

Financial Statements
(Expressed in thousands of dollars)

FIRST NATIONS HEALTH AUTHORITY

Year ended March 31, 2017



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of First Nations Health Authority

We have audited the financial statements of First Nations Health Authority, which comprise the statement of financial position as at March 31, 2017, 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 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.

Auditors' 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, 2017, and its results of operations and its cash flows for the year then ended in accordance Canadian accounting standards for not-for-profit organizations.

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 basis consistent with that of the preceding year.

KPMG LLP

Chartered Professional Accountants

June 27, 2017
Vancouver, Canada

FIRST NATIONS HEALTH AUTHORITY

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2017, with comparative information for 2016

	2017	2016
Assets		
Current assets:		
Cash	\$ 79,755	\$ 64,060
Short-term investments (note 4)	54,993	46,330
Accounts receivable	4,709	7,665
Prepaid expenses	3,274	2,103
	<u>142,731</u>	<u>120,158</u>
Security deposits	179	140
Property and equipment (note 5)	4,369	4,388
	<u>\$ 147,279</u>	<u>\$ 124,686</u>

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 30,347	\$ 30,968
Deferred contributions (note 6)	806	3,854
	<u>31,153</u>	<u>34,822</u>

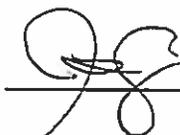
Net Assets

Invested in property and equipment	4,369	4,388
Internally restricted (note 11)	51,792	57,669
Unrestricted	59,965	27,807
	<u>116,126</u>	<u>89,864</u>
	<u>\$ 147,279</u>	<u>\$ 124,686</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, 2017, with comparative information for 2016

	2017	2016
Revenue:		
Health Canada	\$ 465,354	\$ 433,603
Province of British Columbia	17,669	15,576
Interest and miscellaneous income (note 4)	3,263	2,915
First Nations Information Governance Centre ("FNIGC")	812	665
Health Authorities of British Columbia	795	707
	<u>487,893</u>	<u>453,466</u>
Expenses:		
Corporate operations	34,350	34,569
Governance and First Nations Engagement (note 9):		
First Nations Health Council	1,753	1,457
First Nations Health Directors Association	1,452	954
First Nations engagement	2,187	2,440
Regional operations	3,288	1,792
	<u>8,680</u>	<u>6,643</u>
Program services:		
Health benefits	153,853	148,612
Direct community services funding	201,083	183,606
Health services and programs	63,665	63,642
	<u>418,601</u>	<u>395,860</u>
	<u>461,631</u>	<u>437,072</u>
Excess of revenues over expenses	\$ 26,262	\$ 16,394

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, 2017, with comparative information for 2016

	Invested in property and equipment	Internally restricted (note 11)	Unrestricted	Total
Balance, March 31, 2016	\$ 4,388	\$ 57,669	\$ 27,807	\$ 89,864
Purchases of property and equipment	2,849	-	(2,849)	-
Province of BC Internally Restricted	-	(2,215)	2,215	-
Health Canada Internally Restricted	-	294	(294)	-
FNHA Reserves	-	(3,956)	3,956	-
Excess (deficiency) of revenue over expenses	(2,868)	-	29,130	26,262
Balance, March 31, 2017	\$ 4,369	\$ 51,792	\$ 59,965	\$ 116,126

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, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenses	\$ 26,262	\$ 16,394
Items not involving cash:		
Loss (gain) on disposal of property and equipment	(2)	4
Amortization	2,870	2,897
	29,130	19,295
Changes in non-cash operating working capital balances:		
Accounts receivable	2,956	(4,327)
Prepaid expenses	(1,171)	(879)
Security deposits	(39)	1
Accounts payable and accrued liabilities	(621)	5,767
Deferred contributions	(3,048)	(953)
	27,207	18,904
Investing activities:		
Purchases of property and equipment	(2,849)	(2,012)
Purchase of short-term investments	(54,993)	(46,382)
Maturities of short-term investments	46,330	24,320
	(11,512)	(24,074)
Increase (decrease) in cash	15,695	(5,170)
Cash, beginning of year	64,060	69,230
Cash, end of year	\$ 79,755	\$ 64,060

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, 2017

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. On November 28, 2016, the new Societies Act (British Columbia) became effective. The Society has until November 28, 2018 to transition to the new act. 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, 2017

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, 2017.

(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, 2017

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:

	2017	2016
GICs	\$ 54,993	\$ 46,330
	\$ 54,993	\$ 46,330

Available funds are invested in one year GICs with rates of return ranging from 1.25% to 1.50%. In Fiscal 2017, interest earned on GICs was \$728 (2016 - \$560).

