

Financial Statements  
(Expressed in thousands of dollars)

# **FIRST NATIONS HEALTH AUTHORITY**

Year ended March 31, 2016



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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, 2016, 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, 2016, 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

June 24, 2016  
Vancouver, Canada

# FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position  
(Expressed in thousands of dollars)

March 31, 2016, with comparative information for 2015

	2016	2015
<b>Assets</b>		
Current assets:		
Cash	\$ 64,060	\$ 69,230
Short-term investments (note 4)	46,330	24,268
Accounts receivable	7,665	3,338
Prepaid expenses	2,103	1,224
	<u>120,158</u>	<u>98,060</u>
Security deposits	140	141
Property and equipment (note 5)	4,388	5,277
	<u>\$ 124,686</u>	<u>\$ 103,478</u>

## Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 30,968	\$ 25,201
Deferred contributions (note 6)	3,854	4,807
	<u>34,822</u>	<u>30,008</u>

## Net Assets

Invested in property and equipment	4,388	5,277
Internally restricted (note 11)	57,669	48,224
Unrestricted	27,807	19,969
	<u>89,864</u>	<u>73,470</u>
	<u>\$ 124,686</u>	<u>\$ 103,478</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, 2016, with comparative information for 2015

	2016	2015
Revenue:		
Health Canada	\$ 433,603	\$ 413,771
Province of British Columbia	15,576	12,353
Interest and miscellaneous income (note 4)	2,915	2,325
Health Authorities of British Columbia	707	660
First Nations Information Governance Centre ("FNIGC")	665	491
	<u>453,466</u>	<u>429,600</u>
Expenses:		
Corporate operations	34,569	31,378
Governance and First Nations Engagement (note 9):		
First Nations Health Council	1,457	1,333
First Nations Health Directors Association	954	919
First Nations Engagement	2,440	1,057
Regional operations	4,563	2,440
	<u>9,414</u>	<u>5,749</u>
Program services:		
Health benefits	148,612	137,699
Direct community services funding	183,606	168,481
Health services and programs	60,871	51,620
	<u>393,089</u>	<u>357,800</u>
	<u>437,072</u>	<u>394,927</u>
Excess of revenues over expenses	\$ 16,394	\$ 34,673

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, 2016, with comparative information for 2015

	Invested in property and equipment	Internally restricted (note 11)	Unrestricted	Total
Balance, March 31, 2015	\$ 5,277	\$ 48,224	\$ 19,969	\$ 73,470
Purchases of property and equipment	2,012	-	(2,012)	-
Province of BC Internally Restricted	-	3,337	(3,337)	-
Health Canada Internally Restricted	-	955	(955)	-
FNHA Reserves	-	5,153	(5,153)	-
Excess (deficiency) of revenue over expenses	(2,901)	-	19,295	16,394
<b>Balance, March 31, 2016</b>	<b>\$ 4,388</b>	<b>\$ 57,669</b>	<b>\$ 27,807</b>	<b>\$ 89,864</b>

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, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 16,394	\$ 34,673
Items not involving cash:		
Loss on disposal of property and equipment	4	-
Amortization	2,897	2,131
	19,295	36,804
Changes in non-cash operating working capital balances:		
Accounts receivable	(4,327)	1,061
Prepaid expenses	(879)	(330)
Security deposits	1	(53)
Accounts payable and accrued liabilities	5,767	4,942
Deferred contributions	(953)	(4,005)
	18,904	38,419
Investing activities:		
Purchases of property and equipment	(2,012)	(3,092)
Purchase of short-term investments	(46,382)	(24,313)
Maturities of short-term investments	24,320	15,085
	(24,074)	(12,320)
Increase (decrease) in cash	(5,170)	26,099
Cash, beginning of year	69,230	43,131
Cash, end of year	\$ 64,060	\$ 69,230

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, 2016

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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 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 other 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, 2016

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### 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 guaranteed investment certificates ("GICs") with an original term to maturity of 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, 2016.

(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, 2016

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### 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:

	2016	2015
Short-term funds	\$ -	\$ 1
GICs	46,330	24,267
	<u>\$ 46,330</u>	<u>\$ 24,268</u>

Available funds are invested in one year GICs with rates of return ranging from 1.50% to 1.25%. In Fiscal 2016, interest earned on GICs was \$560 (2015 - \$259).

