

Financial statements of

First Nations Health Authority

March 31, 2013, March 31, 2012 and April 1, 2011

First Nations Health Authority

March 31, 2013, March 31, 2012 and April 1, 2011

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Independent Auditor's Report

To the Members of First Nations Health Authority

We have audited the accompanying financial statements of First Nations Health Authority, which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011, and the statements of operations, changes in net assets and cash flows for the years ended March 31, 2013 and March 31, 2012, 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 audits. We conducted our audits 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 the auditor's 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, the auditor considers 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 in our audits 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, 2013, March 31, 2012 and April 1, 2011, and the results of its operations, changes in its net assets and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

The Society Act (British Columbia) requires the auditor to opine on whether the financial statements are prepared on a basis consistent with that of the prior year. We draw attention to the fact that, effective April 1, 2012, the First Nations Health Authority changed its financial reporting framework as described in Note 3 to the financial statements.

Deloitte LLP

Chartered Accountants
August 20, 2013
Vancouver, British Columbia

First Nations Health Authority

Statements of operations

years ended March 31, 2013 and March 31, 2012

	2013	2012
		(Note 3)
	\$	\$
Revenues		
Health Canada	10,938,658	4,929,304
Province of British Columbia	6,770,208	4,000,000
Interest and miscellaneous income (Note 5)	364,245	188,199
Health Authorities	113,179	100,182
First Nations Information Governance Centre	96,719	66,079
University of Northern British Columbia	92,565	369,572
	18,375,574	9,653,336
Expenses		
Operations, transition and program services		
Health Actions	7,027,379	4,652,272
Operations	4,298,415	2,756,754
Transition funding expenditures	2,733,408	90,234
Amortization	374,354	317,386
	14,433,556	7,816,646
Governance and Community Engagement (Note 10)		
Community Engagement	5,423,727	5,117,267
First Nations Health Council	1,323,867	1,844,079
First Nations Health Directors Association	746,796	789,318
Gathering Wisdom	727,134	583,473
Regional Engagement	484,381	835,063
	8,705,905	9,169,200
	23,139,461	16,985,846
Deficiency of revenues over expenses for the year	(4,763,887)	(7,332,510)

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Statements of changes in net assets

years ended March 31, 2013 and March 31, 2012

	Invested in property and equipment	Unrestricted	Total
	\$	\$	\$
Balance, April 1, 2011 (Note 3)	287,658	19,396,831	19,684,489
Purchases of property and equipment	456,704	(456,704)	-
Deficiency of revenues over expenses for the year	(276,021)	(7,056,489)	(7,332,510)
Balance, March 31, 2012 (Note 3)	468,341	11,883,638	12,351,979
Purchases of property and equipment	1,204,100	(1,204,100)	-
Deficiency of revenues over expenses for the year	(342,322)	(4,421,565)	(4,763,887)
Balance, end of year	1,330,119	6,257,973	7,588,092

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority


Statements of financial position

as at March 31, 2013, March 31, 2012 and April 1, 2011

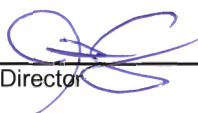
	March 31, 2013	March 31, 2012 (Note 3)	April 1, 2011 (Note 3)
	\$	\$	\$
Assets			
Current assets			
Cash	3,972,679	23,511,949	16,807,121
Investments (Note 5)	18,824,622	7,606,073	5,581,672
Accounts receivable	2,270,998	5,131,006	371,037
Prepaid expenses	72,069	133,054	158,279
	25,140,368	36,382,082	22,918,109
Security deposits	54,687	32,177	22,954
Property and equipment (Note 6)	1,330,119	468,341	287,658
	26,525,174	36,882,600	23,228,721
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	2,935,416	3,300,096	3,544,232
Deferred contributions (Note 7)	16,001,666	21,230,525	-
	18,937,082	24,530,621	3,544,232
Net assets			
Invested in property and equipment	1,330,119	468,341	287,658
Unrestricted	6,257,973	11,883,638	19,396,831
	7,588,092	12,351,979	19,684,489
	26,525,174	36,882,600	23,228,721

