

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS

March 31, 2023

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS March 31, 2023

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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 (the "Society"), which comprise the statement of financial position as at March 31, 2023, 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, 2023, 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 11 - 39 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 Societies Act of British Columbia, we report that, in our opinion, the accounting principles used in preparing and presenting the society's financial statements are in accordance with Canadian accounting standards for not-for-profit organizations and have been applied on a consistent basis.



REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

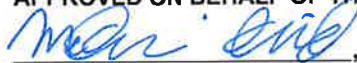
RICHMOND, B.C.
OCTOBER 18, 2023

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

STATEMENT OF FINANCIAL POSITION As at March 31, 2023

	2023	2022
ASSETS		
Current		
Cash	\$ 515,920	\$ 330,599
Accounts receivable	58,579	706,791
Prepaid expenses	81,174	156,351
Investments (Note 5)	1,867,096	2,397,648
	2,522,769	3,591,389
Tangible Capital Assets (Note 6)	2,980,272	3,014,733
	\$ 5,503,041	\$ 6,606,122
LIABILITIES		
Current		
Accounts payable	\$ 184,940	\$ 282,718
Wages Payable	346,059	300,696
Deferred revenue (Notes 7 and 14)	1,561,413	1,025,502
Due to Heiltsuk Indian Band (Note 8)	91,578	109,932
Damage deposits payable and rent paid in advance	2,970	2,970
	2,186,960	1,721,818
FUND BALANCES		
ACCUMULATED SURPLUS	3,316,081	4,884,304
	\$ 5,503,041	\$ 6,606,122

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, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 6,425,685	\$ 7,539,454	\$ 6,835,511
Province of BC	-	113,466	113,361
Vancouver Coastal Health	-	95,618	95,618
Interest	-	50,405	7,929
Rental	37,200	32,799	31,768
Other revenue	-	52,360	6,970
Transfer from/(to) deferred revenue	-	(440,294)	(469,904)
	<u>6,462,885</u>	<u>7,443,808</u>	<u>6,621,253</u>
EXPENSES			
Discretionary Funds	5,963,332	4,358,043	3,780,740
Targeted Funds	3,435,707	4,456,986	3,066,853
Capital Fund	-	197,002	200,268
	<u>9,399,039</u>	<u>9,012,031</u>	<u>7,047,861</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	(2,936,155)	(1,568,223)	(426,607)
OTHER			
Capital asset additions	(101,969)	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(3,038,124)	(1,568,223)	(426,607)
EQUITY AT BEGINNING OF YEAR	-	4,884,304	5,310,911
EQUITY AT END OF YEAR	\$ (3,038,124)	\$ 3,316,081	\$ 4,884,304

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, 2023

	2023	2022
OPERATING ACTIVITIES		
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (1,568,223)	\$ (426,607)
Item not affecting cash		
Depreciation	197,002	200,266
	(1,371,221)	(226,341)
Change in non-cash operating working capital		
Accounts receivable	648,212	(132,787)
Prepaid expenses	75,177	(60,904)
Accounts payable	(97,783)	(14,489)
Wages Payable	45,366	31,690
Deferred revenue	535,911	469,903
Damage deposits payable and rent paid in advance	-	100
	(164,338)	67,172
FINANCING ACTIVITIES		
Redemption (Purchase) of investments	530,552	(7,929)
Purchase of tangible capital assets acquired (net)	(162,539)	(645,777)
Due to Heiltsuk Indian Band	(18,354)	55,533
	349,659	(598,173)
INCREASE (DECREASE) IN CASH	185,321	(531,001)
CASH, BEGINNING OF YEAR	330,599	861,600
CASH, END OF YEAR	\$ 515,920	\$ 330,599

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

1. ORGANIZATION, AIMS AND OBJECTIVES

Hailika'as Heiltsuk Health Centre Society ("The Society") was incorporated under the Societies 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:

Automotive equipment	5 years
Buildings	40 years
Computer equipment	5 years
Dental equipment	5 years
Furniture and equipment	5 years
Modular housing	25 years
Playground equipment	10 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.

