

**HAILIKA'AS HEILTSUK HEALTH
CENTRE SOCIETY**

FINANCIAL STATEMENTS

MARCH 31, 2019

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS March 31, 2019

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FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

To the Members of
Hailika'as Heiltsuk Health Centre Society

Opinion

We have audited the financial statements of Hailika'as Heiltsuk Health Centre Society, which comprise the statement of financial position as at March 31, 2019, and the statements of operations and accumulated surplus and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and the results of its operations, its changes in its net debt, 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 report. We are independent of the Society 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.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Society taken as a whole. The supplementary information included on the schedules on pages 9 - 30 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 these 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:

INDEPENDENT AUDITORS' REPORT, continued

- ◆ 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 Society'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 Society'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 Society 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.

We 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 British Columbia Society Act, we report that in our opinion, these principles have been applied on a basis consistent with that of preceding year.



REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

RICHMOND, B.C.
AUGUST 7, 2019

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

STATEMENT OF FINANCIAL POSITION As at March 31, 2019

	2019	2018
ASSETS		
Current		
Accounts receivable	\$ 106,993	\$ 47,926
Prepaid expenses	33,579	64,774
Investments (Note 4)	1,746,207	1,628,802
	1,886,779	1,741,502
Tangible Capital Assets (Note 5)	2,073,757	2,167,552
	\$ 3,960,536	\$ 3,909,054
LIABILITIES		
Current		
Bank indebtedness (Note 6)	\$ 75,732	\$ 58,985
Accounts payable	117,558	110,220
Wages Payable	82,457	161,810
Deferred revenue	56,171	-
Due to Heiltsuk Indian Band	42,268	25,239
Damage deposits payable and rent paid in advance	3,245	3,145
	377,431	359,399
FUND BALANCES		
Operating Fund	1,509,348	1,382,103
Investment in capital assets	2,073,757	2,167,552
ACCUMULATED SURPLUS	3,583,105	3,549,655
	\$ 3,960,536	\$ 3,909,054

APPROVED ON BEHALF OF THE HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

 , Director
 , Director

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 5,580,426	\$ 6,390,225	\$ 5,863,042
BC Ministry of Forestry	-	-	(27,000)
Public Safety Canada	-	424,497	543,059
Vancouver Coastal Health	-	-	75,641
Administration fee	328,966	337,089	443,099
Interest	4,800	23,577	7,475
Other revenue	1,800	118,192	18,427
Rental	21,900	20,107	21,579
	5,937,892	7,313,687	6,945,322
EXPENDITURES			
Administration	726,467	1,252,930	1,329,552
Healthy Families	447,415	478,874	278,522
Community Wellness	680,864	499,108	353,092
Aboriginal Head Start	388,658	301,976	320,925
Diabetes Initiative	-	39,223	8,234
Maternal Child Health	371,847	281,513	242,487
Accreditation	27,826	11,984	27,408
E-Health	148,935	144,609	120,636
Dental	343,266	296,165	306,924
Home and Community Care Program	826,070	1,042,974	857,167
Patient Travel	1,647,542	2,644,047	2,397,577
Drinking Water	-	12,657	12,657
Community Food Action Initiative	-	1,062	48,059
Connecting Communities	-	33,490	38,540
Leadership Resiliency Program	-	388,046	407,383
Joint Project Board	128,631	124,441	191,559
Jordan's Principle	-	28,517	-
Behaviour Consultant Service	-	79,012	-
	5,737,521	7,660,628	6,940,722
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	149,638	(346,941)	4,600
EQUITY AT BEGINNING OF YEAR	-	3,549,655	3,463,400
CAPITAL OUTLAYS	-	(70,569)	(137,545)
FIRST NATIONS HEALTH AUTHORITY REIMBURSEMENTS	-	544,755	372,189
PUBLIC SAFETY CANADA RECOVERIES	-	-	(114,177)
VANCOUVER COASTAL HEALTH RECOVERIES	-	-	(15,284)
CURRENT YEAR TANGIBLE CAPITAL ASSET ADDITIONS	-	70,569	137,545
CURRENT YEAR TANGIBLE CAPITAL ASSET AMORTIZATION	-	(164,364)	(161,073)
EQUITY AT END OF YEAR	\$ 149,638	\$ 3,583,105	\$ 3,549,655