Commitments (Note 8)

Approved by the Board



Director



Director

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Statements of cash flows

years ended March 31, 2013 and March 31, 2012

	2013	2012
	\$	(Note 3) \$
Operating activities		
Deficiency of revenues over expenses	(4,763,887)	(7,332,510)
Items not involving cash		
Unrealized loss on investments	32,032	41,365
Amortization of property and equipment	342,322	276,021
	(4,389,533)	(7,015,124)
Change in non-cash working capital balances		
Accounts receivable	2,860,008	(4,759,969)
Prepaid expenses	60,985	25,225
Security deposits	(22,510)	(9,223)
Accounts payable and accrued liabilities	(364,680)	(244,136)
Deferred contributions	(5,228,859)	21,230,525
	(7,084,589)	9,227,298
Investing activities		
Purchases of property and equipment	(1,204,100)	(456,704)
Purchase of investments	(33,661,308)	(7,682,868)
Maturities of investments	22,410,727	5,617,102
	(12,454,681)	(2,522,470)
Net cash (outflow) inflow	(19,539,270)	6,704,828
Cash, beginning of year	23,511,949	16,807,121
Cash, end of year	3,972,679	23,511,949

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Notes to the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

1. Organization

The 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.

The FNHA began operations on April 1, 2009 as the FN Health Society ("FNHS") pursuant to an Asset Transfer Agreement between FNHS and First Nations Summit Society. On January 19, 2012 the organization legally changed its name from the First Nations Health Society to the *interim* First Nations Health Authority based on a consensus resolution passed on December 20, 2011 by the FNHS members, and then changed its name to First Nations Health Authority on August 21, 2012.

The Authority's role is to promote and advance health and health service issues on behalf of First Nations in British Columbia. The Authority was created as a coordinating body mandated to implement the ten-year tripartite First Nations Health Plan. The purpose of the First Nations Health Plan is to improve the health and well-being of First Nations and to close the health gap between First Nations and other British Columbians. The Authority is preparing to take over the administration of federal health programs and services and address service gaps through new partnerships, closer collaboration, and health systems innovation.

2. Economic dependence

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

3. Impact of the change in the basis of accounting

On April 1, 2012, the Authority adopted the new Canadian accounting standards for not-for-profit organizations (the "new standards") issued by the Accounting Standards Board of the Canadian Institute of Chartered Accountants ("CICA") as set out in Part III of the CICA Handbook ("Part III").

In accordance with Section 1501 of Part III of the CICA Handbook, *First-Time Adoption* ("Section 1501"), which outlines the transitional provisions in Canadian accounting standards for not-for-profit organizations, the date of transition to the new standards is April 1, 2011 and the Authority has prepared and presented an opening statement of financial position at the date of transition to the new standards.

This opening statement of financial position is the starting point for the Authority's accounting under the new standards. In its opening statement of financial position, under the requirements of Section 1501, the Authority:

- (a) recognized all assets and liabilities whose recognition is required by the new standards;
- (b) did not recognize items as assets or liabilities if the new standards do not permit such recognition;
- (c) reclassified items that it recognized previously as one type of asset, liability or component of net assets, but are recognized as a different type of asset, liability or component of net assets under the new standards; and
- (d) applied the new standards in measuring all recognized assets and liabilities.

In accordance with the requirements of Section 1501, the accounting policies set out in Note 4 have been consistently applied to all years presented. The adoption of the new standards did not impact the Authority's previously reported financial statements under Canadian generally accepted accounting principles.

First Nations Health Authority

Notes to the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

4. 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 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.

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 of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in the statement of operations in the period the reversal occurs.