(e) Income Tax Status

For income tax purposes, the Society is a non-profit organization exempt from income taxes under Section 149(1)(l) of the Canadian Income Tax Act.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(f) 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, liability accruals, and deferred revenue. Actual amounts could differ from those estimates.

(g) Financial Instruments

(i) Measurement of financial instruments

The Society initially measures its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Society subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenses in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable, and investments.

Financial liabilities measured at amortized cost include accounts payable.

(ii) Impairment

For financial assets measured at cost or amortized cost, the Society determines whether there are indications of possible impairment. When there is an indication of impairment, and the Society determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in excess of revenues over expenses. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenues over expenses.

3. FINANCIAL INSTRUMENTS

Financial instruments consist of recorded amounts of cash, accounts receivable, investments, accounts payable, wages payable, due to Heiltsuk Tribal Council, damage deposits and rent paid in advance. Unless otherwise noted it is management's opinion that the Society is not exposed to significant interest, currency, fair value, credit or liquidity risks as the fair value of the assets and liabilities approximates their carrying value.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the foundation is a going concern and thus expects to fully repay the outstanding amounts.

4. ECONOMIC DEPENDENCE

The Society receives a significant portion of its revenue pursuant to a funding agreement with First Nations Health Authority, which is approximately 94% (2022: 93%) of its total revenue.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

5. INVESTMENTS

	2023
CIBC Guarantee Investment Certificate, interest rate 3.45%, maturing October 20, 2023	\$ 695,867
CIBC Guarantee Investment Certificate, interest rate 3.65%, maturing February 8, 2024	936,860
CIBC Guarantee Investment Certificate, interest rate 5.35%, maturing August 31, 2023	234,369
	\$ 1,867,096

6. TANGIBLE CAPITAL ASSETS

	Cost	Additions	Disposals	Accumulated amortization	2023 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ -	\$ 171,109
Buildings	4,128,035	29,460	-	1,840,079	2,317,416
Automotive equipment	302,617	34,000	-	251,829	84,788
Computer equipment	130,945	1,636	-	97,764	34,817
Furniture and equipment	851,397	63,003	-	793,471	120,929
Dental equipment	281,000	-	104,352	102,563	74,085
Playground equipment	100,740	34,440	-	4,444	130,736
Modular housing	461,142	-	-	414,750	46,392
	\$ 6,426,985	\$ 162,539	\$ 104,352	\$ 3,504,900	\$ 2,980,272

	Cost	Additions	Disposals	Accumulated amortization	2022 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ -	\$ 171,109
Buildings	3,826,157	301,878	-	1,759,162	2,368,873
Automotive equipment	228,840	73,777	-	219,479	83,138
Computer equipment	118,457	12,488	-	78,150	52,795
Furniture and equipment	810,355	138,127	-	757,108	191,374
Dental equipment	165,148	18,767	-	183,603	312
Playground equipment	-	100,740	-	-	100,740
Modular housing	461,142	-	-	414,750	46,392
	\$ 5,781,208	\$ 645,777	\$ -	\$ 3,412,252	\$ 3,014,733

The disposal is for the fully amortized dental equipment which was written off, as per discussion with Keith. This disposal has already been accounted for in the accumulated amortization number shown.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS March 31, 2023

7. DEFERRED REVENUE

	March 31, 2022	Funding received, 2023	Revenue recognized, 2023	March 31, 2023
First Nations Health Authority	\$ 969,885	\$ 7,539,454	\$ (7,114,778)	\$ 1,394,561
Vancouver Coastal Health Authority	55,617	191,235	(80,000)	166,852
	\$ 1,025,502	\$ 7,730,689	\$ (7,194,778)	\$ 1,561,413

8. DUE TO HEILTSUK INDIAN BAND

Amounts due to Heiltsuk Indian Band are non-interest bearing and have no fixed terms of repayment.

9. COMMITMENTS

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

2024	\$ 1,968
2025	1,968
2026	1,968
2027	1,968
2028	984
	\$ 8,856

10. 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:

	2023	2022
Expenditures		
Vehicle	\$ -	\$ 33,694

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

11. REMUNERATION

The Societies Act of British Columbia requires the Society to disclose the remuneration paid to employees and contractors whose remuneration during the year was at least \$75,000 and all remuneration paid to directors.