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2017

5. Property and equipment:

March 31, 2017	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 11,492	\$ 8,569	\$ 2,923
Medical equipment	2,188	1,768	420
Vehicles	2,811	2,176	635
Leasehold improvements	1,055	736	319
Furniture, fixtures and equipment	210	138	72
	\$ 17,756	\$ 13,387	\$ 4,369

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

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2017

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	FNIGC Regional Health Survey & FNREES	Other	2017
Deferred contributions, beginning of year	\$ -	\$ 2,747	\$ -	\$ 606	\$ 501	\$ 3,854
Contributions received	20,370	-	1,687	126	935	23,118
Contributions receivable	-	-	-	68	41	109
Less contributions payable	(21)	-	-	-	(103)	(124)
Less amounts recognized as revenue	(20,167)	(2,747)	(1,456)	(799)	(982)	(26,151)
Deferred contributions, end of year	\$ 182	\$ -	\$ 231	\$ 1	\$ 392	\$ 806

	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)
Deferred contributions, end of year	\$ -	\$ 2,747	\$ -	\$ 606	\$ 501	\$ 3,854

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2017

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:

2018	\$	4,444
2019		3,034
2020		1,818
2021		588
2022		211
	\$	10,095

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 reputable financial institutions. 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 \$236 (2016 - \$241) have been allocated to non-core operating programs, consistent with federal and provincial restricted funding requirements, as follows:

	2017	2016
First Nations Health Council	\$ 118	\$ 146
First Nations Health Directors Association	118	95
	\$ 236	\$ 241

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2017

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, 2015, the Plan has approximately 188,651 active members and 84,777 retired members. Active members include approximately 525 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, 2015 indicated a surplus of \$2,224 million for basic pension benefits. The next valuation will be as at December 31, 2018 with results available in the fall of 2019. 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 \$3,369 for employer contributions to the Plan in fiscal 2017 (2016 - \$2,808).

11. Internally Restricted Net Asset Balance:

Internally restricted net asset balance of \$51,792 (2016 - \$57,669) represents funding restricted by the Board for specific purposes related to transformational plans and initiatives.

	2017	2016
Province of BC Internally Restricted:		
Medical Service Plan Project Board	\$ 8,230	\$ 10,310
Health Actions Initiatives	3,089	3,224
Health Canada Internally Restricted:		
Federal Tobacco Control Strategy Funding	920	664
Prescription Drug Abuse Funding	645	604
Victims Family Violence Funding	324	162
Brighter Futures Funding	7	172
FNHA Reserves:		
Health Transformation Reserve	8,372	9,380
Health Service Enhancement Reserve	12,328	13,000
Infrastructure Reserve	14,505	14,700
Regional Transformation Reserve	3,089	4,838
Doula Reserve	283	615
	\$ 51,792	\$ 57,669

FIRST NATIONS HEALTH AUTHORITY

Notes to Financial Statements

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

Year ended March 31, 2017

12. Remuneration of directors and employees:

For the fiscal year ending March 31, 2017, FNHA paid total remuneration of \$2,401 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	2017
Board Chair	\$ 30	\$ 35	\$ 65
Vice-Chair	11	16	27
Secretary/Treasurer	11	14	25
Member	8	11	19
Member	8	11	19
Member	8	10	18
Member	8	10	18
Member	8	10	18
Member	8	13	21
	\$ 100	\$ 130	\$ 230

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, 2017, with comparative information for 2016

	2017				2016			
	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total	Unrestricted Health Canada and other	Unrestricted Province of British Columbia	Restricted	Total
Revenue:								
Health Canada	\$ 442,440	\$ -	\$ 22,914	\$ 465,354	\$ 423,190	\$ -	\$ 10,413	\$ 433,603
Province of British Columbia	-	16,213	1,456	17,669	-	13,215	2,361	15,576
Interest and miscellaneous income	2,410	-	853	3,263	2,617	-	298	2,915
Health Authorities	666	-	129	795	657	-	50	707
First Nations Information Governance Centre	13	-	799	812	-	-	665	665
	445,529	16,213	26,151	487,893	426,464	13,215	13,787	453,466
Expenses:								
Corporate operations	33,423	135	792	34,350	33,596	78	895	34,569
Governance and Community Engagement:								
First Nations Health Council	1,420	-	333	1,753	1,457	-	-	1,457
First Nations Health Directors Association	1,452	-	-	1,452	954	-	-	954
First Nations Engagement	1,226	7	954	2,187	2,423	13	4	2,440
Regional Engagement	3,171	54	63	3,288	1,753	22	17	1,792
	7,269	61	1,350	8,680	6,587	35	21	6,643
Program services:								
Health benefits	148,852	-	5,001	153,853	145,410	-	3,202	148,612
Direct community services funding	180,930	9,007	11,146	201,083	176,460	5,759	1,387	183,606
Health services and Programs	48,917	7,143	7,605	63,665	49,619	6,374	7,649	63,642
	378,699	16,150	23,752	418,601	371,489	12,133	12,238	395,860
	419,391	16,346	25,894	461,631	411,672	12,246	13,154	437,072
Excess (deficiency) of revenue over expenses	26,138	(133)	257	26,262	14,792	969	633	16,394
Capital assets purchased	893	-	1,956	2,849	1,195	-	817	2,012
Total	\$ 25,245	\$ (133)	\$ (1,699)	\$ 23,413	\$ 13,597	\$ 969	\$ (184)	\$ 14,382