(b) Investments

Investments consist of short-term funds, government bonds and 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:

Computer equipment	Straight-line over 3 years
Leasehold improvements	Straight-line over the term of the lease
Furniture, fixtures and equipment	Straight-line over 5 years

Systems development work in progress is not amortized until the asset is available for productive use.

FNHA reviews the carrying value of property and equipment for impairment whenever events or changes in circumstances indicate that the asset no longer has any long-term service potential to the Authority or no longer contributes to the Authority's ability to provide services. The amount of the impairment, if any, is determined as the excess of the carrying value of the asset over its estimated residual value. No impairment losses have been identified by the Authority for the years ended March 31, 2013 and March 31, 2012.

(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 the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

4. 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 10.

(f) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include the useful lives of property and equipment, and accrued liabilities.

5. Investments

	March 31, 2013	March 31, 2012 (Note 3)	April 1, 2011 (Note 3)
	\$	\$	\$
Short-term funds	14,824,622	5,674,041	3,572,845
GICs	4,000,000	-	35,430
Government bonds	-	1,932,032	1,973,397
	18,824,622	7,606,073	5,581,672

Investment income recognized on the short-term funds during the year was \$186,061 (2012 - \$68,526).

6. Property and equipment

		March 31, 2013	
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Computer equipment	707,808	555,573	152,235
Leasehold improvements	265,687	164,111	101,576
Furniture, fixtures and equipment	84,628	62,532	22,096
Systems development work in progress	1,054,212	-	1,054,212
	2,112,335	782,216	1,330,119

First Nations Health Authority

Notes to the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

6. Property and equipment (continued)

			March 31, 2012 (Note 3)
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Computer equipment	707,808	319,638	388,170
Leasehold improvements	123,185	73,911	49,274
Furniture, fixtures and equipment	77,242	46,345	30,897
	908,235	439,894	468,341

			April 1, 2011 (Note 3)
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Computer equipment	251,103	83,701	167,402
Leasehold improvements	123,185	49,274	73,911
Furniture, fixtures and equipment	77,242	30,897	46,345
	451,530	163,872	287,658

7. Deferred contributions

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

	March 31, 2013	March 31, 2012 (Note 3)	April 1, 2011 (Note 3)
	\$	\$	\$
Health Canada	15,626,149	21,034,766	-
First Nations Information Governance Centre	248,348	-	-
Provincial Health Services Authority	58,226	44,818	-
Vancouver Island Health Authority	48,413	50,000	-
University of Northern British Columbia	20,530	100,941	-
	16,001,666	21,230,525	-

The Authority entered into an agreement at the end of March 2012 for funding from Health Canada in the amount of \$4,125,000 that is included in the above deferred contributions amount at March 31, 2012 and was also set up as an accounts receivable at that date.

First Nations Health Authority

Notes to the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

8. 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:

	\$
2014	652,635
2015	495,229
2016	391,710
2017	222,271
2018	139,424
	<hr/> 1,901,269 <hr/>

9. Financial instruments

Fair values

The Authority's financial instruments comprise cash, investments, accounts receivable and accounts payable. The fair values of these financial instruments approximate their carrying values due to their immediate or short-term maturity.

Interest rate risk

The Authority's 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.

Credit risk

The Authority is exposed to credit risk in connection with its cash, short-term investments, accounts receivable and security deposits in the amount of \$25,122,986 (March 31, 2012 - \$36,281,205; April 1, 2011 - \$22,782,784).

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.

10. Allocation of expenses

Human resources, information technology, premises rent and operating, meeting room and equipment usage, administrative support and finance expenditures of \$700,630 (2012 - \$820,319) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

	2013	2012
	\$	\$
Community Engagement	489,222	540,593
First Nations Health Council	131,010	271,256
Regional Engagement	46,346	-
First Nations Health Directors Association	34,052	-
Regional Health Survey	-	8,470
	<hr/> 700,630 <hr/>	<hr/> 820,319 <hr/>

First Nations Health Authority

Notes to the financial statements

March 31, 2013, March 31, 2012 and April 1, 2011

11. 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 trustee 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 176,000 active members and 67,000 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. 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 \$103,150 for employer contributions to the Plan in fiscal 2013 (2012 - \$Nil).

