

Financial Statements
(Expressed in thousands of dollars)

FIRST NATIONS HEALTH AUTHORITY

Year ended March 31, 2015



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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, 2015, the statements of operations, changes in net assets and cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.

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, 2015, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

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



Chartered Accountants

June 25, 2015

Vancouver, Canada

FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2015, with comparative information for 2014

| | 2015 | 2014 |
|---------------------------------|-------------------|------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 69,230 | \$ 43,131 |
| Short-term investments (note 4) | 24,268 | 15,040 |
| Accounts receivable | 3,338 | 4,399 |
| Prepaid expenses | 1,224 | 894 |
| | <u>98,060</u> | <u>63,464</u> |
| Security deposits | 141 | 88 |
| Property and equipment (note 5) | 5,277 | 4,316 |
| | <u>\$ 103,478</u> | <u>\$ 67,868</u> |

Liabilities

| | | |
|--|---------------|---------------|
| Current liabilities: | | |
| Accounts payable and accrued liabilities | \$ 25,201 | \$ 20,259 |
| Deferred contributions (note 6) | 4,807 | 8,812 |
| | <u>30,008</u> | <u>29,071</u> |

Net Assets

| | | |
|------------------------------------|-------------------|------------------|
| Invested in property and equipment | 5,277 | 4,316 |
| Internally restricted | 48,224 | 15,617 |
| Unrestricted | 19,969 | 18,864 |
| | <u>73,470</u> | <u>38,797</u> |
| | <u>\$ 103,478</u> | <u>\$ 67,868</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, 2015, with comparative information for 2014

| | 2015 | 2014 |
|---|------------------|------------------|
| Revenue: | | |
| Health Canada | \$ 413,771 | \$ 248,781 |
| Province of British Columbia | 12,353 | 8,545 |
| Interest and miscellaneous income (note 4) | 2,325 | 1,606 |
| Health Authorities of British Columbia | 660 | 458 |
| First Nations Information Governance Centre ("FNIGC") | 491 | 6 |
| University of Northern British Columbia | - | 13 |
| | <u>429,600</u> | <u>259,409</u> |
| Expenses: | | |
| Operations: | | |
| Corporate operations | 31,378 | 21,834 |
| | <u>31,378</u> | <u>21,834</u> |
| Governance and First Nations Engagement (note 9): | | |
| First Nations Health Council | 1,333 | 1,206 |
| First Nations Health Directors Association | 919 | 989 |
| First Nations Engagement | 1,057 | 1,568 |
| Regional operations | 2,440 | 838 |
| | <u>5,749</u> | <u>4,601</u> |
| Program services: | | |
| Health benefits | 137,699 | 96,298 |
| Direct community services funding | 168,481 | 80,772 |
| Health services and programs | 51,620 | 26,039 |
| | <u>357,800</u> | <u>203,109</u> |
| | <u>394,927</u> | <u>229,544</u> |
| Excess of revenues over expenses | <u>\$ 34,673</u> | <u>\$ 29,865</u> |

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, 2015, with comparative information for 2014

| | Invested in property and equipment | Internally restricted | Unrestricted | Total |
|--|--|--------------------------|--------------|-----------|
| Balance, March 31, 2014 | \$ 4,316 | \$ 15,617 | \$ 18,864 | \$ 38,797 |
| Purchases of property and equipment | 3,092 | - | (3,092) | - |
| Health Transformation Reserve | - | - | - | - |
| Medical Services Plan Project Board | - | 3,963 | (3,963) | - |
| Health Actions Initiatives | - | (2) | 2 | - |
| CCFA - Federal Tobacco Control Strategy Funding | - | 390 | (390) | - |
| CCFA - Prescription Drug Abuse Funding | - | 256 | (256) | - |
| Health Service Enhancement Reserve | - | 13,000 | (13,000) | - |
| Infrastructure Reserve | - | 15,000 | (15,000) | - |
| Excess (deficiency) of revenues over expenses | (2,131) | - | 36,804 | 34,673 |
| Balance, March 31, 2015 | \$ 5,277 | \$ 48,224 | \$ 19,969 | \$ 73,470 |