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

	2023
Chair	\$ 2,425
Director	1,925
Director	1,100
Director	1,700
Director	625
Director	1,650
Director	550
Director	1,675
	\$ 11,650

Eleven employees and one contractor have received remuneration in excess of \$75,000 during the fiscal period.

The total combined amount made to the employees and contractor in excess of \$75,000 was \$1,254,108 (2022 - \$999,289).

12. RELATED PARTY TRANSACTIONS

The Society is related to members of management because of their ability to significantly influence the Society. Transactions with related parties, if any, are in the normal course of business, and are recorded at the exchange amount that is mutually agreed upon by the related parties.

13. COMPARATIVE AMOUNTS

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current period.

14. PRIOR PERIOD RESTATEMENT

The comparative figures have been retroactively restated to reflect the understated deferred revenue related to Vancouver Coastal Health Authority funding in the prior year. As a result of the changes, the financial statements have been restated as follows:

	As previously stated in 2022	Adjustments Increase (Decrease)	Restated 2023
Statement of Financial Position			
Liabilities			
Deferred revenue	\$ 969,885	\$ 55,617	\$ 1,025,502
Accumulated surplus	4,939,921	(55,617)	4,884,304
Summary Statement of Operations and Accumulated Surplus			
Revenue			
Transfer from/(to) deferred revenue	(414,286)	(55,617)	(469,903)
Excess (deficiency) of revenue over expenses	(370,990)	(55,617)	(426,607)
Statement of Cash Flows			
Changes in non-cash operating working capital			
Deferred revenue	\$ 414,286	\$ 55,617	\$ 469,903

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM

For the year ended March 31, 2023

Page	FNHA Funds	Other Revenue	Total Revenue	Total Expenses	Other Income / Capital Asset Additions	Surplus (Deficit)	Opening Equity (Deficit)	Interprogram Transfers	Closing Equity (Deficit)
11	\$ 1,324,050	\$ 375,563	\$ 1,699,613	\$ 1,553,236	\$ (51,788)	\$ 94,589	\$ (55,617)	\$ (38,972)	\$ 118,832
12	-	670	583,445	654,041	-	(70,596)	118,832	-	118,832
13	582,775	-	474,588	574,668	(34,000)	(134,080)	(7,186)	77,782	77,782
14	474,588	-	182,018	329,405	(53,416)	(200,803)	1,167,682	(256,523)	777,079
15	181,518	500	39,200	6,968	-	(43,130)	97,076	103,727	-
16	39,200	-	316,126	359,256	-	(12,467)	157,154	-	189,386
17	316,126	-	36,517	48,984	-	9,198	551,398	(181,509)	326,759
18	36,517	-	170,014	160,816	-	(2,644)	19,820	-	7,353
19	170,014	-	437,481	670,669	(23,335)	(256,523)	126,943	(2,644)	133,497
20	437,081	400	3,939,002	4,358,043	(162,539)	(581,580)	2,176,102	(41,616)	1,552,906
	3,561,869	377,133	3,700,002	4,358,043	(162,539)	(581,580)	2,176,102	(41,616)	1,552,906
21	359,000	11,647	370,647	366,901	-	3,746	138,659	-	142,405
22	967,417	910	968,327	768,975	-	199,352	200,309	39,000	438,661
23	1,757,934	-	1,757,934	2,932,281	-	(1,174,347)	(1,015,655)	-	(2,190,002)
24	12,910	-	12,910	12,910	-	-	-	-	-
25	-	-	-	16,435	-	(16,435)	(24,464)	40,899	110,165
26	200,712	(25,465)	175,247	175,247	-	(3,496)	110,165	-	208,665
27	-	113,466	113,466	116,962	-	-	212,161	-	208,665
28	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	(717)	717	-
34	3,000	(3,000)	-	-	-	-	3,000	-	3,000
35	153,000	(153,000)	-	-	-	-	6,010	-	6,010
36	484,612	(251,112)	233,500	233,500	-	-	64,000	-	64,000
37	39,000	-	39,000	-	-	39,000	-	(39,000)	-
38	-	80,000	80,000	80,000	-	-	-	-	-
	3,977,585	(226,554)	3,751,031	4,703,211	-	(952,180)	(306,532)	41,616	(1,217,096)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM, continued For the year ended March 31, 2023

