Southern Stl'atl'imx Health Society

Financial Statements

For the year ended March 31, 2026

Contents

Management's Responsibility for the Financial Statements

The accompanying financial statements of Southern Stl'atl'imx Health Society are the responsibility of management and have been approved by the Board.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the financial statements.

The Board of Directors meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditor’s report.

The external auditors, BDO Canada LLP Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Southern Stl'atl'imx Health Society and meet when required.

On behalf of Southern Stl'atl'imx Health Society:

Signed by:

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Director

Signed by:

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Director

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Independent Auditor's Report

To the Members of the Southern Stl'atl'imx Health Society

Report on the Financial Statements

Opinion

We have audited the financial statements of the Southern Stl'atl'imx Health Society (the "Society") which comprise the statement of financial position as at March 31, 2026, and the statements of financial activities, changes in financial assets and cash flows for the year then ended, and 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, 2026, and the statements of financial activities, changes in net assets, and cash flows for the year then ended in accordance with the basis of accounting described in the summary of significant accounting policies.

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 *Auditor's 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to adhere to Public Sector Accounting Standards (PSAS) when the Society should adhere to the standards applicable to not-for-profit organizations in Part III of the CPA Canada Handbook - Accounting. Since PSAS is not designed to necessarily meet the needs of all stakeholders of the Society and users of the financial statements, the readers of these financial statements may require additional information. Our opinion is not modified in respect of this matter.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 2 to the financial statements, which explains that certain comparative information presented for the year ended March 31, 2025 has been restated. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in the summary of significant accounting policies, 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.

Auditor’s 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 auditor’s 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:

- 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 auditor’s 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 auditor’s 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 (British Columbia), we report that, in our opinion, the accounting principles in public sector accounting standards have been applied on a basis consistent with that of the preceding year.

BDO Canada LLP

Chartered Professional Accountants

Kelowna, British Columbia
August 6, 2026

Southern Stl'atl'imx Health Society
Statement of Financial Position

March 31	2026	(Restated) 2025
Financial Assets		
Cash	$ 1,466,467	$ 2,060,023
Guaranteed investment certificates	-	5,361
Accounts receivable (Note 3)	199,697	85,117
Due from related party (Note 4)	-	5,403
	1,666,164	2,155,904
Financial Liabilities		
Accounts payable and accrued liabilities (Note 5)	417,201	852,025
Deferred revenue (Note 6)	836,999	978,435
	1,254,200	1,830,460
Net Financial Assets	411,964	325,444
Non - Financial Assets		
Tangible capital assets (Note 7)	787,983	900,371
Prepaid expenses	113,580	26,989
	901,563	927,360
Accumulated surplus (Note 8)	$ 1,313,527	$ 1,252,804

Approved on behalf of Southern Stl'atl'imx Health Society:

Signed by:
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____________________ Director

Signed by:
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____________________ Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Southern Stl'atl'imx Health Society
Statement of Financial Activities

For the year ended March 31	Budget (Note 13)	2026	(Restated) 2025
Revenues			
First Nations Health Authority	$ 1,863,391	$ 2,066,552	$ 1,760,820
First Nations Health Authority - Other	351,074	199,008	265,918
Province of BC	802,606	788,199	761,020
Indigenous Services Canada	338,500	294,503	246,631
Vancouver Coastal Health Authority	102,496	124,385	91,141
Rental income	26,065	57,105	53,119
Other income	67,031	53,228	186,243
	3,551,163	3,582,980	3,364,892
Expenses (Note 14)			
Health Planning and Management	1,160,691	1,201,289	1,326,200
Primary Health Care	1,569,032	1,378,757	1,015,317
Community Support Projects	-	-	44,718
Child and Family	1,006,146	942,211	921,691
	3,735,869	3,522,257	3,307,926
Annual surplus (deficit)	(184,706)	60,723	56,966
Accumulated surplus, beginning of year, as previously reported	1,252,804	595,196	694,702
Restated comparative information (Note 2)	-	657,608	501,136
Accumulated surplus, beginning of year, restated	1,252,804	1,252,804	1,195,838
Accumulated surplus, end of year	$ 1,068,098	$ 1,313,527	$ 1,252,804

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Southern Stl'atl'imx Health Society
Statement of Changes in Net Financial Assets