FIRST NATIONS HEALTH AUTHORITY

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

Schedule 2

Year ended March 31, 2017

	Contribution agreements	Health benefits	Salaries and benefits	General administrative	Professional fees	Community meetings and travel	Travel and meetings	Honoraria	Total
Expenses:									
Corporate operations	\$ 23	\$ -	\$ 14,645	\$ 14,395	\$ 4,543	\$ 16	\$ 497	\$ 231	\$ 34,350
Governance and First Nations Engagement:									
First Nations Health Council	-	-	456	278	39	22	371	587	1,753
First Nations Health Directors Association	-	-	382	185	257	261	206	161	1,452
First Nations Engagement	-	-	1	76	509	1,523	78	-	2,187
Regional Operations	-	-	2,377	171	120	21	599	-	3,288
	-	-	3,216	710	925	1,827	1,254	748	8,680
Program services:									
Health benefits	1,857	142,261	5,253	323	3,921	40	198	-	153,853
Direct community services funding	201,083	-	-	-	-	-	-	-	201,083
Health services and Programs	20,559	-	26,799	2,545	10,372	1,082	2,308	-	63,665
	223,499	142,261	32,052	2,868	14,293	1,122	2,506	-	418,601
Total expenses	\$ 223,522	\$ 142,261	\$ 49,913	\$ 17,973	\$ 19,761	\$ 2,965	\$ 4,257	\$ 979	\$ 461,631

FIRST NATIONS HEALTH AUTHORITY

Schedule of Expenses by Program (continued)
(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	-	-	912	124	29	5	720	2	1,792
	1	-	1,534	662	539	1,969	1,237	701	6,643
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	-	23,250	3,470	9,131	851	1,714	-	63,642
	210,441	138,347	28,060	3,797	12,468	873	1,874	-	395,860
Total expenses	\$ 210,452	\$ 138,347	\$ 44,872	\$ 18,294	\$ 17,652	\$ 2,856	\$ 3,677	\$ 922	\$ 437,072

FIRST NATIONS HEALTH AUTHORITY

Expenses by Region
(Expressed in thousands of dollars)

Schedule 3

Year ended March 31, 2017, with comparative information for 2016

	North ¹	Interior	Vancouver Island	Fraser ¹	Vancouver Coastal	Provincial	2017 Total ²
Direct community services funding	\$ 63,220	\$ 50,298	\$ 47,030	\$ 15,039	\$ 19,477	\$ 6,019	\$ 201,083
Health services and programs	12,974	10,860	5,621	2,451	3,024	28,735	63,665
Health benefits ²	1,872	1,106	665	330	1,074	148,806	153,853
First Nations engagement	468	393	182	83	158	903	2,187
First National Health Council	109	147	145	155	109	1,088	1,753
First Nation Health Directors	72	100	78	60	11	1,131	1,452
Regional operations	676	673	874	573	374	118	3,288
Corporate operations	22	20	3	-	9	34,296	34,350
Total	\$ 79,413	\$ 63,597	\$ 54,598	\$ 18,691	\$ 24,236	\$ 221,096	\$ 461,631

	North ¹	Interior	Vancouver Island	Fraser ¹	Vancouver Coastal	Provincial	2016 Total ²
Direct community services funding	\$ 59,384	\$ 43,322	\$ 43,942	\$ 13,978	\$ 20,654	\$ 2,326	\$ 183,606
Health services and programs	13,762	7,306	5,942	2,206	2,192	32,234	63,642
Health benefits ²	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	345	511	446	230	134	126	1,792
Corporate operations	41	11	6	2	7	34,502	34,569
Total	\$ 75,838	\$ 52,985	\$ 51,412	\$ 17,037	\$ 24,499	\$ 215,301	\$ 437,072

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.