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

STATEMENT OF CASH FLOWS

For the year ended March 31, 2019

	2019	2018
OPERATING ACTIVITIES		
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (346,941)	\$ 4,600
Items not affecting cash		
Capital outlays	(70,569)	(137,545)
First Nations Health Authority reimbursements	544,755	372,189
Public Safety Canada recoveries	-	(114,177)
Vancouver Coastal Health recoveries	-	(15,284)
Change in investment in capital assets	(93,795)	(23,528)
Depreciation	164,364	161,073
	197,814	247,328
Change in non-cash operating working capital		
Accounts receivable	(59,066)	905,899
Prepaid expenses	31,196	(34,399)
Accounts payable	7,336	6,113
Damage deposits payable and rent paid in advance	100	100
Wages Payable	(79,353)	(12,410)
Deferred revenue	56,171	-
	154,198	1,112,631
FINANCING ACTIVITIES		
Investments	(117,405)	(805,500)
Tangible capital assets acquired	(70,569)	(137,545)
Due to Heiltsuk Indian Band	17,029	(21,597)
Due from Elders	-	6,929
	(170,945)	(957,713)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(16,747)	154,918
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	(58,985)	(213,903)
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ (75,732)	\$ (58,985)

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

1. ORGANIZATION, AIMS AND OBJECTIVES

Hailika'as Heiltsuk Health Centre Society ("The Society") was incorporated under the Society Act of British Columbia on April 1, 2014 and operates under a protocol agreement with Heiltsuk Indian Band to deliver preventative health services to the Heiltsuk community.

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are:

(a) Fund Accounting

The Society records transactions using the fund accounting method. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund has its own schedule of program operations which presents the results of operations for the fund. The financial position of the organization is shown on the statement of financial position which includes the assets, liabilities and fund balances of all funds presented in the financial statements.

- The Society follows the restricted fund method of accounting for contributions
- The Operating Fund accounts for the organization's program delivery and administrative activities. The fund reports discretionary and targeted resources.
- The Invested in Tangible Capital Assets reports the assets, liabilities, revenue and expenses related to the tangible capital assets.

(b) Investments

Investments are initially recorded at fair market value at the date of acquisition and are subsequently adjusted to fair market value at the reporting date with the adjustments recognized as interest income in the Fund in which the investments are held.

(c) Tangible Capital Assets

Tangible capital assets are recorded as capital outlays in the appropriate fund and are also reported on the statement of financial position as tangible capital assets and invested in tangible capital assets balance. Individual tangible capital assets with a cost of \$1,000 or more are capitalized in the invested in tangible capital assets at cost. Depreciation is charged to the invested in tangible capital assets balance on a straight-line basis over the expected useful life of the assets at the following rates:

Buildings	40 years
Dental equipment	5 years
Computer equipment	5 years
Furniture and equipment	5 years
Modular housing	10 years
Vehicles	5 years

(d) Revenue Recognition

Contributions are recognized as revenue of the appropriate fund in the year for which the revenue is intended when the amount to be received can be reasonably estimated and collection is reasonably assured.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Use of Estimates

Preparation of these financial statements requires management to make certain estimates and assumptions that affect amounts reported and disclosed in the financial statements and related notes. Significant estimates are made for the useful life and salvage value of tangible capital assets (depreciation), collectability of accounts receivable and liability accruals. Actual amounts could differ from those estimates.

3. FINANCIAL INSTRUMENTS

The Society's financial instruments consist of investments, accounts receivable, bank indebtedness, accounts payable and accruals, deposits, and due to Heiltsuk Indian Band. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments.

4. INVESTMENTS

	INTEREST RATE	FAIR VALUE
CIBC Guarantee Investment Certificate	1.85%	\$ 1,746,207

5. TANGIBLE CAPITAL ASSETS

	Cost	Additions	Accumulated amortization	2019 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ 171,109
Buildings	3,122,012	-	1,567,814	1,554,198
Automotive equipment	168,740	60,100	116,638	112,202
Computer equipment	130,330	-	107,413	22,917
Furniture and equipment	749,964	9,756	650,632	109,088
Equipment	164,435	713	107,297	57,851
Housing	461,142	-	414,750	46,392
	\$ 4,967,732	\$ 70,569	\$ 2,964,544	\$ 2,073,757

	Cost	Additions	Accumulated amortization	2018 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ 171,109
Buildings	3,112,550	9,462	1,512,339	1,609,673
Automotive equipment	142,242	26,498	86,179	82,561
Computer equipment	112,099	18,231	95,196	35,134
Furniture and equipment	666,610	83,354	608,932	141,032
Equipment	164,435	-	82,784	81,651
Housing	461,142	-	414,750	46,392
	\$ 4,830,187	\$ 137,545	\$ 2,800,180	\$ 2,167,552

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

6. BANK INDEBTEDNESS

Bank indebtedness is due to timing of cheques issued.