First Nations Health Authority

Schedule 1

Schedules of revenues and expenses by category of net assets
years ended March 31, 2013 and March 31, 2012

	2013			2012 (Note 3)		
	Unrestricted and invested in property and equipment	Restricted	Total	Unrestricted and invested in property and equipment	Restricted	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Health Canada	6,000,000	4,938,658	10,938,658	4,000,000	929,304	4,929,304
Province of British Columbia	6,755,840	14,368	6,770,208	4,000,000	-	4,000,000
Interest and miscellaneous income	364,245	-	364,245	188,199	-	188,199
Health Authorities	-	113,179	113,179	-	100,182	100,182
First Nations Information Governance Centre	-	96,719	96,719	-	66,079	66,079
University of Northern British Columbia	-	92,565	92,565	34,499	335,073	369,572
	13,120,085	5,255,489	18,375,574	8,222,698	1,430,638	9,653,336
Expenses						
Operations, transition and program services						
Health Actions	5,944,520	1,082,859	7,027,379	3,336,868	1,315,404	4,652,272
Operations	4,298,415	-	4,298,415	2,731,754	25,000	2,756,754
Transition funding expenditures	-	2,733,408	2,733,408	-	90,234	90,234
Amortization	374,354	-	374,354	317,386	-	317,386
	10,617,289	3,816,267	14,433,556	6,386,008	1,430,638	7,816,646
Governance and Community Engagement						
Community Engagement	5,423,727	-	5,423,727	5,117,267	-	5,117,267
First Nations Health Council	1,323,867	-	1,323,867	1,844,079	-	1,844,079
First Nations Health Directors Association	527,629	219,167	746,796	789,318	-	789,318
Gathering Wisdom	727,134	-	727,134	583,473	-	583,473
Regional Engagement	468,426	15,955	484,381	835,063	-	835,063
	8,470,783	235,122	8,705,905	9,169,200	-	9,169,200
	19,088,072	4,051,389	23,139,461	15,555,208	1,430,638	16,985,846
Deficiency of revenues over expenses for the year	(5,967,987)	1,204,100	(4,763,887)	(7,332,510)	-	(7,332,510)

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Schedule 2

Schedules of revenues and expenses for unrestricted net assets and investment in property and equipment
years ended March 31, 2013 and March 31, 2012

	2013			2012 (Note 3)		
	Health Canada flexible and other \$	Province of British Columbia \$	Total \$	Health Canada flexible and other \$	Province of British Columbia \$	Total \$
Revenues						
Health Canada	6,000,000	-	6,000,000	4,000,000	-	4,000,000
Province of British Columbia	-	6,755,840	6,755,840	-	4,000,000	4,000,000
University of Northern British Columbia	-	-	-	34,499	-	34,499
Interest and miscellaneous income	364,245	-	364,245	188,199	-	188,199
	6,364,245	6,755,840	13,120,085	4,222,698	4,000,000	8,222,698
Expenses						
Operations, transition and program services						
Health Actions	-	5,944,520	5,944,520	-	3,336,868	3,336,868
Operations	4,042,575	255,840	4,298,415	2,731,754	-	2,731,754
Amortization	374,354	-	374,354	317,386	-	317,386
	4,416,929	6,200,360	10,617,289	3,049,140	3,336,868	6,386,008
Governance and Community Engagement						
Community Engagement	4,868,247	555,480	5,423,727	4,717,267	400,000	5,117,267
First Nations Health Council	1,323,867	-	1,323,867	1,844,079	-	1,844,079
Gathering Wisdom	727,134	-	727,134	583,473	-	583,473
First Nations Health Directors Association	527,629	-	527,629	789,318	-	789,318
Regional Engagement	468,426	-	468,426	835,063	-	835,063
	7,915,303	555,480	8,470,783	8,769,200	400,000	9,169,200
	12,332,232	6,755,840	19,088,072	11,818,340	3,736,868	15,555,208
Deficiency of revenues over expenses	(5,967,987)	-	(5,967,987)	(7,595,642)	263,132	(7,332,510)
Property and equipment purchased	-	-	-	193,572	263,132	456,704
	(5,967,987)	-	(5,967,987)	(7,789,214)	-	(7,789,214)