	Page	FNHA Funds	Other Revenue	Total Revenue	Total Expenses	Other Income / Capital Asset Additions	Surplus (Deficit)	Opening Equity (Deficit)	Transfers	Closing Equity (Deficit)
Capital Fund	39	-	-	-	197,002	162,539	(34,463)	3,014,734	-	2,980,271
Totals		\$ 7,539,454	\$ 150,579	\$ 7,690,033	\$ 9,258,256	\$ -	\$ (1,568,223)	\$ 4,884,304	\$ -	\$ 3,316,081

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ADMINISTRATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 1,295,573	\$ 1,324,050	\$ 1,110,090
Administration fee	-	246,225	227,153
Other revenue	-	46,134	786
Interest	-	50,405	7,929
Rental	37,200	32,799	31,768
	<u>1,332,773</u>	<u>1,699,613</u>	<u>1,377,726</u>
EXPENSES			
Advertising/health promotion	72,000	30,989	13,100
Bank charges and interest	900	2,017	2,845
Donations	-	134,777	90,417
Fees, licences and dues	285	32,744	9,093
Food	-	50,205	47,454
Freight	-	2,866	11,942
Honoraria	-	7,283	9,281
Insurance	46,536	46,536	39,387
Materials and supplies	127,000	138,694	146,290
Miscellaneous	18,000	58,988	30,500
Office and administrative	6,000	641	3,693
Professional development	53,880	7,947	19,909
Professional fees	131,440	147,285	216,631
Program costs	-	-	1,000
Rent of facilities and equipment	-	33,853	21,995
Repairs and maintenance	48,000	21,051	24,493
Salaries and benefits	689,767	682,529	667,282
Telephone and fax	31,023	36,952	64,627
Travel (net of reimbursements)	59,400	96,765	65,630
Utilities	-	21,114	21,835
	<u>1,284,231</u>	<u>1,553,236</u>	<u>1,507,404</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	48,542	146,377	(129,678)
OTHER			
Capital asset additions	(48,542)	(51,788)	(427,921)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	94,589	(557,599)
EQUITY (DEFICIT) AT BEGINNING OF YEAR	-	(55,617)	374,135
INTERPROGRAM TRANSFERS	-	(38,972)	127,847
DEFICIT AT END OF YEAR	\$ -	\$ -	\$ (55,617)

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, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER	-	-	-
OTHER			
Capital asset additions	-	-	(33,694)
DEFICIENCY OF REVENUE OVER EXPENSES	-	-	(33,694)
EQUITY AT BEGINNING OF YEAR	-	118,832	152,526
EQUITY AT END OF YEAR	\$ -	\$ 118,832	\$ 118,832

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTHY FAMILIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 528,645	\$ 582,775	\$ 555,045
Other revenue	-	670	500
	528,645	583,445	555,545
EXPENSES			
Advertising/health promotion	3,000	5,864	2,701
Fees, licences and dues	1,800	829	1,020
Food	14,400	9,382	10,184
Freight	-	4,648	3,622
Honoraria	3,000	350	181
Materials and supplies	47,400	17,092	33,101
Office and administrative	600	-	-
Professional development	75,600	8,790	1,019
Professional fees	220,258	252,070	190,922
Rent of facilities and equipment	1,800	-	446
Repairs and maintenance	28,000	164	-
Salaries and benefits	331,041	349,701	547,305
Supplies	1,200	2,143	713
Telephone and fax	1,200	1,797	924
Travel (net of reimbursements)	49,200	1,211	4,110
Utilities	3,600	-	-
	782,099	654,041	796,248
DEFICIENCY OF REVENUE OVER EXPENSES BEFORE OTHER	(253,454)	(70,596)	(240,703)
OTHER			
Capital asset additions	-	-	(18,732)
DEFICIENCY OF REVENUE OVER EXPENSES	(253,454)	(70,596)	(259,435)
EQUITY (DEFICIT) AT BEGINNING OF YEAR	253,454	(7,186)	252,249
INTERPROGRAM TRANSFERS	-	77,782	-
DEFICIT AT END OF YEAR	\$ -	\$ -	\$ (7,186)