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, 2015, with comparative information for 2014

| | 2015 | 2014 |
|--|-----------|-----------|
| Cash provided by (used in): | | |
| Operating activities: | | |
| Excess (deficiency) of revenues over expenses | \$ 34,673 | \$ 29,865 |
| Item not involving cash: | | |
| Amortization | 2,131 | 1,066 |
| | 36,804 | 30,931 |
| Changes in non-cash operating working capital balances: | | |
| Accounts receivable | 1,061 | (2,128) |
| Prepaid expenses | (330) | (822) |
| Security deposits | (53) | (33) |
| Accounts payable and accrued liabilities | 4,942 | 17,324 |
| Deferred contributions | (4,005) | (7,190) |
| | 38,419 | 38,082 |
| Investing activities: | | |
| Purchases of property and equipment | (3,092) | (2,708) |
| Purchase of short-term investments | (24,313) | (10,222) |
| Maturities of short-term investments | 15,085 | 14,006 |
| | (12,320) | 1,076 |
| Increase in cash | 26,099 | 39,158 |
| Cash, beginning of year | 43,131 | 3,973 |
| Cash, end of year | \$ 69,230 | \$ 43,131 |
| Supplementary information: | | |
| Non-cash activities: | | |
| Transfer of property and equipment from Health Canada | \$ - | \$ 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, 2015

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. 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, 2015

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, 2015.

(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, 2015

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:

| | 2015 | 2014 |
|------------------|------------------|------------------|
| Short-term funds | \$ 1 | \$ 4,936 |
| GICs | 24,267 | 10,104 |
| | <u>\$ 24,268</u> | <u>\$ 15,040</u> |

Available funds are invested in one year GICs with rates of return ranging from 1.75% to 1.40%. In Fiscal 2015, interest earned on GICs was \$259 (2014 - \$122).

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2015

5. Property and equipment:

| March 31, 2015 | Cost | Accumulated amortization | Net book value |
|-----------------------------------|-----------|-----------------------------|-------------------|
| Computer equipment | \$ 7,904 | \$ 3,974 | \$ 3,930 |
| Medical equipment | 2,026 | 1,544 | 482 |
| Vehicles | 2,734 | 2,051 | 683 |
| Leasehold improvements | 455 | 304 | 151 |
| Furniture, fixtures and equipment | 144 | 113 | 31 |
| | \$ 13,263 | \$ 7,986 | \$ 5,277 |

| 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 |

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2015

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 | 2015 |
|---|------------------|-------------------------------------|---|--|--|--------|----------|
| Deferred contributions, beginning of year | \$ - | \$ - | \$ 7,397 | \$ 639 | \$ 686 | \$ 90 | \$ 8,812 |
| Contributions received | - | 9,363 | - | - | 20 | 323 | 9,706 |
| Contributions receivable | - | 162 | - | 1,280 | 548 | - | 1,990 |
| Less contributions payable | - | (895) | - | - | - | - | (895) |
| Less amounts recognized as revenue | - | (8,630) | (3,708) | (1,873) | (491) | (104) | (14,806) |
| Deferred contributions, end of year | \$ - | \$ - | \$ 3,689 | \$ 46 | \$ 763 | \$ 309 | \$ 4,807 |

| | 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 |

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2015

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:

| | | |
|------|----|-------|
| 2016 | \$ | 3,819 |
| 2017 | | 3,078 |
| 2018 | | 1,695 |
| 2019 | | 715 |
| 2020 | | 451 |
| | \$ | 9,758 |

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 \$205 (2014 - \$191) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

| | 2015 | 2014 |
|--|--------|--------|
| First Nations Health Council | \$ 121 | \$ 109 |
| First Nations Health Directors Association | 84 | 82 |
| | \$ 205 | \$ 191 |

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2015

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 182,000 active members and 75,000 retired members. Active members include approximately 383 contributors from 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 \$2,126 for employer contributions to the Plan in fiscal 2015 (2014 - \$899).