For the year ended March 31	Budget	2026	(Restated) 2025
Annual surplus (deficit)	$ (184,706)	$ 60,723	$ 56,966
Acquisition of tangible capital assets (Note 7)	-	-	(68,855)
Amortization of tangible capital assets (Note 7)	112,000	112,388	99,506
Change in prepaid expenses	-	(86,591)	2,025
	(72,706)	86,520	89,642
Net financial assets (debt), beginning of year, as previously stated	325,444	(332,164)	(265,334)
Restated comparative information (Note 2)	-	657,608	501,136
Net financial assets, beginning of year, restated	-	325,444	235,802
Net financial assets, end of year	$ 252,738	$ 411,964	$ 325,444

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Southern Stl'atl'imx Health Society
Statement of Cash Flows

For the year ended March 31	2026	(Restated) 2025
Cash flows from operating activities		
Annual surplus	$ 60,723	$ 56,966
Items not affecting cash:		
Amortization	112,388	99,506
	173,111	156,472
Changes in non-cash items:		
Accounts receivable	(114,580)	216,079
Prepaid expenses	(86,591)	2,025
Accounts payable and accrued liabilities	(434,824)	64,649
Deferred revenue	(141,436)	(37,853)
Guaranteed investment certificates	5,361	(132)
Amounts to related parties	5,403	(5,403)
	(593,556)	395,837
Cash flows from capital activities		
Acquisition of tangible capital assets	-	(68,855)
Net increase (decrease) in cash	(593,556)	326,982
Cash, beginning of year	2,060,023	1,733,041
Cash, end of year	$ 1,466,467	$ 2,060,023

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

1. Summary of Significant Accounting Policies

Nature of Operations

The Southern Stl'atl'imx Health Society (the "Society") was incorporated to provide shared health care services to its members, including N'Quatqua First Nation, Samahquam Indian Band and Skatin Nation. The vision of the Society is to transform toward healthier communities for future generations and its mission is to honour the health of the people by working together to deliver holistic community health services. The Society was incorporated under the Canada Not-for-profit Corporation Act, effective May 18, 1999, and registered as an extra-provincial society under the British Columbia Society Act on November 28, 2000.

The Society is exempt from income taxes under Income Tax Act Section 149(1)(i).

Basis of Accounting

As a not-for-profit organization, the Society should adhere to the standards applicable to not-for-profit organizations in Part III of the CPA Canada Handbook - Accounting. Management has determined that the internal reporting needs of the Society and its member Nations are met through the use of Public Sector Accounting Standards (PSAS), which is the accounting framework that these financial statements have been prepared under. Since PSAS is not designed to necessarily meet the needs of all stakeholders of the Society and users of the financial statements, the readers of these financial statements may require additional information.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded based on the estimated useful life of the tangible capital asset commencing once the asset is available for productive use as follows:

Buildings	25 years straight line basis
Computer equipment	55% declining balance
Automotive equipment	30% declining balance
Leasehold improvements	6-15 years straight line basis
Equipment	20%-30% declining balance

Leases

Leases are classified as capital or operating leases. A lease that transfers all of the benefits and risks incidental to the ownership is classified as a capital lease. It is the Society's policy to not exercise any buyout options, therefore, the Society recognizes all leases as operating.

1. Summary of Significant Accounting Policies (continued)

Impairment of Long-	In the event that facts and circumstances indicate that the Society's long-lived assets may be impaired, a test of recoverability would be performed. Such a test entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required. For purposes of recognition and measurement of an impairment loss, a long-lived asset is grouped with other assets and liabilities to form an asset group at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities.
Revenue Recognition	(i) Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. (ii) Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled. (iii) Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose. (iv) Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or the service is performed.
Allocation of Expenses	The Society allocates its expenses to the programs to which they are directly associated with to ensure only direct costs are attributed to contract revenue received for specific programs.

1. Summary of Significant Accounting Policies (continued)

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable and accounts payable are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of financial activities.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of financial activities.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Restated Comparative Information

During the year, it was identified that certain funding amounts were incorrectly deferred in both the 2024 and 2025 fiscal year-ends, resulting in an overstatement of liabilities and an understatement of accumulated surplus as at March 31, 2025. The impact of the restated comparative information was as follows:

	2025 Restated	2025 Originally presented	Restatement
Accumulated surplus, beginning of year	$ 1,195,838	$ 694,702	$ 501,136
Accumulated surplus, end of year	1,252,804	595,196	657,608
Revenue	3,364,892	3,208,420	156,472
Annual surplus (deficit)	56,966	(99,506)	156,472
Deferred revenue	978,435	1,636,043	(657,608)

3. Accounts Receivable

	2026	2025
First Nations Health Authority	$ 30,049	$ 23,854
ISC	136,981	561
Others	32,667	60,702
	$ 199,697	$ 85,117

4. Due From Related Party

During the year, the Society paid expenses on behalf of Southern Stl'atl'imx Charitable Society, an entity under common control. The resulting balance due from the related party was $Nil (2025 - $5,403), after recording an allowance for doubtful accounts against the receivable, as management determined collection was not probable. The receivable is non-interest bearing, unsecured, and has no fixed terms of repayment. The transaction occurred in the normal course of operations and was measured at the exchange amount.

