

Financial Statements  
(Expressed in thousands of dollars)

# **FIRST NATIONS HEALTH AUTHORITY**

And Independent Auditors' Report thereon

Year ended March 31, 2020



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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, 2020
- 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, 2020, 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.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada  
June 19, 2020

# FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position  
(Expressed in thousands of dollars)

March 31, 2020, with comparative information for 2019

	2020	2019
<b>Assets</b>		
Current assets:		
Cash	\$ 188,868	\$ 95,785
Short-term investments (note 4)	83,995	73,747
Accounts receivable	24,934	105,628
Prepaid expenses	16,607	4,802
	<u>314,404</u>	<u>279,962</u>
Security deposits	201	162
Capital assets (note 5)	3,651	2,911
	<u>\$ 318,256</u>	<u>\$ 283,035</u>

## Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 82,317	\$ 75,812
Deferred contributions (note 6)	40,661	13,575
	<u>122,978</u>	<u>89,387</u>

## Net Assets

Invested in property and equipment	3,651	2,911
Internally restricted (note 10)	133,587	94,290
Unrestricted	58,040	96,447
	<u>195,278</u>	<u>193,648</u>
Commitments (note 7)		
Economic dependence (note 2)		
	<u>\$ 318,256</u>	<u>\$ 283,035</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, 2020, with comparative information for 2019

	2020	2019
Revenue (Schedule 1):		
Health Canada	\$ 548,815	\$ 532,737
Province of British Columbia	51,468	60,351
Interest and miscellaneous income	12,478	5,868
Health Authorities of British Columbia	847	661
First Nations Information Governance Centre ("FNIGC")	552	-
	<u>614,160</u>	<u>599,617</u>
Expenses (Schedules 2 and 3):		
Corporate operations (note 12)	48,444	42,531
Governance and First Nations Engagement:		
First Nations Health Council (note 12)	2,246	2,024
First Nations Health Directors Association (note 12)	1,561	1,579
First Nations Engagement	7,449	6,734
	<u>11,256</u>	<u>10,337</u>
Program services:		
Health benefits	188,756	168,723
Direct community services funding	259,359	243,247
Health services and programs	99,852	91,289
Regional Operations	4,863	4,004
	<u>552,830</u>	<u>507,263</u>
	<u>612,530</u>	<u>560,131</u>
Excess of revenues over expenses	\$ 1,630	\$ 39,486

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, 2020, with comparative information for 2019

	Invested in capital assets	Internally restricted (note 10)	Unrestricted	Total
Balance, March 31, 2018	\$ 3,950	\$ 56,847	\$ 93,365	\$ 154,162
Purchases of property and equipment	946	-	(946)	-
Province of BC Internally Restricted	-	(6,390)	6,390	-
Health Canada Internally Restricted	-	2,323	(2,323)	-
FNHA Internal Reserves	-	41,510	(41,510)	-
Excess (deficiency) of revenue over expenses	(1,985)	-	41,471	39,486
Balance, March 31, 2019	2,911	94,290	96,447	193,648
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

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, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 1,630	\$ 39,486
Items not affecting cash:		
Gain on disposal of capital assets	(16)	(14)
Amortization	1,600	1,999
	3,214	41,471
Changes in non-cash operating working capital balances:		
Accounts receivable	80,694	(89,716)
Prepaid expenses	(11,805)	(125)
Security deposits	(39)	8
Accounts payable and accrued liabilities	6,505	30,983
Deferred contributions	27,086	2,938
	105,655	(14,441)
Investing activities:		
Purchases of capital assets, net	(2,324)	(946)
Purchase of short-term investments	(83,995)	(73,747)
Maturities of short-term investments	73,747	63,746
	(12,572)	(10,947)
Increase (decrease) in cash	93,083	(25,388)
Cash, beginning of year	95,785	121,173
Cash, end of year	\$ 188,868	\$ 95,785

See accompanying notes and schedules to financial the statements.



# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

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## 1. Organization:

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

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

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

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

## 2. Economic dependence:

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

## 3. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and reflect the following significant accounting policies:

### (a) Financial instruments:

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

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

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

#### (a) Financial instruments (continued):

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

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

#### (b) Short-term investments:

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

#### (c) 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

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

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, 2020.