7. COMMITMENTS

The Society has the following minimum commitments for its equipment leases:

2020	\$	9,989
2021		8,599
2022		8,136
2023		8,136
	\$	34,860

8. MOVABLE CAPITAL ASSET RESERVE

First Nations Health Authority provides funding for the purchase of tangible capital assets that is restricted to expenses for moveable assets valued at over \$1,000. Any unexpended balance can be carried over for purchases in future years. The following amounts are included in the financial statements and the Capital Projects schedule:

	2019	2018
Funding received	\$ 116,804	\$ 38,859
Expenditures		
Dental equipment	(713)	-
Furniture and equipment	(9,756)	(12,051)
Vehicle	(60,100)	(23,808)
	\$ 46,235	\$ -

9. REMUNERATION

The following is a list of Board members who have received honoraria during the fiscal period:

	2019
Co-Chair	\$ 4,175
Co-Chair	3,675
Director	6,150
Director	1,575
Director	725
Director	725
Director	700
Director	550
	\$ 18,275

Seven employees and one contractor have received remuneration in excess of \$75,000 during the fiscal period. The payment to these employees and contractor are \$818,685 in aggregate.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM

For the year ended March 31, 2019

	Page	FNHA Funds	Other Revenue	Total Revenue	Expenditures	Total	Surplus (Deficit)	Opening Equity (Deficit)	Transfers and adjustments	Closing Equity (Deficit)
Discretionary Funds										
Administration	9	\$ 1,045,258	\$ 378,660	\$ 1,423,918	\$ 1,252,930	\$ 170,988	\$ 6,861	\$ (86,756)	\$ 91,093	
Capital Projects	10	116,804	-	116,804	-	116,804	674,233	(70,569)	720,468	
Healthy Families	11	441,566	1,500	443,066	478,874	(35,808)	381,549	102,446	448,187	
Community Wellness	12	660,164	2,305	662,469	499,108	163,361	533,906	(79,000)	618,267	
Aboriginal Head Start	13	364,679	4,000	368,679	301,976	66,703	47,338	40,000	154,041	
Diabetes Initiative	14	38,431	-	38,431	39,223	(792)	123,130	-	122,338	
Maternal Child Health	15	309,927	-	309,927	281,513	28,414	360,550	-	388,964	
Communicable Disease Control	16	-	-	-	-	-	177,445	(177,445)	-	
Accreditation	17	35,347	-	35,347	11,984	23,363	11,617	-	34,980	
E-Health	18	166,680	27,141	193,821	144,609	49,212	228,767	(62,500)	215,479	
HIV/AIDS	19	-	-	-	-	-	46,451	-	46,451	
		3,178,856	413,606	3,592,462	3,010,217	582,245	2,591,847	(333,824)	2,840,268	

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM, continued

For the year ended March 31, 2019

	Page	FNHA Funds	Other Revenue	Total Revenue	Total Expenditures	Surplus (Deficit)	Opening Equity (Deficit)	Transfers	Closing Equity (Deficit)
Targeted Funds									
Dental	20	359,000	1,734	360,734	296,155	64,569	37,589	-	102,158
Home and Community Care Program	21	765,252	2,400	767,652	1,042,974	(275,322)	59,317	216,500	495
Patient Travel	22	1,647,542	-	1,647,542	2,644,047	(996,505)	(1,311,732)	544,755	(1,763,482)
Drinking Water	23	12,657	-	12,657	12,657	-	-	-	-
Community Food Action Initiative	24	-	-	-	1,062	(1,062)	-	-	(1,062)
Connecting Communities	25	4,000	-	4,000	33,490	(29,490)	135	46,755	17,400
Leadership Resiliency Program	26	-	424,497	424,497	388,046	36,451	80,279	-	116,730
Joint Project Board	27	262,918	-	262,918	124,441	138,477	(82,592)	-	55,885
Jordan's Principle	28	160,000	-	160,000	28,517	131,483	-	-	131,483
Behaviour Consultant Service	29	-	81,225	81,225	79,012	2,213	-	-	2,213
Special Projects	30	-	-	-	-	-	7,260	-	7,260
		3,211,369	509,856	3,721,225	4,650,411	(929,186)	(1,209,744)	808,010	(1,330,920)
Totals		\$ 6,390,225 \$	923,462 \$	7,313,687 \$	7,660,628 \$	(346,941) \$	1,382,103 \$	474,186 \$	1,509,348