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

COMMUNITY WELLNESS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 264,323	\$ 474,588	\$ 773,807
Other revenue	-	-	2,500
	<u>264,323</u>	<u>474,588</u>	<u>776,307</u>
EXPENSES			
Advertising/health promotion	22,000	3,799	4,872
Bad debts	-	114,979	-
Clinical supervision	-	2,500	6,331
Fees, licences and dues	6,000	594	24,875
Food	24,000	2,837	80,086
Freight	-	1,102	1,531
Honoraria	5,400	-	21,843
Materials and supplies	127,000	20,844	84,441
Professional development	96,978	25,704	1,648
Professional fees	135,000	69,261	17,297
Rent of facilities and equipment	12,000	250	2,750
Repairs and maintenance	-	-	430
Salaries and benefits	393,079	307,039	521,662
Supplies	-	-	386
Telephone and fax	6,000	3,753	5,579
Travel (net of reimbursements)	-	22,006	39,214
Utilities	-	-	4,232
	<u>827,457</u>	<u>574,668</u>	<u>817,177</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	(563,134)	(100,080)	(40,870)
OTHER			
Capital asset additions	-	(34,000)	(7,840)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(563,134)	(134,080)	(48,710)
EQUITY AT BEGINNING OF YEAR	563,134	1,167,682	1,400,979
INTERPROGRAM TRANSFERS	-	(256,523)	(184,587)
EQUITY AT END OF YEAR	\$ -	\$ 777,079	\$ 1,167,682

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, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 181,518	\$ 181,518	\$ 181,518
Other revenue	-	500	-
	181,518	182,018	181,518
EXPENSES			
Food	36,000	23,177	18,124
Freight	-	889	1,370
Honoraria	-	355	-
Materials and supplies	54,000	7,863	(730)
Professional development	36,000	1,352	-
Rent of facilities and equipment	-	595	1,142
Repairs and maintenance	8,400	-	-
Salaries and benefits	269,177	289,428	211,658
Telephone and fax	7,200	2,160	2,757
Travel (net of reimbursements)	15,986	1,458	5,489
Utilities	-	2,128	1,540
	426,763	329,405	241,350
DEFICIENCY OF REVENUE OVER EXPENDITURES BEFORE OTHER	(245,245)	(147,387)	(59,832)
OTHER			
Capital asset additions	-	(53,415)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(245,245)	(200,803)	(59,832)
EQUITY AT BEGINNING OF YEAR	245,245	97,076	156,908
INTERPROGRAM TRANSFERS	-	103,727	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ 97,076

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DIABETES INITIATIVE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 39,200	\$ 39,200	\$ 39,200
EXPENSES			
Advertising/health promotion	13,200	-	-
Fees, licences and dues	1,800	-	-
Food	18,000	-	-
Freight	-	-	112
Honoraria	3,000	-	500
Materials and supplies	69,600	6,968	39,412
Office and administrative	1,200	-	-
Professional development	14,760	-	(1,603)
Professional fees	63,502	-	-
Rent of facilities and equipment	1,200	-	-
Salaries and benefits	3,000	-	100
Telephone and fax	2,400	-	-
Miscellaneous	1,200	-	-
	192,862	6,968	38,521
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(153,662)	32,232	679
EQUITY AT BEGINNING OF YEAR	153,662	157,154	156,475
EQUITY AT END OF YEAR	\$ -	\$ 189,386	\$ 157,154