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2016

## 5. Property and equipment:

March 31, 2016	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 9,269	\$ 6,297	\$ 2,972
Medical equipment	2,088	1,652	436
Vehicles	2,846	2,048	798
Leasehold improvements	664	504	160
Furniture, fixtures and equipment	144	122	22
	\$ 15,011	\$ 10,623	\$ 4,388

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

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2016

## 6. Deferred contributions:

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

	Health Canada CCFA Funding	Health Canada Implementation Funding	Province of British Columbia (Canada Health Infoway)	FNIGC Regional Health Survey & FNREES	Other	2016
Deferred contributions, beginning of year	\$ -	\$ 3,689	\$ 46	\$ 763	\$ 309	\$ 4,807
Contributions received	9,458	-	-	415	335	10,208
Contributions receivable	49	-	2,315	93	205	2,662
Less contributions payable	(36)	-	-	-	-	(36)
Less amounts recognized as revenue	(9,471)	(942)	(2,361)	(665)	(348)	(13,787)
<b>Deferred contributions, end of year</b>	<b>\$ -</b>	<b>\$ 2,747</b>	<b>\$ -</b>	<b>\$ 606</b>	<b>\$ 501</b>	<b>\$ 3,854</b>

	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)
<b>Deferred contributions, end of year</b>	<b>\$ -</b>	<b>\$ 3,689</b>	<b>\$ 46</b>	<b>\$ 763</b>	<b>\$ 309</b>	<b>\$ 4,807</b>

# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2016

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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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2017	\$	4,258
2018		2,676
2019		1,536
2020		852
2021		14
	\$	9,336

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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 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 \$241 (2015 - \$205) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

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	2016	2015
First Nations Health Council	\$ 146	\$ 121
First Nations Health Directors Association	95	84
	\$ 241	\$ 205

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# FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2016

## 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. Basic pension benefits provided are based on a formula. As at December 31, 2014, the Plan has approximately 185,000 active members and 80,000 retired members. Active members include approximately 453 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 the fall of 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 \$2,808 for employer contributions to the Plan in fiscal 2016 (2015 - \$2,126).

## 11. Internally Restricted Net Asset Balance:

Internally restricted net asset balance of \$57,669 (2015 - \$48,224) represents funding restricted by the Board for specific purposes related to transformational plans and initiatives.

	2016	2015
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 10,310	\$ 7,929
Health Actions Initiatives	3,224	2,268
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	664	390
Prescription Drug Abuse Funding	604	257
Victims Family Violence Funding	162	-
Brighter Futures Funding	172	-
FNHA Reserves:		
Health Transformation Reserve	9,380	9,380
Health Service Enhancement Reserve	13,000	13,000
Infrastructure Reserve	14,700	15,000
Regional Transformation Reserve	4,838	-
Doula Reserve	615	-
	\$ 57,669	\$ 48,224

# 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, 2016, with comparative information for 2015

	2016				2015			
	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	\$ 423,190	\$ -	\$ 10,413	\$ 433,603	\$ 401,433	\$ -	\$ 12,338	\$ 413,771
Province of British Columbia	-	13,215	2,361	15,576	-	10,480	1,873	12,353
Interest and miscellaneous income	2,617	-	298	2,915	2,224	-	101	2,325
Health Authorities	657	-	50	707	657	-	3	660
First Nations Information Governance Centre	-	-	665	665	-	-	491	491
	426,464	13,215	13,787	453,466	404,314	10,480	14,806	429,600
<b>Expenses:</b>								
Corporate operations	33,596	78	895	34,569	29,211	187	1,980	31,378
<b>Governance and Community Engagement:</b>								
First Nations Health Council	1,457	-	-	1,457	1,333	-	-	1,333
First Nations Health Directors Association	954	-	-	954	919	-	-	919
First Nations Engagement	2,423	13	4	2,440	1,057	-	-	1,057
Regional Engagement	4,524	22	17	4,563	2,437	-	3	2,440
	9,358	35	21	9,414	5,746	-	3	5,749
<b>Program services:</b>								
Health benefits	145,410	-	3,202	148,612	135,251	-	2,448	137,699
Direct community services funding	176,460	5,759	1,387	183,606	163,226	4,222	1,033	168,481
Health services and Programs	46,848	6,374	7,649	60,871	38,489	6,073	7,058	51,620
	368,718	12,133	12,238	393,089	336,966	10,295	10,539	357,800
	411,672	12,246	13,154	437,072	371,923	10,482	12,522	394,927
Excess (deficiency) of revenue over expenses	14,792	969	633	16,394	32,391	(2)	2,284	34,673
Capital assets purchased	1,195	-	817	2,012	808	-	2,284	3,092
<b>Total</b>	<b>\$ 13,595</b>	<b>\$ 969</b>	<b>\$ (182)</b>	<b>\$ 14,380</b>	<b>\$ 31,583</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ 31,581</b>

# FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2016

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ 10	\$ -	\$ 15,278	\$ 13,835	\$ 4,645	\$ 14	\$ 566	\$ 221	\$ 34,569
Governance and First Nations Engagement:									
First Nations Health Council	1	-	310	168	42	2	323	611	1,457
First Nations Health Directors Association	-	-	311	196	70	168	123	86	954
First Nations Engagement	-	-	1	174	398	1,794	71	2	2,440
Regional Operations	-	-	3,683	124	29	5	720	2	4,563
	1	-	4,305	662	539	1,969	1,237	701	9,414
Program services:									
Health benefits	1,609	138,347	4,810	327	3,337	22	160	-	148,612
Direct community services funding	183,606	-	-	-	-	-	-	-	183,606
Health services and Programs	25,226	-	20,479	3,470	9,131	851	1,714	-	60,871
	210,441	138,347	25,289	3,797	12,468	873	1,874	-	393,089
<b>Total expenses</b>	<b>\$ 210,452</b>	<b>\$ 138,347</b>	<b>\$ 44,872</b>	<b>\$ 18,294</b>	<b>\$ 17,652</b>	<b>\$ 2,856</b>	<b>\$ 3,677</b>	<b>\$ 922</b>	<b>\$ 437,072</b>



# FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program (continued)  
(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:									
Corporate operations	\$ 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
<b>Total expenses</b>	<b>\$ 191,111</b>	<b>\$ 128,435</b>	<b>\$ 35,653</b>	<b>\$ 16,184</b>	<b>\$ 18,244</b>	<b>\$ 1,416</b>	<b>\$ 2,957</b>	<b>\$ 927</b>	<b>\$ 394,927</b>

# FIRST NATIONS HEALTH AUTHORITY

Expenses by Region  
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2016, with comparative information for 2015

	North <sup>1</sup>	Interior	Vancouver Island	Fraser <sup>1</sup>	Vancouver Coastal	Provincial	2016 Total <sup>2</sup>
Direct community services funding	\$ 59,384	\$ 43,322	\$ 43,942	\$ 13,978	\$ 20,654	\$ 2,326	\$ 183,606
Health services and programs	13,576	6,985	5,365	1,720	1,933	31,292	60,871
Health benefits <sup>2</sup>	1,702	1,157	670	327	1,248	143,508	148,612
First Nations engagement	436	508	232	92	164	1,008	2,440
First National Health Council	143	134	141	171	94	774	1,457
First Nation Health Directors	25	36	33	31	6	823	954
Regional operations	531	832	1,023	716	393	1,068	4,563
Corporate operations	41	11	6	2	7	34,502	34,569
<b>Total</b>	<b>\$ 75,838</b>	<b>\$ 52,985</b>	<b>\$ 51,412</b>	<b>\$ 17,037</b>	<b>\$ 24,499</b>	<b>\$ 215,301</b>	<b>\$ 437,072</b>

	North <sup>1</sup>	Interior	Vancouver Island	Fraser <sup>1</sup>	Vancouver Coastal	Provincial	2015 Total <sup>2</sup>
Direct community services funding	\$ 54,369	\$ 40,028	\$ 39,456	\$ 14,097	\$ 16,733	\$ 3,798	\$ 168,481
Health services and programs	11,861	6,175	3,170	1,176	2,123	27,115	51,620
Health benefits <sup>2</sup>	1,675	1,075	568	279	1,024	133,078	137,699
First Nations engagement	329	281	211	131	107	-	1,059
First National Health Council	87	125	179	101	102	739	1,333
First Nation Health Directors	50	63	43	32	41	690	919
Regional operations	375	407	522	254	256	624	2,438
Corporate operations	47	24	16	1	4	31,286	31,378
<b>Total</b>	<b>\$ 68,793</b>	<b>\$ 48,178</b>	<b>\$ 44,165</b>	<b>\$ 16,071</b>	<b>\$ 20,390</b>	<b>\$ 197,330</b>	<b>\$ 394,927</b>

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.