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ADMINISTRATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 859,625	\$ 1,045,258	\$ 894,035
Administration fee	328,966	337,089	443,099
Rental	20,400	17,707	16,004
Interest	4,800	23,577	7,475
Other revenue	-	287	770
	1,213,791	1,423,918	1,361,383
EXPENDITURES			
Advertising	-	6,282	17,153
Bank charges and interest	1,620	3,561	2,623
Donations	-	24,839	19,471
Fees, licences and dues	250	7,654	34,058
Food	-	28,047	25,381
Freight	-	10,517	15,737
Honoraria	-	11,690	9,899
Insurance	21,000	20,917	20,392
Materials and supplies	-	98,639	109,052
Office and administrative	5,000	26,759	23,579
Professional development	11,834	48,210	21,102
Professional fees	35,000	156,849	230,174
Program costs	3,000	1,000	1,500
Rent of facilities and equipment	-	20,864	28,626
Repairs and maintenance	-	28,983	41,662
Salaries and benefits	641,983	630,582	606,255
Telephone and fax	6,780	47,179	58,921
Travel (net of reimbursements)	-	58,190	38,295
Utilities	-	22,168	25,672
	726,467	1,252,930	1,329,552
EXCESS OF REVENUE OVER EXPENDITURES	487,324	170,988	31,831
EQUITY AT BEGINNING OF YEAR	-	6,861	86,373
INTERPROGRAM TRANSFERS	(86,756)	(86,756)	(49,892)
CAPITAL OUTLAYS	-	-	(61,451)
EQUITY AT END OF YEAR	\$ 400,568	\$ 91,093	\$ 6,861

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CAPITAL PROJECTS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 116,804	\$ 35,859
Vancouver Coastal Health	-	-	12,051
	-	116,804	47,910
EXPENDITURES	-	-	-
EXCESS OF REVENUE OVER EXPENDITURES	-	116,804	47,910
EQUITY AT BEGINNING OF YEAR	-	674,233	674,233
CAPITAL OUTLAYS	-	(70,569)	(47,910)
EQUITY AT END OF YEAR	\$ -	\$ 720,468	\$ 674,233

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTHY FAMILIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 386,831	\$ 441,566	\$ 402,316
Other revenue	-	1,500	-
	386,831	443,066	402,316
EXPENDITURES			
Advertising	-	196	-
Fees, licences and dues	1,200	629	595
Food	1,000	3,835	1,146
Freight	700	1,560	670
Honoraria	6,000	-	-
Materials and supplies	10,100	20,571	6,464
Professional development	35,900	12,824	16,972
Professional fees	142,620	218,083	122,335
Rent of facilities and equipment	-	69	330
Repairs and maintenance	-	1,125	-
Salaries and benefits	240,934	214,706	122,747
Telephone and fax	1,700	1,268	2,080
Travel (net of reimbursements)	7,261	3,425	5,183
Utilities	-	583	-
	447,415	478,874	278,522
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(60,584)	(35,808)	123,794
EQUITY AT BEGINNING OF YEAR	300,000	381,549	265,284
INTERPROGRAM TRANSFERS	-	102,446	-
CAPITAL OUTLAYS	-	-	(7,529)
EQUITY AT END OF YEAR	\$ 239,416	\$ 448,187	\$ 381,549