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

MATERNAL CHILD HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 313,126	\$ 316,126	\$ 316,126
EXPENSES			
Advertising/health promotion	3,600	2,400	-
Fees, licences and dues	-	600	522
Food	16,500	32,952	27,504
Freight	-	459	-
Honoraria	3,600	1,920	568
Insurance	-	-	404
Materials and supplies	120,000	16,035	4,030
Professional development	100,950	12,737	679
Professional fees	335,026	104,467	1,328
Rent of facilities and equipment	6,000	800	800
Salaries and benefits	150,583	174,797	149,717
Telephone and fax	5,400	3,314	4,865
Travel (net of reimbursements)	123,600	8,775	2,052
	865,259	359,256	192,469
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER	(552,133)	(43,130)	123,657
OTHER			
Capital asset additions	-	-	(38,083)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(552,133)	(43,130)	85,574
EQUITY AT BEGINNING OF YEAR	552,133	551,398	465,824
INTERFUND TRANSFERS			
INTERFUND TRANSFERS	-	(181,509)	-
EQUITY AT END OF YEAR	\$ -	\$ 326,759	\$ 551,398

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ACCREDITATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 36,517	\$ 36,517	\$ 36,517
EXPENSES			
Fees, licences and dues	-	17,555	-
Materials and supplies	3,596	-	-
Professional development	21,660	-	-
Professional fees	44,000	28,398	49,410
Travel (net of reimbursements)	-	3,031	26
	69,256	48,984	49,436
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(32,739)	(12,467)	(12,919)
EQUITY AT BEGINNING OF YEAR	32,739	19,820	32,739
EQUITY AT END OF YEAR	\$ -	\$ 7,353	\$ 19,820

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

E-HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 170,014	\$ 170,014	\$ 170,014
EXPENSES			
Bad debts	-	12,189	-
Fees, licences and dues	6,000	-	25,900
Materials and supplies	84,000	-	109
Office and administrative	6,000	-	-
Professional development	24,000	6,920	-
Professional fees	42,345	-	625
Salaries and benefits	111,875	141,107	111,501
Travel (net of reimbursements)	-	600	-
	274,220	160,816	138,135
EXCESS OF REVENUE OVER EXPENSES	(104,206)	9,198	31,879
EQUITY AT BEGINNING OF YEAR	104,206	126,943	95,064
INTERPROGRAM TRANSFERS	-	(2,644)	-
EQUITY AT END OF YEAR	\$ -	\$ 133,497	\$ 126,943

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

YOUTH WELLNESS PROGRAM

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 396,484	\$ 437,081	\$ -
Other revenue	-	400	-
	396,484	437,481	-
EXPENDITURES			
Advertising/health promotion	-	5,159	-
Donations	18,000	2,500	-
Food	84,000	131,029	-
Freight	-	375	-
Honoraria	48,000	56,822	-
Materials and supplies	222,000	76,730	-
Miscellaneous	12,000	-	-
Professional fees	347,000	58,077	-
Professional development	72,002	-	-
Repairs and maintenance	78,000	215	-
Salaries and benefits	228,183	229,344	-
Telephone and fax	18,000	5,041	-
Travel (net of reimbursements)	114,000	100,120	-
Utilities	-	5,257	-
	1,241,185	670,669	-
DEFICIENCY OF REVENUE OVER EXPENDITURES BEFORE OTHER	(844,701)	(233,188)	-
OTHER			
Capital asset additions	-	(23,335)	-
DEFICIENCY OF REVENUE OVER EXPENDITURES	(844,701)	(256,523)	-
EQUITY AT BEGINNING OF YEAR	844,701	-	-
INTERFUND TRANSFERS			
INTERFUND TRANSFERS	-	256,523	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DENTAL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 359,000	\$ 359,000	\$ 359,000
Other revenue	-	3,746	3,183
Transfer from/(to) deferred revenue	-	7,901	(14,175)
	359,000	370,647	348,008
EXPENSES			
Administration fees	43,080	43,080	43,080
Food	-	-	248
Freight	11,000	3,898	9,312
Materials and supplies	25,200	27,199	19,037
Professional development	4,784	-	-
Professional fees	272,936	174,752	146,032
Rent of facilities and equipment	4,800	4,800	-
Salaries and benefits	116,219	113,172	106,270
Travel (net of reimbursements)	-	-	2,078
	478,019	366,901	326,057
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER	(119,019)	3,746	21,951
OTHER			
Capital asset additions	(53,427)	-	(18,768)
EXCESS OF REVENUE OVER EXPENSES	(172,446)	3,746	3,183
EQUITY AT BEGINNING OF YEAR	172,446	138,659	135,476
EQUITY AT END OF YEAR	\$ -	\$ 142,405	\$ 138,659