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Schedules of revenues and expenses for restricted net assets and deferred contributions
years ended March 31, 2013 and March 31, 2012

Schedule 3

	Health Canada Flexible	Health Canada AHHRI Funding	Health Canada Transition Funding	Province of British Columbia	UNBC Act Now	UNBC Other	Health Authorities	FNIGC Regional Health Survey and FNREES	2013 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Statement of financial position									
Deferred contributions, beginning of year	4,000,000	125,000	16,909,766	-	60,941	40,000	94,818	-	21,230,525
Funding received	1,967,533	-	-	-	-	12,154	125,000	63,525	2,168,212
Funding receivable	1,562,508	-	-	14,368	-	-	-	281,542	1,858,418
Less: recognized as revenue	(876,150)	(125,000)	(3,937,508)	(14,368)	(60,941)	(31,624)	(113,179)	(96,719)	(5,255,489)
Less: transfer to unrestricted	(4,000,000)	-	-	-	-	-	-	-	(4,000,000)
Deferred contributions, end of year	2,653,891	-	12,972,258	-	-	20,530	106,639	248,348	16,001,666
Revenues	876,150	125,000	3,937,508	14,368	60,941	31,624	113,179	96,719	5,255,489
Expenses									
Operations, transition and program services									
Health Actions	781,983	-	-	-	60,941	31,624	111,592	96,719	1,082,859
Operations	-	-	-	-	-	-	-	-	-
Transition funding expenditures	-	-	2,733,408	-	-	-	-	-	2,733,408
	781,983	-	2,733,408	-	60,941	31,624	111,592	96,719	3,816,267
Governance and Community Engagement									
First Nations Health Directors Association	94,167	125,000	-	-	-	-	-	-	219,167
Regional Engagement	-	-	-	14,368	-	-	1,587	-	15,955
	94,167	125,000	-	14,368	-	-	1,587	-	235,122
	876,150	125,000	2,733,408	14,368	60,941	31,624	113,179	96,719	4,051,389
Excess of revenues over expenses	-	-	1,204,100	-	-	-	-	-	1,204,100
Property and equipment purchased	-	-	1,204,100	-	-	-	-	-	1,204,100
	-	-	-	-	-	-	-	-	-

	Health Canada Flexible	Health Canada AHHRI Funding	Health Canada Transition Funding	Health Canada Set Agreement	UNBC Act Now	UNBC Other	Health Authorities	FNIGC Regional Health Survey and FNREES	2012 Total (Note 3)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Statement of financial position									
Deferred contributions, beginning of year	-	-	-	-	-	-	-	-	-
Funding received	4,000,000	-	17,000,000	1,135,000	359,214	76,800	195,000	66,079	22,832,093
Funding receivable	-	125,000	-	-	-	-	-	-	125,000
Funding repayable	-	-	-	(295,930)	-	-	-	-	(295,930)
Less: recognized as revenue	-	-	(90,234)	(839,070)	(298,273)	(36,800)	(100,182)	(66,079)	(1,430,638)
Deferred contributions, end of year	4,000,000	125,000	16,909,766	-	60,941	40,000	94,818	-	21,230,525
Revenues	-	-	90,234	839,070	298,273	36,800	100,182	66,079	1,430,638
Expenses									
Operations, transition and program services									
Communications	-	-	-	-	-	25,000	-	-	25,000
Health Actions	-	-	-	839,070	298,273	11,800	100,182	66,079	1,315,404
Transition funding expenditures	-	-	90,234	-	-	-	-	-	90,234
	-	-	90,234	839,070	298,273	36,800	100,182	66,079	1,430,638
Deficiency of revenues over expenses	-	-	-	-	-	-	-	-	-