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

COMMUNITY WELLNESS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 537,266	\$ 660,164	\$ 586,772
Other revenue	-	2,305	859
	537,266	662,469	587,631
EXPENDITURES			
Clinical Supervision	8,640	5,150	1,050
Donations	12,000	1,280	5,852
Fees, licences and dues	12,000	475	-
Food	24,000	43,726	10,796
Freight	43,200	390	755
Honoraria	24,000	10,475	6,452
Materials and supplies	39,600	41,716	22,204
Office and administrative	-	152	1,589
Professional development	78,000	12,035	6,487
Professional fees	-	27,368	14,971
Rent of facilities and equipment	14,400	-	4,000
Repairs and maintenance	24,000	5,956	2,500
Salaries and benefits	338,624	328,335	259,457
Telephone and fax	4,800	4,064	3,335
Travel (net of reimbursements)	54,000	17,014	11,295
Utilities	3,600	972	2,349
	680,864	499,108	353,092
EXCESS OF REVENUE OVER EXPENDITURES	(143,598)	163,361	234,539
EQUITY AT BEGINNING OF YEAR	543,371	533,906	301,680
INTERPROGRAM TRANSFERS	-	(79,000)	-
CAPITAL OUTLAYS	-	-	(2,313)
EQUITY AT END OF YEAR	\$ 399,773	\$ 618,267	\$ 533,906

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ABORIGINAL HEAD START

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 328,393	\$ 364,679	\$ 362,060
Other revenue	-	4,000	14,083
	328,393	368,679	376,143
EXPENDITURES			
Advertising	5,000	-	-
Donations	-	-	355
Fees, licences and dues	2,000	230	-
Food	20,000	28,816	24,625
Freight	6,000	-	5,953
Honoraria	-	414	3,112
Insurance	3,000	-	-
Materials and supplies	16,500	17,525	10,609
Office and administrative	-	150	-
Professional development	19,250	7,809	9,318
Professional fees	-	-	2,000
Rent of facilities and equipment	2,000	1,863	1,807
Repairs and maintenance	5,000	-	27,229
Salaries and benefits	276,908	236,199	226,215
Telephone and fax	2,000	2,053	2,032
Travel (net of reimbursements)	26,500	2,878	2,679
Utilities	4,500	4,039	4,991
	388,658	301,976	320,925
EXCESS OF REVENUE OVER EXPENDITURES	(60,265)	66,703	55,218
EQUITY AT BEGINNING OF YEAR	30,000	47,338	-
INTERPROGRAM TRANSFERS	40,000	40,000	-
CAPITAL OUTLAYS	(4,738)	-	(7,880)
EQUITY AT END OF YEAR	\$ 4,997	\$ 154,041	\$ 47,338

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DIABETES INITIATIVE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 38,431	\$ 38,431	\$ 38,431
EXPENDITURES			
Advertising	-	3,720	-
Food	-	14,625	412
Freight	-	14	-
Honoraria	-	1,500	-
Materials and supplies	-	5,811	2,263
Office and administrative	-	74	-
Professional development	-	2,418	-
Professional fees	-	10,051	4,676
Telephone and fax	-	1,010	883
	-	39,223	8,234
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	38,431	(792)	30,197
EQUITY AT BEGINNING OF YEAR	120,644	123,130	92,933
EQUITY AT END OF YEAR	\$ 159,075	\$ 122,338	\$ 123,130

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

MATERNAL CHILD HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 309,927	\$ 309,927	\$ 309,927
EXPENDITURES			
Fees, licences and dues	1,300	-	527
Food	19,800	21,442	5,875
Freight	-	286	227
Honoraria	35,000	18,587	28,428
Materials and supplies	42,100	34,027	21,774
Office and administrative	-	-	176
Professional development	13,800	22,361	9,193
Professional fees	128,456	62,604	102,265
Salaries and benefits	125,591	115,811	73,493
Telephone and fax	-	1,656	171
Travel (net of reimbursements)	5,800	4,739	358
	371,847	281,513	242,487
EXCESS OF REVENUE OVER EXPENDITURES	(61,920)	28,414	67,440
EQUITY AT BEGINNING OF YEAR	365,210	360,550	293,110
EQUITY AT END OF YEAR	\$ 303,290	\$ 388,964	\$ 360,550

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

COMMUNICABLE DISEASE CONTROL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
EXCESS OF REVENUE OVER EXPENDITURES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	177,445	177,445
INTERPROGRAM TRANSFERS	-	(177,445)	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ 177,445