5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities is vacation payable, which is comprised of the vacation that employees have deferred for future years. Also included in accounts payable and accrued liabilities are government remittances payable of $1,476 (2025 - $24,504).

The Society provides a defined contribution plan to their staff for eligible members. Members can contribute up to 8% of their salary and the Society is required to match the contribution up to 8%. The Society contributions are directed to the member's contribution account. The amount of the retirement benefit to be received by the employees will be the amount of the retirement annuity that could be purchased based on the member's share of the pension plan at the time of the member's withdrawal from the plan. During the year, the Society contributed $9,987 (2025 - $11,094) for retirement benefits.

6. Deferred Revenue

Deferred revenue represents contributions received from the federal, provincial and local governments along with other sources for specific projects or programs in which the expenditures have not yet been incurred.

	(Restated) Balance, beginning of year	Contributions	Revenue Recognized	Adjustments during the year	Balance, end of year
Indigenous Services Canada	$ 167,153	$ 138,030	$ (294,503)	$ 1,284	$ 11,964
First Nations Health Authority	770,838	2,310,774	(2,265,560)	-	816,052
Province of BC	-	802,606	(788,199)	(14,407)	-
Vancouver Coastal Health	40,444	91,575	(124,385)	-	7,634
Housing, Infrastructure and Communities Canada	-	1,349	-	-	1,349
2026 Totals	$ 978,435	$ 3,344,334	$ (3,472,647)	$ (13,123)	$ 836,999
2025 Totals	$ 1,016,290	$ 1,415,804	$ (1,365,791)	$ (87,868)	$ 978,435

Adjustments during the year include amounts repaid to funders, amounts reclassified to accounts payable and accrued liabilities where repayment is required in the subsequent year, and prior year repayable amounts reclassified back to deferred revenue following confirmation from the respective funders that the amounts could be retained.

7. Tangible Capital Assets

	Buildings	Computer Equipment	Automotive Equipment	Leaseholds	Equipment	2026 Total
Cost, beginning of year	$ 409,144	$ 312,131	$ 30,037	$ 838,065	$ 145,672	$ 1,735,049
Additions	-	-	-	-	-	-
Cost, end of year	409,144	312,131	30,037	838,065	145,672	1,735,049
Accumulated amortization, beginning of year	106,378	269,259	30,037	306,487	122,517	834,678
Amortization	16,366	34,032	-	56,985	5,005	112,388
Accumulated amortization, end of year	122,744	303,291	30,037	363,472	127,522	947,066
Net carrying amount, end of year	$ 286,400	$ 8,840	$ -	$ 474,593	$ 18,150	$ 787,983

	Buildings	Computer Equipment	Automotive Equipment	Leaseholds	Equipment	2025 Total
Cost, beginning of year	$ 409,144	$ 261,607	$ 30,037	$ 826,924	$ 138,482	$ 1,666,194
Additions	-	50,524	-	11,141	7,190	68,855
Cost, end of year	409,144	312,131	30,037	838,065	145,672	1,735,049
Accumulated amortization, beginning of year	90,012	247,734	30,037	250,430	116,959	735,172
Amortization	16,366	21,525	-	56,057	5,558	99,506
Accumulated amortization, end of year	106,378	269,259	30,037	306,487	122,517	834,678
Net carrying amount, end of year	$ 302,766	$ 42,872	$ -	$ 531,578	$ 23,155	$ 900,371

8. Accumulated Surplus

The Society segregates its accumulated surplus into the following categories:

	2026	(Restated) 2025
Operations	$ 525,544	$ 352,433
Invested in tangible capital assets	787,983	900,371
	$ 1,313,527	$ 1,252,804

The equity in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

9. Contractual Obligations

The Society has entered into various operational lease agreements: office building rental, photocopier, and automobiles. The total commitment for each of the next five fiscal years are as follows:

2027	$ 130,217
2028	98,945
2029	39,235
2030	36,000
2031	36,000
	$ 340,397

10. Economic Dependence

The Society received 85% of their revenue in 2026 from two significant funders (83% in 2025 from two significant funders). The nature and extent of this revenue is of such significance that the Society is economically dependent on these sources of revenue.