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HOME AND COMMUNITY CARE PROGRAM

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority - Set funding	\$ 530,336	\$ 530,336	\$ 531,069
First Nations Health Authority - Block funding	396,484	437,081	416,284
Other revenue	-	910	-
	926,820	968,327	947,353
EXPENSES			
Administration fees	63,640	63,640	63,640
Donations	50,000	30,986	21,251
Fees, licences and dues	1,200	1,242	635
Food	50,000	81,503	35,079
Freight	4,000	3,227	2,877
Honoraria	4,000	7,720	3,590
Materials and supplies	146,856	34,805	33,748
Miscellaneous	-	-	194
Professional development	22,815	830	527
Professional fees	-	30,768	17,450
Rent of facilities and equipment	10,000	2,022	9,431
Repairs and maintenance	75,000	1,182	25,500
Salaries and benefits	534,200	448,738	555,388
Telephone and fax	5,500	3,484	3,284
Travel (net of reimbursements)	42,000	33,699	12,157
Utilities	25,000	25,129	23,443
	1,034,211	768,975	808,194
EXCESS OF REVENUE OVER EXPENSES	(107,391)	199,352	139,159
EQUITY AT BEGINNING OF YEAR	107,391	200,309	61,150
INTERPROGRAM TRANSFERS	-	39,000	-
EQUITY AT END OF YEAR	\$ -	\$ 438,661	\$ 200,309

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

PATIENT TRAVEL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 1,879,465	\$ 1,757,934	\$ 1,720,462
EXPENSES			
Administration fees	131,563	125,889	120,432
Bad debts	-	4,758	-
Patient Travel	1,554,243	2,653,965	1,634,162
Professional fees	-	55	-
Salaries and benefits	193,659	147,614	151,239
	1,879,465	2,932,281	1,905,833
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(1,174,347)	(185,371)
DEFICIT AT BEGINNING OF YEAR	-	(1,015,655)	(830,284)
DEFICIT AT END OF YEAR	\$ -	\$ (2,190,002)	\$ (1,015,655)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DRINKING WATER

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 12,910	\$ 12,910
EXPENSES			
Freight	-	12,910	12,910
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CONNECTING COMMUNITIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ 35,000	\$ -	\$ -
EXPENSES			
Advertising/health promotion	1,200	(8,216)	-
Boat charters and fuel	8,000	4,375	3,891
Food	2,400	13,213	1,735
Honoraria	9,000	1,700	3,372
Materials and supplies	9,600	5,113	3,760
Office and administrative	-	-	300
Professional fees	12,612	-	10,606
Rent of facilities and equipment	1,200	100	700
Salaries and benefits	-	150	100
	44,012	16,435	24,464
DEFICIENCY OF REVENUE OVER EXPENSES	(9,012)	(16,435)	(24,464)
DEFICIT AT BEGINNING OF YEAR	9,012	(24,464)	-
INTERPROGRAM TRANSFERS	-	40,899	-
DEFICIT AT END OF YEAR	\$ -	\$ -	\$ (24,464)

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

JOINT PROJECT BOARD

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 109,599	\$ 224,680
First Nations Health Authority - Mobile Rehab Therapist	-	-	1,725
First Nations Health Authority - Multi-year PCA	-	32,200	8,050
First Nations Health Authority - Mental Wellness Substance Use	-	58,913	-
Transfer from/(to) deferred revenue	-	(25,465)	(152,478)
	-	175,247	81,977
EXPENSES			
Project - Mobile therapist	-	-	6,736
Project - Multi-year PCA worker	-	55,450	40,250
Salaries and benefits	-	119,797	34,991
	-	175,247	81,977
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	110,165	110,165
EQUITY AT END OF YEAR	\$ -	\$ 110,165	\$ 110,165