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, 2015, with comparative information for 2014

| | 2015 | | | | 2014 | | | |
|--|--|--|-------------|------------------|--|--|-------------|------------------|
| | 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 | \$ 401,433 | \$ - | \$ 12,338 | \$ 413,771 | \$ 234,865 | \$ - | \$ 13,916 | \$ 248,781 |
| Province of British Columbia | - | 10,480 | 1,873 | 12,353 | - | 8,284 | 261 | 8,545 |
| Interest and miscellaneous income | 2,224 | - | 101 | 2,325 | 1,487 | - | 119 | 1,606 |
| Health Authorities | 657 | - | 3 | 660 | 364 | - | 94 | 458 |
| First Nations Information Governance Centre | - | - | 491 | 491 | 3 | - | 3 | 6 |
| University of Northern British Columbia | - | - | - | - | - | - | 13 | 13 |
| | 404,314 | 10,480 | 14,806 | 429,600 | 236,719 | 8,284 | 14,406 | 259,409 |
| Expenses: | | | | | | | | |
| Operations: | | | | | | | | |
| Corporate operations | 29,211 | 187 | 1,980 | 31,378 | 18,449 | 237 | 3,148 | 21,834 |
| | 29,211 | 187 | 1,980 | 31,378 | 18,449 | 237 | 3,148 | 21,834 |
| Governance and Community Engagement: | | | | | | | | |
| First Nations Health Council | 1,333 | - | - | 1,333 | 1,206 | - | - | 1,206 |
| First Nations Health Directors Association | 919 | - | - | 919 | 903 | - | 86 | 989 |
| First Nations Engagement | 1,057 | - | - | 1,057 | 1,562 | - | 6 | 1,568 |
| Regional Engagement | 2,437 | - | 3 | 2,440 | 838 | - | - | 838 |
| | 5,746 | - | 3 | 5,749 | 4,509 | - | 92 | 4,601 |
| Program services: | | | | | | | | |
| Health benefits | 135,251 | - | 2,448 | 137,699 | 94,774 | - | 1,524 | 96,298 |
| Direct community services funding | 163,226 | 4,222 | 1,033 | 168,481 | 77,866 | 1,656 | 1,250 | 80,772 |
| Health services and Programs | 38,489 | 6,073 | 7,058 | 51,620 | 16,038 | 4,120 | 5,881 | 26,039 |
| | 336,966 | 10,295 | 10,539 | 357,800 | 188,678 | 5,776 | 8,655 | 203,109 |
| | 371,923 | 10,482 | 12,522 | 394,927 | 211,636 | 6,013 | 11,895 | 229,544 |
| Excess (deficiency) of revenue over expenses | 32,391 | (2) | 2,284 | 34,673 | 25,083 | 2,271 | 2,511 | 29,865 |
| Capital assets purchased | 808 | - | 2,284 | 3,092 | 197 | - | 2,511 | 2,708 |
| Total | \$ 31,583 | \$ (2) | \$ - | \$ 31,581 | \$ 24,886 | \$ 2,271 | \$ - | \$ 27,157 |

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2015

| | Contribution agreements | Health benefits | Salaries and benefits | General administrative | Professional fees | Community meetings and travel | Travel and meetings | Honoraria | Total |
|--|----------------------------|--------------------|--------------------------|---------------------------|----------------------|-------------------------------------|------------------------|---------------|-------------------|
| Expenses: | | | | | | | | | |
| Operations: | | | | | | | | | |
| Corporate Operations | \$ 37 | \$ - | \$ 12,228 | \$ 12,623 | \$ 5,720 | \$ 23 | \$ 533 | \$ 214 | \$ 31,378 |
| | 37 | - | 12,228 | 12,623 | 5,720 | 23 | 533 | 214 | 31,378 |
| Governance and First Nations Engagement: | | | | | | | | | |
| First Nations Health Council | - | - | 258 | 183 | 7 | 58 | 243 | 584 | 1,333 |
| First Nations Health Directors Association | - | - | 301 | 130 | 64 | 115 | 182 | 127 | 919 |
| First Nations Engagement | - | - | - | 22 | 157 | 840 | 36 | 2 | 1,057 |
| Regional Operations | - | - | 2,000 | 76 | 8 | 27 | 329 | - | 2,440 |
| | - | - | 2,559 | 411 | 236 | 1,040 | 790 | 713 | 5,749 |
| Program services: | | | | | | | | | |
| Health benefits | 1,560 | 128,435 | 4,256 | 200 | 3,028 | 16 | 204 | - | 137,699 |
| Direct community services funding | 168,481 | - | - | - | - | - | - | - | 168,481 |
| Health services and Programs | 21,033 | - | 16,610 | 2,950 | 9,260 | 337 | 1,430 | - | 51,620 |
| | 191,074 | 128,435 | 20,866 | 3,150 | 12,288 | 353 | 1,634 | - | 357,800 |
| Total expenses | \$ 191,111 | \$128,435 | \$ 35,653 | \$ 16,184 | \$ 18,244 | \$ 1,416 | \$ 2,957 | \$ 927 | \$ 394,927 |

FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program (continued)
(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: | | | | | | | | | |
| Corporate Operations | \$ - | \$ - | \$ 9,761 | \$ 7,651 | \$ 3,950 | \$ 26 | \$ 249 | \$ 197 | \$ 21,834 |
| | - | - | 9,761 | 7,651 | 3,950 | 26 | 249 | 197 | 21,834 |
| Governance and First Nations Engagement: | | | | | | | | | |
| First Nations Health Council | - | - | 286 | 114 | 61 | 12 | 177 | 556 | 1,206 |
| First Nations Health Directors Association | - | - | 367 | 142 | 117 | 81 | 139 | 143 | 989 |
| First Nations Engagement | - | - | - | 114 | 136 | 1,295 | 23 | - | 1,568 |
| Regional Operations | - | - | 676 | 32 | 1 | - | 129 | - | 838 |
| | - | - | 1,329 | 402 | 315 | 1,388 | 468 | 699 | 4,601 |
| Program services: | | | | | | | | | |
| Health benefits | 705 | 91,760 | 1,625 | 99 | 2,043 | 6 | 60 | - | 96,298 |
| Direct community services funding | 80,772 | - | - | - | - | - | - | - | 80,772 |
| Health services and Programs | 8,872 | 1 | 9,007 | 937 | 6,199 | 469 | 554 | - | 26,039 |
| | 90,349 | 91,761 | 10,632 | 1,036 | 8,242 | 475 | 614 | - | 203,109 |
| Total expenses | \$ 90,349 | \$ 91,761 | \$ 21,722 | \$ 9,089 | \$ 12,507 | \$ 1,889 | \$ 1,331 | \$ 896 | \$ 229,544 |

FIRST NATIONS HEALTH AUTHORITY

Expenses by Region
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2015, with comparative information for 2014

| | North ¹ | Interior | Vancouver Island | Fraser ¹ | Vancouver Coastal | 2015 Total ² |
|-----------------------------------|--------------------|------------------|---------------------|---------------------|----------------------|----------------------------|
| Direct community services funding | \$ 54,369 | \$ 40,028 | \$ 39,456 | \$ 14,097 | \$ 16,733 | \$ 164,683 |
| Health services and programs | 11,861 | 6,175 | 3,170 | 1,176 | 2,123 | 24,505 |
| Health benefits ² | 1,675 | 1,075 | 568 | 279 | 1,024 | 4,621 |
| First Nations engagement | 329 | 281 | 211 | 131 | 107 | 1,059 |
| First National Health Council | 87 | 125 | 179 | 101 | 102 | 594 |
| First Nation Health Directors | 50 | 63 | 43 | 32 | 41 | 229 |
| Regional operations | 375 | 407 | 522 | 254 | 256 | 1,814 |
| Corporate operations | 47 | 24 | 16 | 1 | 4 | 92 |
| Total | \$ 68,793 | \$ 48,178 | \$ 44,165 | \$ 16,071 | \$ 20,390 | \$ 197,597 |

| | North ¹ | Interior | Vancouver Island | Fraser ¹ | Vancouver Coastal | 2014 Total ² |
|-----------------------------------|--------------------|------------------|---------------------|---------------------|----------------------|----------------------------|
| Direct community services funding | \$ 27,325 | \$ 16,885 | \$ 19,421 | \$ 5,625 | \$ 8,171 | \$ 77,427 |
| Health services and programs | 5,757 | 2,514 | 1,047 | 360 | 1,133 | 10,811 |
| Health benefits ² | 882 | 499 | 186 | 113 | 444 | 2,124 |
| First Nations engagement | 163 | 221 | 96 | 97 | 58 | 635 |
| First National Health Council | 99 | 112 | 125 | 104 | 75 | 515 |
| First Nation Health Directors | 37 | 67 | 33 | 40 | 49 | 226 |
| Regional operations | 167 | 102 | 109 | 91 | 82 | 551 |
| Corporate operations | 101 | 41 | 8 | 1 | 83 | 234 |
| Total | \$ 34,531 | \$ 20,441 | \$ 21,025 | \$ 6,431 | \$ 10,095 | \$ 92,523 |

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.