11. Salaries, Honoraria, and Benefits

As required by the BC Societies Act, details of all remuneration paid to directors must be disclosed as well as remuneration paid to employees/contractors that is greater than $75,000.

	2026
Board of Directors - Chair, Honoraria paid	$ 1,500
Board of Directors - Vice Chair, Honoraria paid	750
Board of Directors - Treasurer, Honoraria paid	250
Board of Directors - 5 Members, Honoraria paid	5,000
Employees and contractors - Remuneration paid to 6 employees	540,505
Total	$ 548,005

12. Financial Instrument Risk

The Society holds various forms of financial instruments. The nature of these instruments and the Society's operations expose the Society to credit and liquidity risk. The Society manages its exposure to these risks by operating in a manner that minimizes its exposure to the extent practical. There have not been any changes from the prior year in the Society's exposure to the above risks, or the policies, procedures and methods it uses to manage and measure the risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss to the other party by failing to discharge an obligation. The Society is exposed to credit risk resulting from the possibility that a counterparty to a financial instrument defaults on their financial obligations and from concentration of transactions carried out with the same counterparty.

Default Credit Risk

The Society's exposure to credit risk is represented by certain accounts receivable. The credit risk relating to accounts receivable is managed by having formal policies in place to assess the credit worthiness of customers and ensure timely collection of outstanding balances. The majority of the accounts receivable balance are amounts owing from the Society's significant funders who have a strong history of payment and ability to pay, therefore management considers credit risk to be low.

There have not been any changes in the risk from the prior year.

Liquidity Risk

Liquidity risk is the risk that the Society encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Society will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities, deferred revenue, and commitments.

12. Financial Instrument Risk (continued)

The Society's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. The Society maintains its invested assets in liquid securities. It is managements opinion that the Society is not exposed to significant liquidity risk arising from its financial instruments.

There have not been any changes in the risk from the prior year.

13. Budgeted Information

This note provides a reconciliation between the approved budget figures and the budget figures disclosed in the financial statements.

	2026
Budget deficit reported in the financial statements	$ (184,706)
Administration fee revenue budgeted for the year	143,723
Administration fee expense budgeted for the year	(143,723)
Transfers between departments	42,000
Transfers between departments	(42,000)
Financial budget approved by the board	$ (184,706)

14. Expenses by Object

	Budget	2026	2025
Advertising	$ 9,000	$ 23,365	$ 18,902
Amortization	112,000	112,388	99,506
Bad debt expense	-	9,874	-
Catering and food	44,700	85,183	85,726
Contractors and casual labour	560,723	639,849	562,829
Contributions - Douglas First Nation	30,096	60,192	-
Contributions - N'Quatqua First Nation	245,310	250,470	240,152
Contributions - Samahquam First Nation	84,224	84,224	66,936
Contributions - Skatin First Nation	230,362	230,362	230,363
Honorariums	6,250	10,225	16,200
Insurance	35,202	34,389	35,844
Legal	35,000	37,319	70,786
Medical supplies	102,417	158,008	95,656
Program and office supplies	41,452	82,506	156,852
Other program supplies	67,600	82,174	95,357
Professional fees	40,000	44,969	40,160
Rent	36,000	34,700	37,000
Repairs and maintenance	24,840	39,828	36,681
Software fees and licenses	61,464	64,276	61,040
Small tools and equipment	-	7,000	2,809
Training, meetings and seminars	16,500	72,826	40,611
Travel	133,507	111,422	116,797
Utilities and telephone	46,700	41,338	42,859
Vehicle lease, repairs and maintenance	148,830	159,055	158,837
Wages and benefits	1,623,692	1,046,315	996,023
	$ 3,735,869	$ 3,522,257	$ 3,307,926

15. Segmented Information

Southern Stl'atl'imx Health Society is a diversified health organization in the province of British Columbia that provides a wide range of services to its members. Certain functional areas have been combined and separately disclosed in the segmented information. Amounts shown related to administration are internal charges and are eliminated. The segments and the services they provide are included on the following pages.