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

BEHAVIOUR CONSULTANT SERVICE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
Province of BC	\$ -	\$ 113,466	\$ 113,361
EXPENSES			
Administration fees	-	13,616	-
Professional fees	-	103,346	68,343
Supplies	-	-	1,596
	-	116,962	69,939
EXCESS OF REVENUE OVER EXPENSES	-	(3,496)	43,422
EQUITY AT BEGINNING OF YEAR	-	212,161	168,739
EQUITY AT END OF YEAR	\$ -	\$ 208,665	\$ 212,161

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SPECIAL PROJECTS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	7,260
INTERPROGRAM TRANSFERS	-	-	(7,260)
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTH PLANNING AND MANAGEMENT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 147,142
Transfer from/(to) deferred revenue	-	-	(147,142)
	-	-	-
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

AHS - CAPITAL LAND-BASED OTF

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 142,784
Transfer from/(to) deferred revenue	-	-	(105,784)
	-	-	37,000
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER	-	-	37,000
OTHER			
Capital asset additions	-	-	(37,000)
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

AHS - COVID HEALTH INFRASTRUCTURE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 60,078
Transfer from/(to) deferred revenue	-	-	(60,078)
	-	-	-
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

AHS - OTF OPERATIONAL LAND-BASED QUALITY IMPROVEMENT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
Transfer from/(to) deferred revenue	\$ -	\$ -	\$ 68,372
EXPENSES			
Repairs and maintenance	-	-	4,632
EXCESS OF REVENUE OVER EXPENSES BEFORE OTHER	-	-	63,740
OTHER			
Capital asset additions	-	-	(63,740)
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CFOM-COVID-19

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES	-	-	-
DEFICIENCY OF REVENUE OVER EXPENSES	-	-	-
DEFICIT AT BEGINNING OF YEAR	-	(717)	(717)
INTERFUND TRANSFERS	-	717	-
INTERFUND TRANSFERS	-	717	-
DEFICIT AT END OF YEAR	\$ -	\$ -	\$ (717)

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTHY MEDICATION USE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 3,000	\$ 3,000
Transfer from/(to) deferred revenue	-	(3,000)	(3,000)
	-	-	-
EXPENSES	-	-	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	3,000	3,000
EQUITY AT END OF YEAR	\$ -	\$ 3,000	\$ 3,000

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

OPIOID AND OVERDOSE PLAN

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 153,000	\$ 26,010
Transfer from/(to) deferred revenue	-	(153,000)	-
	-	-	26,010
EXPENSES			
Salaries and benefits	-	-	20,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	6,010
EQUITY AT BEGINNING OF YEAR	-	6,010	-
EQUITY AT END OF YEAR	\$ -	\$ 6,010	\$ 6,010

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

LAND BASED HEALING PROJECT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 484,612	\$ -
Transfer from/(to) deferred revenue	-	(251,112)	-
	-	233,500	-
EXPENSES			
Advertising/health promotion	-	233,500	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	64,000	-
INTERPROGRAM TRANSFERS	-	-	64,000
EQUITY AT END OF YEAR	\$ -	\$ 64,000	\$ 64,000

The accompanying notes are an integral part of the financial statements

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

PAPAL VISIT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 39,000	\$ -
EXPENSES	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	39,000	-
EQUITY AT BEGINNING OF YEAR	-	-	-
INTERFUND TRANSFERS			
INTERFUND TRANSFERS	-	(39,000)	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

VCHA HOMELESSNESS GRANT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE			
Vancouver Coastal Health	\$ -	\$ 95,618	\$ 95,618
Transfer from/(to) deferred revenue	-	(15,618)	(55,618)
	-	80,000	40,000
EXPENDITURES			
Donations	-	80,000	40,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CAPITAL FUND

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES			
Amortization	-	197,002	200,268
DEFICIENCY OF REVENUE OVER EXPENSES BEFORE OTHER	-	(197,002)	(200,268)
OTHER			
Capital asset additions	-	162,539	645,778
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(34,463)	445,510
EQUITY AT BEGINNING OF YEAR	-	3,014,734	2,569,224
EQUITY AT END OF YEAR	\$ -	\$ 2,980,271	\$ 3,014,734

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