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ACCREDITATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 35,347	\$ 35,347	\$ 27,826
EXPENDITURES			
Fees, licences and dues	2,500	7,520	7,521
Food	-	-	3,120
Honoraria	1,500	-	-
Professional development	17,300	4,464	12,038
Professional fees	6,526	-	4,729
	27,826	11,984	27,408
EXCESS OF REVENUE OVER EXPENDITURES	7,521	23,363	418
EQUITY AT BEGINNING OF YEAR	-	11,617	11,199
EQUITY AT END OF YEAR	\$ -	\$ 34,980	\$ 11,617

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

E-HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 166,680	\$ 166,680	\$ 166,680
Other revenue	-	27,141	-
	166,680	193,821	166,680
EXPENDITURES			
Donations	-	-	795
Materials and supplies	-	2,034	-
Professional development	-	4,129	4,252
Salaries and benefits	148,935	137,984	114,876
Travel (net of reimbursements)	-	462	713
	148,935	144,609	120,636
EXCESS OF REVENUE OVER EXPENDITURES	17,745	49,212	46,044
EQUITY AT BEGINNING OF YEAR	234,759	228,767	182,723
INTERPROGRAM TRANSFERS	-	(62,500)	-
EQUITY AT END OF YEAR	\$ 252,504	\$ 215,479	\$ 228,767

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HIV/AIDS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 2,440
EXPENDITURES	-	-	-
EXCESS OF REVENUE OVER EXPENDITURES	-	-	2,440
EQUITY AT BEGINNING OF YEAR	-	46,451	44,011
EQUITY AT END OF YEAR	\$ -	\$ 46,451	\$ 46,451

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DENTAL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 359,000	\$ 359,000	\$ 359,000
Other revenue	1,800	1,734	2,165
	360,800	360,734	361,165
EXPENDITURES			
Administration fees	43,080	43,080	43,224
Freight	1,500	9,328	9,671
Materials and supplies	16,000	12,224	13,998
Professional development	3,100	331	3,436
Professional fees	163,000	140,637	146,764
Salaries and benefits	116,586	90,565	89,831
	343,266	296,165	306,924
EXCESS OF REVENUE OVER EXPENDITURES	17,534	64,569	54,241
EQUITY (DEFICIT) AT BEGINNING OF YEAR	62,032	37,589	(16,652)
EQUITY AT END OF YEAR	\$ 79,566	\$ 102,158	\$ 37,589

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HOME AND COMMUNITY CARE PROGRAM

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 765,254	\$ 765,252	\$ 871,367
Rental	1,500	2,400	5,575
	766,754	767,652	876,942
EXPENDITURES			
Administration fees	29,438	88,181	68,444
Advertising	-	7,293	-
Donations	25,000	50,716	54,614
Fees, licences and dues	-	398	75
Food	45,000	51,423	51,473
Freight	-	4,596	1,283
Honoraria	-	1,875	525
Materials and supplies	6,398	66,929	36,074
Office and administrative	-	-	270
Professional development	-	8,195	9,102
Professional fees	30,000	180,299	80,809
Rent of facilities and equipment	2,000	1,145	2,485
Repairs and maintenance	5,000	7,519	10,000
Salaries and benefits	664,534	528,772	503,130
Telephone and fax	3,500	4,026	3,766
Travel (net of reimbursements)	4,000	18,251	11,158
Utilities	11,200	23,356	23,959
	826,070	1,042,974	857,167
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(59,316)	(275,322)	19,775
EQUITY AT BEGINNING OF YEAR	59,317	59,317	50,004
INTERPROGRAM TRANSFERS	-	216,500	-
CAPITAL OUTLAYS	-	-	(10,462)
EQUITY AT END OF YEAR	\$ 1	\$ 495	\$ 59,317

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

PATIENT TRAVEL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 1,647,542	\$ 1,647,542	\$ 1,647,542
EXPENDITURES			
Administration fees	197,705	197,705	312,371
Patient Travel	1,319,411	2,322,099	1,977,400
Salaries and benefits	130,426	124,243	107,806
	1,647,542	2,644,047	2,397,577
DEFICIENCY OF REVENUE OVER EXPENDITURES	-	(996,505)	(750,035)
DEFICIT AT BEGINNING OF YEAR	-	(1,311,732)	(933,886)
FIRST NATIONS HEALTH AUTHORITY REIMBURSEMENT	-	544,755	372,189
DEFICIT AT END OF YEAR	\$ -	\$ (1,763,482)	\$ (1,311,732)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DRINKING WATER