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority
Schedules of expenses by program
years ended March 31, 2013 and March 31, 2012

Schedule 4

	2013						
	Community projects, meetings and travel	Salaries and benefits	General administrative	Professional fees	Travel and meetings	Honoraria	Total
	\$	\$	\$	\$	\$	\$	\$
Expenses							
Operations, transition and program services							
Health Actions	3,819,819	1,585,823	337,763	1,080,769	195,955	7,250	7,027,379
Operations	9,882	2,671,397	1,009,594	285,266	130,402	191,874	4,298,415
Transition funding expenditures	-	914,469	185,104	1,308,896	184,703	140,236	2,733,408
Amortization	-	-	374,354	-	-	-	374,354
	3,829,701	5,171,689	1,906,815	2,674,931	511,060	339,360	14,433,556
Governance and Community Engagement							
Community Engagement	4,172,641	562,311	515,903	35,221	137,651	-	5,423,727
First Nations Health Council	3,895	343,000	140,818	2,033	243,545	590,576	1,323,867
First Nations Health Directors Association	160,650	228,627	50,400	61,586	169,425	76,108	746,796
Gathering Wisdom	405,376	-	52,829	21,328	247,601	-	727,134
Regional engagement	327,963	-	49,498	844	104,752	1,324	484,381
	5,070,525	1,133,938	809,448	121,012	902,974	668,008	8,705,905
Total expenses	8,900,226	6,305,627	2,716,263	2,795,943	1,414,034	1,007,368	23,139,461

2012
(Note 3)

	Community projects, meetings and travel	Salaries and benefits	General administrative	Professional fees	Travel and meetings	Honoraria	Total
	\$	\$	\$	\$	\$	\$	\$
Expenses							
Operations, transition and program services							
Health Actions	1,973,990	1,252,116	282,889	957,799	178,353	7,125	4,652,272
Operations	13,782	1,742,865	409,064	222,909	231,503	136,631	2,756,754
Transition funding expenditures	-	31,452	-	3,495	18,250	37,037	90,234
Amortization	-	-	317,386	-	-	-	317,386
	1,987,772	3,026,433	1,009,339	1,184,203	428,106	180,793	7,816,646
Governance and Community Engagement							
Community Engagement	4,159,290	287,970	577,935	-	91,802	270	5,117,267
First Nations Health Council	13,212	213,948	291,732	218,067	407,666	699,454	1,844,079
First Nations Health Directors Association	143,027	210,074	59,475	32,315	161,804	182,623	789,318
Gathering Wisdom	486,007	-	67,325	26,595	3,546	-	583,473
Regional engagement	543,944	211,196	7,327	-	67,146	5,450	835,063
	5,345,480	923,188	1,003,794	276,977	731,964	887,797	9,169,200
Total expenses	7,333,252	3,949,621	2,013,133	1,461,180	1,160,070	1,068,590	16,985,846

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority

Schedules of Health Actions expenses
years ended March 31, 2013 and March 31, 2012