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

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

(c) Capital assets (continued):

Effective April 1, 2019, FNHA adopted the new guidance in Section 4433, *Tangible Capital Assets Held by Not-for-Profit Organizations*. Section 4433, directs organizations to apply the accounting guidance of Section 3061, *Property Plant and Equipment* in Part II of the CPA Canada Handbook. In so doing, the new section requires that organizations annually assess for partial impairment of tangible capital assets, to be recorded where applicable, as a non-reversible impairment expense. In addition, where practical, to componentize capital assets when estimates can be made of the useful lives of the separate components. This section is applied on a prospective basis with the exception of the transitional provision to recognize an adjustment to opening net assets for partial impairments of tangible assets that existed as at April 1, 2019. The implementation of this change had no impact on the financial statements.

(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) Use of estimates:

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

(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:

	2020	2019
GICs, at amortized cost	\$ 83,995	\$ 73,747

Available funds are invested in one year GICs with rates of return ranging from 1.40% to 2.23% (2019 - 2.00% to 2.63%). In Fiscal 2020, interest earned on GICs was \$1,832 (2019 - \$1,369).

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

## 5. Capital assets:

March 31, 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

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

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

## 6. Deferred contributions:

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

	Health Canada CCCA 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

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

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

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## 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:

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2021	\$	5,964
2022		4,574
2023		3,571
2024		3,040
2025		1,549
	\$	18,698

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## 8. Financial risks:

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

(a) Interest rate risk:

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

(b) Credit risk:

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

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

(c) Liquidity risk:

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

(d) COVID-19:

The declaration of the COVID-19 virus as a pandemic by the World Health Organization in March 2020, and the subsequent shut-downs have had a significant impact on FNHA and its operations throughout the province of British Columbia. The current situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on FNHA's operations cannot be estimated reliably at this time.

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

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## 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, 2018, the Plan has approximately 204,593 (2017 - 197,279) active members and 100,971 (2017 - 95,290) retired members. Active members include approximately 688 (2019 - 788) contributors from FNHA at March 31, 2020.

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 \$5.09 million (2019 - \$4.42 million) for employer contributions to the Plan in fiscal 2020.

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

## 10. Internally restricted net assets:

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

	2020	2019
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 2,001	\$ 2,110
End-to-End Joint Project Board	3,314	4,659
Responses to Legalization of N.M. Cannabis	126	-
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	743	61
Prescription Drug Abuse Funding	1,432	599
Victims Family Violence Funding	-	42
Mental Wellness Interim Measures Funding	4,589	840
Social Determinants of Health	-	2,000
Palliative Care Funding	418	-
Cultural Safety & Humility Funding	77	-
Emergency Management Funding	1,451	-
FNHA Reserves:		
Health Transformation Reserve	335	2,586
Health Service Enhancement Reserve	7,348	9,410
Infrastructure Reserve	13,684	13,895
Regional Transformation Reserve	1,292	1,428
Health Benefits Claims Reserve	10,000	10,000
First Nations Treatment Centre Reserve	39,797	20,000
Mental Health & Wellness Reserve	25,617	15,000
FNHA IMIT & Business Project Reserve	8,234	11,660
Community Health Planning Reserve	4,952	-
Community Capital Investment Reserve	3,829	-
Healing Our Spirit Worldwide Reserve	2,992	-
Tenant Improvement Reserve	1,356	-
	\$ 133,587	\$ 94,290



# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2020

## 11. Remuneration of employees and directors:

For the fiscal year ended March 31, 2020, FNHA paid total remuneration of \$2,566 (2019 - \$2,061) 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	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

Position	Retainer	Meeting Fees	2019
Board Chair	\$ 30	\$ 54	\$ 84
Vice-Chair	11	14	25
Secretary/Treasurer	11	12	23
Member	8	18	26
Member	8	17	25
Member	8	14	22
Member	7	14	21
Member	8	12	20
Member	5	10	15
	\$ 96	\$ 165	\$ 261

