,424
First Nations Health Council	1,206	-	-	1,206	1,324	-	-	1,324
First Nations Health Directors Association	903	-	86	989	528	-	219	747
Gathering Wisdom	933	-	-	933	727	-	-	727
Regional Engagement	548	-	6	554	469	-	15	484
	7,981	600	92	8,673	7,916	556	234	8,706
Program services:								
Health benefits	94,069	-	1,523	95,592	-	-	-	-
Contribution agreements	79,444	-	2,319	81,763	-	-	-	-
Health services	8,864	-	974	9,838	-	-	-	-
Health Actions	579	4,402	1,542	6,523	-	5,944	1,084	7,028
Ehealth / telehealth	-	-	261	261	-	-	-	-
Contribution Project Board	34	-	-	34	-	-	-	-
	182,990	4,402	6,619	194,011	-	5,944	1,084	7,028
	211,636	6,013	11,895	229,544	12,332	6,756	4,052	23,140
Excess (deficiency) of revenue over expenses	25,083	2,271	2,511	29,865	(5,968)	-	1,204	(4,764)
Capital assets purchased	197	-	2,511	2,708	-	-	1,204	1,204
Total	\$ 24,886	\$ 2,271	\$ -	\$ 27,157	\$ (5,968)	\$ -	\$ -	\$ (5,968)

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2014

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Operations, implementation and amortization:									
Operation departments	\$ 350	\$ -	\$ 11,017	\$ 6,466	\$ 4,323	\$ 42	\$ 339	\$ 193	\$ 22,730
Implementation funds expenditures	-	-	675	239	2,092	3	51	4	3,064
Amortization	-	-	-	1,066	-	-	-	-	1,066
	350	-	11,692	7,771	6,415	45	390	197	26,860
Governance and Community Engagement:									
Community Engagement	4,067	-	676	29	86	22	111	-	4,991
First Nations Health Council	-	-	286	114	61	12	177	556	1,206
First Nations Health Directors Association	-	-	367	142	117	81	139	143	989
Gathering Wisdom	4	-	-	114	45	765	5	-	933
Regional Engagement	-	-	-	3	7	508	36	-	554
	4,071	-	1,329	402	316	1,388	468	699	8,673
Program services:									
Health benefits	-	91,760	1,624	99	2,042	6	61	-	95,592
Contribution Agreements	81,763	-	-	-	-	-	-	-	81,763
Health services	-	1	5,491	619	3,146	280	301	-	9,838
Health Actions	4,131	-	1,506	194	438	167	87	-	6,523
Ehealth / telehealth	-	-	80	4	150	3	24	-	261
Contribution Project Board	34	-	-	-	-	-	-	-	34
	85,928	91,761	8,701	916	5,776	456	473	-	194,011
Total expenses	\$ 90,349	\$ 91,761	\$ 21,722	\$ 9,089	\$ 12,507	\$ 1,889	\$ 1,331	\$ 896	\$ 229,544

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2013

	Contribution agreements	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:								
Operations, implementation and amortization:								
Operation departments	\$ -	\$ 2,671	\$ 1,010	\$ 285	\$ 10	\$ 130	\$ 192	\$ 4,298
Implementation funds expenditures	-	915	185	1,309	-	185	140	2,734
Amortization	-	-	374	-	-	-	-	374
	-	3,586	1,569	1,594	10	315	332	7,406
Governance and Community Engagement:								
Community Engagement	4,110	562	516	35	63	138	-	5,424
First Nations Health Council	-	343	141	2	4	243	591	1,324
First Nations Health Directors Association	-	229	50	62	161	169	76	747
Gathering Wisdom	-	-	53	21	405	248	-	727
Regional Engagement	-	-	49	1	328	105	1	484
	4,110	1,134	809	121	961	903	668	8,706
Program services:								
Health benefits	-	-	-	-	-	-	-	-
Contribution Agreements	-	-	-	-	-	-	-	-
Health services	-	-	-	-	-	-	-	-
Health Actions	3,793	1,586	338	1,081	27	196	7	7,028
Ehealth / telehealth	-	-	-	-	-	-	-	-
Contribution Project Board	-	-	-	-	-	-	-	-
	3,793	1,586	338	1,081	27	196	7	7,028
Total expenses	\$ 7,903	\$ 6,306	\$ 2,716	\$ 2,796	\$ 998	\$ 1,414	\$ 1,007	\$ 23,140

FIRST NATIONS HEALTH AUTHORITY

Expenses by Region
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2014, with comparative information for 2013

	North ¹	Interior	Vancouver Island	Fraser ¹	Vancouver Coastal	2014 Total ²
Contribution agreements	\$ 28,338	\$ 16,881	\$ 19,289	\$ 5,367	\$ 7,651	\$ 77,526
Community engagement hubs	1,478	980	757	320	330	3,865
Health services	3,052	1,152	235	208	1,097	5,744
Health benefits ²	882	499	186	113	444	2,124
Health Action Community Initiatives	180	372	185	90	190	1,017
Regional Staff – salary and travel	160	98	105	92	87	542
First National Health Council	99	112	125	104	75	515
Regional engagement – Governance	151	212	96	36	46	541
First Nation Health Directors	37	67	33	40	49	226
Regional operation and maintenance costs	154	68	14	61	126	423
Total	\$ 34,531	\$ 20,441	\$ 21,025	\$ 6,431	\$ 10,095	\$ 92,523

	North ¹	Interior	Vancouver Island	Fraser ¹	Vancouver Coastal	2013 Total ²
Regional engagement – Governance	\$ 215	\$ 91	\$ 124	\$ 15	\$ 39	\$ 484
Community engagement hubs	1,637	918	824	398	333	4,110
Health Action Community Initiatives	260	532	263	89	227	1,371
First Nation Health Council	118	131	129	126	86	590
First Nation Health Directors	18	42	23	24	20	127
Total	\$ 2,248	\$ 1,714	\$ 1,363	\$ 652	\$ 705	\$ 6,682

Note 1: First Nation Health Council costs for the North and Fraser regions include a portion of the costs for Chair and Vice Chair related to work done in the region.

Note 2: 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.