Schedule 5

	Province of British Columbia	Health Canada Flex Agreement	UNBC Act Now	UNBC Other	Health Authorities	FNIGC Regional Health Survey and FNREES	2013 Total
	\$	\$	\$	\$	\$	\$	\$
Expenses							
Health Actions							
Wellness Implementation	2,335,955	-	-	-	-	-	2,335,955
Core Operations	1,209,724	-	-	-	-	-	1,209,724
Maternal and Child Health	1,167,743	-	-	-	-	-	1,167,743
E-Health	580,787	241,208	-	-	-	-	821,995
Health Service Integration	-	288,569	-	-	-	-	288,569
Health Careers	-	252,206	-	-	-	-	252,206
Stakeholder Engagement	191,026	-	-	19,470	-	-	210,496
Health Human Resources	203,718	-	-	-	-	-	203,718
Primary Care and Public Health	164,474	-	-	-	-	-	164,474
Health Promotion Initiatives	-	-	-	-	111,592	-	111,592
Region Health Survey	-	-	-	-	-	96,719	96,719
ActNow	-	-	60,941	-	-	-	60,941
Health Knowledge and Information	38,019	-	-	-	-	-	38,019
Mental Wellness and Substance Use	53,074	-	-	-	-	-	53,074
UNBC Grant	-	-	-	12,154	-	-	12,154
	5,944,520	781,983	60,941	31,624	111,592	96,719	7,027,379

	Province of British Columbia	Health Canada Set Agreement	UNBC Act Now	UNBC Other	Health Authorities	FNIGC Regional Health Survey and FNREES	2012 Total (Note 3)
	\$	\$	\$	\$	\$	\$	\$
Expenses							
Health Actions							
Core Operations	1,272,626	-	-	-	-	-	1,272,626
E-Health	226,236	642,000	-	-	-	-	868,236
Stakeholder Engagement	627,533	-	-	-	-	-	627,533
Maternal and Child Health	412,220	-	-	-	30,000	-	442,220
Mental Wellness and Substance Use	361,287	-	-	-	-	-	361,287
ActNow	-	-	298,273	-	-	-	298,273
Health Knowledge & Information	224,370	-	-	-	-	-	224,370
Primary Care and Public Health	206,374	-	-	11,800	-	-	218,174
Health Human Resources	6,222	-	-	-	-	-	6,222
Health Services Integration	-	157,569	-	-	-	-	157,569
Health Promotion Initiatives	-	-	-	-	70,182	-	70,182
Regional Health Survey	-	-	-	-	-	66,079	66,079
Health Careers	-	39,501	-	-	-	-	39,501
	3,336,868	839,070	298,273	11,800	100,182	66,079	4,652,272

The accompanying notes and schedules to the financial statements are an integral part of these financial statements.

First Nations Health Authority
Schedules of regional expenditures
years ended March 31, 2013 and March 31, 2012

Schedule 6

	2013					
	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Total
	\$	\$	\$	\$	\$	\$
Regional engagement - Governance	214,486	90,786	124,440	15,382	39,287	484,381
Community engagement hubs	1,636,638	918,198	824,196	398,336	332,555	4,109,923
Health Action Community Initiatives	259,848	531,835	263,053	89,501	227,000	1,371,237
First Nation Health Council	117,891	131,014	129,076	126,015	85,508	589,504
First Nation Health Directors	17,842	42,232	22,825	23,894	20,127	126,920
Total	2,246,705	1,714,065	1,363,590	653,128	704,477	6,681,965

	2012 (Note 2)					
	North	Interior	Vancouver Island	Fraser	Vancouver Coastal	Total
	\$	\$	\$	\$	\$	\$
Regional engagement - Governance	293,448	149,675	162,798	114,573	114,569	835,063
Community engagement hubs	1,476,759	760,097	1,011,005	551,001	361,719	4,160,581
Health Action Community Initiatives	50,000	352,658	267,411	135,000	133,000	938,069
First Nation Health Council	91,280	93,250	173,000	103,070	76,500	537,100
First Nation Health Directors	29,200	36,950	50,100	20,700	32,500	169,450
Total	1,940,687	1,392,630	1,664,314	924,344	718,288	6,640,263

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: For fiscal 2012, First Nation Health Council and First Nation Health Directors costs do not include travel. Travel costs are included for fiscal 2013.