## 12. Comparative information:

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

# FIRST NATIONS HEALTH AUTHORITY

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

Schedule 1

Year ended March 31, 2020, with comparative information for 2019

	2020				2019			
	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total
<b>Revenue:</b>								
Health Canada	\$ 526,800	\$ -	\$ 22,015	\$ 548,815	\$ 499,668	\$ -	\$ 33,069	\$ 532,737
Province of British Columbia	-	16,630	34,838	51,468	25,000	22,440	12,911	60,351
Interest and miscellaneous income	8,879	-	3,599	12,478	5,420	-	448	5,868
Health Authorities	842	-	5	847	658	-	3	661
First Nations Information Governance Centre	-	-	552	552	-	-	-	-
	536,521	16,630	61,009	614,160	530,746	22,440	46,431	599,617
<b>Expenses:</b>								
Corporate operations	48,301	26	117	48,444	42,455	30	46	42,531
<b>Governance and Community Engagement:</b>								
First Nations Health Council	2,246	-	-	2,246	1,760	-	264	2,024
First Nations Health Directors Association	1,561	-	-	1,561	1,579	-	-	1,579
First Nations Engagement	7,362	2	85	7,449	6,294	4	436	6,734
	11,169	2	85	11,256	9,633	4	700	10,337
<b>Program services:</b>								
Health benefits	181,144	-	7,612	188,756	155,979	-	12,744	168,723
Direct community services funding	226,644	4,719	27,996	259,359	214,134	11,531	17,582	243,247
Health services and Programs	67,183	4,165	28,504	99,852	60,549	12,511	18,229	91,289
Regional Engagement	4,781	1	81	4,863	3,993	-	11	4,004
	479,752	8,885	64,193	552,830	434,655	24,042	48,566	507,263
	539,222	8,913	64,395	612,530	486,743	24,076	49,312	560,131
Excess (deficiency) of revenue over expenses	(2,701)	7,717	(3,386)	1,630	44,003	(1,636)	(2,881)	39,486
Capital assets purchased	(2,340)	-	-	(2,340)	(946)	-	-	(946)
<b>Total</b>	<b>\$ (5,041)</b>	<b>\$ 7,717</b>	<b>\$ (3,386)</b>	<b>\$ (710)</b>	<b>\$ 43,057</b>	<b>\$ (1,636)</b>	<b>\$ (2,881)</b>	<b>\$ 38,540</b>

# FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 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
<b>Total expenses</b>	<b>\$ 300,584</b>	<b>\$ 171,430</b>	<b>\$ 74,187</b>	<b>\$ 21,925</b>	<b>\$ 29,498</b>	<b>\$ 7,513</b>	<b>\$ 6,288</b>	<b>\$ 1,105</b>	<b>\$ 612,530</b>

# FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2019

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ -	\$ -	\$ 19,012	\$ 15,101	\$ 7,254	\$ 146	\$ 754	\$ 264	\$ 42,531
Governance and First Nations Engagement:									
First Nations Health Council	-	-	658	30	290	65	376	605	2,024
First Nations Health Directors Association	-	-	574	47	302	285	237	134	1,579
First Nations Engagement	1,024	-	2,036	22	215	3,335	102	-	6,734
	1,024	-	3,268	99	807	3,685	715	739	10,337
Program services:									
Health benefits	2,875	151,092	7,343	340	6,738	79	256	-	168,723
Direct community services funding	243,247	-	-	-	-	-	-	-	243,247
Health services and Programs	36,507	-	32,914	2,883	13,306	2,924	2,755	-	91,289
Regional Operations	-	-	2,711	360	345	6	582	-	4,004
	282,629	151,092	42,968	3,583	20,389	3,009	3,593	-	507,263
<b>Total expenses</b>	<b>\$ 283,653</b>	<b>\$ 151,092</b>	<b>\$ 65,248</b>	<b>\$ 18,783</b>	<b>\$ 28,450</b>	<b>\$ 6,840</b>	<b>\$ 5,062</b>	<b>\$ 1,003</b>	<b>\$ 560,131</b>

# FIRST NATIONS HEALTH AUTHORITY

Expenses by Region  
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2020, with comparative information for 2019

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2020 Total <sup>1</sup>
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 <sup>1</sup>	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
<b>Total</b>	<b>\$ 134,752</b>	<b>\$ 115,418</b>	<b>\$ 105,656</b>	<b>\$ 54,938</b>	<b>\$ 69,354</b>	<b>\$ 132,412</b>	<b>\$ 612,530</b>

	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Provincial	2019 Total <sup>1</sup>
Direct community services funding	\$ 73,692	\$ 56,305	\$ 55,563	\$ 18,588	\$ 27,215	\$ 11,884	\$ 243,247
Health services and programs	19,065	12,856	8,590	5,189	3,516	42,073	91,289
Health benefits <sup>1</sup>	2,288	1,405	1,100	476	1,450	162,004	168,723
First Nations engagement	1,970	1,570	767	405	689	1,333	6,734
First National Health Council	175	168	144	59	77	1,401	2,024
First Nation Health Directors	46	61	42	47	20	1,363	1,579
Regional operations	927	1,177	686	578	570	66	4,004
Corporate operations	11	13	7	4	-	42,496	42,531
<b>Total</b>	<b>\$ 98,174</b>	<b>\$ 73,555</b>	<b>\$ 66,899</b>	<b>\$ 25,346</b>	<b>\$ 33,537</b>	<b>\$ 262,620</b>	<b>\$ 560,131</b>

Note 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. The majority of Health Benefit costs were not tracked at regional levels in the prior year.