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 12,657	\$ 12,657
EXPENDITURES			
Freight	-	12,657	12,657
EXCESS OF REVENUE OVER EXPENDITURES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

COMMUNITY FOOD ACTION INITIATIVE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Vancouver Coastal Health	\$ -	\$ -	\$ 16,834
EXPENDITURES			
Materials and supplies	-	62	87
Professional fees	-	1,000	44,940
Repairs and maintenance	-	-	3,032
	-	1,062	48,059
DEFICIENCY OF REVENUE OVER EXPENDITURES	-	(1,062)	(31,225)
EQUITY AT BEGINNING OF YEAR	-	-	2,241
INTERPROGRAM TRANSFERS	-	-	36,052
VANCOUVER COASTAL HEALTH RECOVERY	-	-	(7,068)
DEFICIT AT END OF YEAR	\$ -	\$ (1,062)	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CONNECTING COMMUNITIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 4,000	\$ -
Vancouver Coastal Health	-	-	46,756
	-	4,000	46,756
EXPENDITURES			
Advertising	-	989	-
Boat charters and fuel	-	-	1,050
Donations	-	699	-
Food	-	3,485	13,818
Freight	-	254	-
Honoraria	-	2,969	4,188
Materials and supplies	-	5,625	3,791
Professional fees	-	19,394	15,593
Rent of facilities and equipment	-	75	100
	-	33,490	38,540
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(29,490)	8,216
EQUITY AT BEGINNING OF YEAR	-	135	135
INTERPROGRAM TRANSFERS	46,756	46,755	-
VANCOUVER COASTAL HEALTH RECOVERY	-	-	(8,216)
EQUITY AT END OF YEAR	\$ 46,756	\$ 17,400	\$ 135

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

LEADERSHIP RESILIENCY PROGRAM

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
BC Ministry of Forestry (reversed)	\$ -	\$ -	\$ (27,000)
Public Safety Canada	-	424,497	543,059
Other revenue	-	-	550
	-	424,497	516,609
EXPENDITURES			
Clinical Supervision	-	1,125	1,600
Consulting	-	12,999	-
Donations	-	-	36,300
Food	-	11,271	27,908
Honoraria	-	9,560	11,909
Materials and supplies	-	23,838	25,873
Professional development	-	5,028	9,853
Professional fees	-	9,780	41,727
Rent of facilities and equipment	-	20,116	15,391
Repairs and maintenance	-	-	5,500
Salaries and benefits	-	232,179	197,099
Travel (net of reimbursements)	-	62,150	34,223
	-	388,046	407,383
EXCESS OF REVENUE OVER EXPENDITURES	-	36,451	109,226
EQUITY AT BEGINNING OF YEAR	-	80,279	71,390
INTERPROGRAM TRANSFERS	-	-	13,840
PUBLIC SAFETY CANADA RECOVERY	-	-	(114,177)
EQUITY AT END OF YEAR	\$ -	\$ 116,730	\$ 80,279

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

JOINT PROJECT BOARD

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ 146,130	\$ 262,918	\$ 146,130
EXPENDITURES			
Administration fees	-	-	19,060
Professional fees	-	-	29,500
Salaries and benefits	128,631	124,441	135,429
Travel (net of reimbursements)	-	-	7,570
	128,631	124,441	191,559
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	17,499	138,477	(45,429)
DEFICIT AT BEGINNING OF YEAR	14,360	(82,592)	(37,163)
EQUITY (DEFICIT) AT END OF YEAR	\$ 31,859	\$ 55,885	\$ (82,592)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

JORDAN'S PRINCIPLE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 160,000	\$ -
EXPENDITURES			
Salaries and benefits	-	28,517	-
EXCESS OF REVENUE OVER EXPENDITURES	-	131,483	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ 131,483	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

BEHAVIOUR CONSULTANT SERVICE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE			
Other revenue	\$ -	\$ 81,225	\$ -
EXPENDITURES			
Administration fees	-	8,122	-
Professional fees	-	70,890	-
	-	79,012	-
EXCESS OF REVENUE OVER EXPENDITURES	-	2,213	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ 2,213	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SPECIAL PROJECTS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2019

	2019 Budget (Unaudited)	2019 Actual	2018 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
EXCESS OF REVENUE OVER EXPENDITURES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	7,260	7,260
EQUITY AT END OF YEAR	\$ -	\$ 7,260	\$ 7,260