15. Segmented Information (continued)

	Health Planning and Management			Primary Health Care			Community Support Projects		
	Budget	2026	(Restated) 2025	Budget	2026	(Restated) 2025	Budget	2026	2025
Revenues									
First Nations Health Authority	$ 696,776	$ 822,193	$ 707,715	$ 1,166,615	$1,244,359	$ 1,053,105	$ -	$ -	$ -
First Nations Health Authority - Others	-	3,200	11,306	351,074	195,808	254,612	-	-	-
Province of BC	-	-	-	-	-	-	-	-	-
Indigenous Services Canada	-	-	-	-	-	-	-	-	-
Vancouver Coastal Health Authority	-	-	-	102,496	124,385	91,141	-	-	-
Other income	93,096	110,042	132,175	-	291	500	-	-	69,309
Total revenue	789,872	935,435	851,196	1,620,185	1,564,843	1,399,358	-	-	69,309
Expenses									
Wages and benefits	388,499	288,207	447,411	633,728	424,476	207,927	-	-	24,617
Contractors and casual labour	288,470	355,489	372,078	256,253	192,510	133,813	-	-	450
Travel	25,886	22,401	26,048	60,712	30,916	20,207	-	-	-
Flow through	26,416	26,420	-	528,321	528,318	537,452	-	-	-
Training, meeting and seminars	3,750	17,959	15,147	4,500	42,470	11,376	-	-	1,286
Catering and food	15,000	21,750	28,380	8,100	27,986	11,821	-	-	-
Other expenses	412,670	469,063	437,136	77,418	132,081	92,721	-	-	18,365
Total expenses	1,160,691	1,201,289	1,326,200	1,569,032	1,378,757	1,015,317	-	-	44,718
Annual surplus (deficit) before transfers	$ (370,819)	$ (265,854)	$ (475,004)	$ 51,153	$ 186,086	$ 384,041	$ -	$ -	$ 24,591
Transfers between programs - revenue	-	-	-	(18,000)	(31,903)	(54,900)	-	-	(22,640)
Transfers between programs - expenses	42,000	74,220	103,605	-	-	-	-	-	-
Annual surplus (deficit) - including transfers	$ (328,819)	$ (191,634)	$ (371,399)	$ 33,153	$ 154,183	$ 329,141	$ -	$ -	$ 1,951
Internal charges - revenue	143,723	123,144	367,346	-	-	-	-	-	-
Internal charges - expense	-	-	(104,516)	(32,763)	(24,970)	(163,606)	-	-	(1,951)
Annual surplus (deficit)	$ (185,096)	$ (68,490)	$ (108,569)	$ 390	$ 129,213	$ 165,535	$ -	$ -	$ -

15. Segmented Information (continued)

	Child and Family			Consolidated Totals		
	Budget	2026	2025	Budget	2026	(Restated) 2025
Revenues						
First Nations Health Authority	$ -	$ -	$ -	$ 1,863,391	$2,066,552	$ 1,760,820
First Nations Health Authority - Others	-	-	-	351,074	199,008	265,918
Province of BC	802,606	788,199	761,020	802,606	788,199	761,020
Indigenous Services Canada	338,500	294,503	246,631	338,500	294,503	246,631
Vancouver Coastal Health Authority	-	-	-	102,496	124,385	91,141
Other income	-	-	37,378	93,096	110,333	239,362
Total revenue	1,141,106	1,082,702	1,045,029	3,551,163	3,582,980	3,364,892
Expenses						
Wages and benefits	601,465	333,632	314,452	1,623,692	1,046,315	994,407
Contractors and casual labour	16,000	91,850	57,365	560,723	639,849	563,706
Travel	47,195	58,105	70,473	133,793	111,422	116,728
Flow through	35,255	70,510	-	589,992	625,248	537,452
Training, meeting and seminars	8,250	12,397	37,458	16,500	72,826	65,267
Catering and food	21,600	35,447	45,595	44,700	85,183	85,796
Other expenses	276,381	340,270	396,348	766,469	941,414	944,570
Total expenses	1,006,146	942,211	921,691	3,735,869	3,522,257	3,307,926
Annual surplus (deficit) before transfers	$ 134,960	$ 140,491	$ 123,338	$ (184,706)	$ 60,723	$ 56,966
Transfers between programs - revenue	(24,000)	(42,317)	(26,065)	(42,000)	(74,220)	(103,605)
Transfers between programs - expense	-	-	-	42,000	74,220	103,605
Annual surplus (deficit) - including transfers	$ 110,960	$ 98,174	$ 97,273	$ (184,706)	$ 60,723	$ 56,966
Internal charges - revenue	-	-	-	143,723	123,144	367,346
Internal charges - expense	(110,960)	(98,174)	(97,273)	(143,723)	(123,144)	(367,346)
Annual surplus (deficit)	$ -	$ -	$ -	$ (184,706)	$ 60,723	$ 56,966