

Northwestern Health Unit  
Financial Statements  
December 31, 2010



Northwestern  
Health Unit

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**Northwestern Health Unit**  
**December 31, 2010**  
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## Management's Responsibility for the Financial Statements

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The accompanying financial statements of the Northwestern Health Unit are the responsibility of the Board of Health's management and have been reviewed and approved by the Board of Health. The financial statements have been prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in the notes to the financial statements. The preparation of financial statements necessarily involved the use of estimates based on management's judgments, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board of Health management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Health meets with management to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the Board of Health. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board of Health's financial statements.



Mark Perrault, Chief Executive Officer

Kenora, Ontario  
April 20, 2011



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## Independent Auditor's Report

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To the Board of Health  
of the Northwestern Health Unit

We have audited the accompanying financial statements of Northwestern Health Unit, which comprise the statement of financial position as at December 31, 2010, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Northwestern Health Unit as at December 31, 2010 and the results of its operations, changes in its net financial assets and its cash flows for the year then in accordance with Canadian public sector accounting standards.

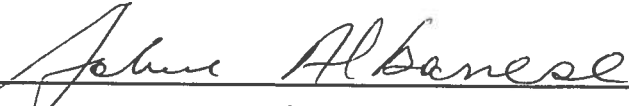
*BDO Canada LLP*

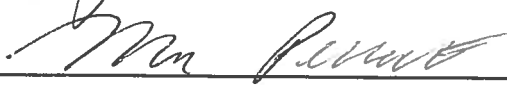
Chartered Accountants, Licensed Public Accountants  
Kenora, Ontario  
April 20, 2011

**Northwestern Health Unit  
Statement of Financial Position**

<b>As at December 31</b>	<b>2010</b>	<b>2009</b>
		Restated (Note 17)
<b>Financial Assets</b>		
Cash (Note 2)	\$ 1,558,413	\$ 1,681,451
Temporary investments (Note 2)	1,543,209	791,500
Accounts receivable (Note 3)	586,541	490,058
	3,688,163	2,963,009
<b>Liabilities</b>		
Accounts payable (Note 5)	1,573,666	1,214,376
Accrued vacation pay	46,333	78,476
Deferred revenue and government contributions repayable (Note 6)	580,050	354,889
Employee future benefits (Note 7)	691,519	690,816
	2,891,568	2,338,557
<b>Net Financial Assets</b>	796,595	624,452
<b>Non-Financial Assets</b>		
Prepaid expenses	68,914	46,789
Capital assets (Note 4)	1,167,005	788,029
	1,235,919	834,818
<b>Accumulated surplus (Note 8)</b>	<b>\$ 2,032,514</b>	<b>\$ 1,459,270</b>

On behalf of the Board:

  
 \_\_\_\_\_ Board Chair

  
 \_\_\_\_\_ Chief Executive Officer

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

**Northwestern Health Unit  
Statement of Operations**

<b>For the year ended December 31</b>	<b>2010 Budget</b>	<b>2010 Actual</b>	<b>2009 Actual</b>
	(Note 16)		Restated (see Note 17)
<b>Revenues</b>			
Ministry of Health and Long Term Care	\$ 5,407,621	\$ 5,451,403	\$ 5,322,601
Ministry of Health and Long Term Care - one time	706,733	738,206	166,168
Ministry of Health Promotion and Sport	3,335,080	3,333,536	3,498,654
Ministry of Health Promotion and Sport - one time	23,500	23,500	83,062
Ministry of Children and Youth Services	2,063,845	2,063,832	2,100,215
Ministry of Children and Youth Services - one time	-	53,481	24,000
Health Canada	251,283	260,796	202,663
Municipalities (Schedule 21)	2,666,842	2,637,290	2,666,843
Donations	-	4,569	13,220
Interest income	15,000	16,367	20,531
Other revenues and user fees	259,205	383,025	488,669
Transfers from deferred revenue	-	13,552	155,625
	<u>14,729,109</u>	<u>14,979,557</u>	<u>14,742,251</u>
<b>Expenses</b>			
Advertising	128,603	86,412	72,342
Amortization	340,000	380,076	375,589
Audit and legal	31,100	27,629	47,991
Bad debts	-	3,593	44,798
Board conference, honorariums and travel	89,000	75,532	84,919
Bursaries	1,000	1,000	1,000
Employee benefits	1,611,723	1,582,511	1,576,959
Insurance	59,333	57,577	57,410
Office equipment - rent and maintenance	40,933	15,893	20,525
Office supplies and equipment	139,100	179,978	243,022
One time costs	313,352	59,856	41,367
Postage and courier	65,025	58,158	53,871
Purchased services	864,427	830,962	814,472
Rent, maintenance and utilities	911,945	910,876	875,177
Salaries and wages	8,421,342	8,368,434	8,400,526
Supplies and services	562,121	591,754	670,952
Telephone	185,325	182,754	193,138
Travel - regular	481,424	364,805	361,794
Travel - conference	202,769	149,721	188,971
	<u>14,448,522</u>	<u>13,927,521</u>	<u>14,124,823</u>
<b>Annual surplus before deferred revenue and expected settlements</b>	280,587	1,052,036	617,428
Deferred revenue and expected government contribution settlements	-	(478,792)	(235,201)
<b>Annual surplus</b>	280,587	573,244	382,227
<b>Accumulated surplus, beginning of year</b> (Note 17)	1,459,270	1,459,270	1,077,043
<b>Accumulated surplus, end of year</b>	<u>\$ 1,739,857</u>	<u>\$ 2,032,514</u>	<u>\$ 1,459,270</u>

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

**Northwestern Health Unit**  
**Statement of Changes in Net Financial Assets**

<b>For the year ended December 31</b>	<b>2010 Budget</b> (Note 16)	<b>2010 Actual</b>	<b>2009 Actual</b> Restated (see Note 17)
<b>Annual surplus</b>	\$ 280,587	\$ 573,244	\$ 382,227
Acquisition of tangible capital assets	(620,587)	(759,052)	(478,389)
Amortization of tangible capital assets	340,000	380,076	375,589
	-	194,268	279,427
Acquisition of prepaid expenses	-	(68,915)	(46,790)
Use/consumption of prepaid expenses	-	46,790	36,397
	-	(22,125)	(10,393)
<b>Net change in net financial assets</b>	-	172,143	269,034
<b>Net financial assets, beginning of year</b>	624,452	624,452	355,418
<b>Net financial assets, end of year</b>	\$ 624,452	\$ 796,595	\$ 624,452

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

**Northwestern Health Unit  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Operating transactions</b>		
Annual surplus	\$ 573,244	\$ 382,227
Items not involving cash		
Amortization	380,076	375,589
	<u>953,320</u>	<u>757,816</u>
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	(96,483)	21,132
Decrease (increase) in prepaid expenses	(22,125)	(10,393)
Increase (decrease) in accounts payable	359,290	97,515
Increase (decrease) in accrued vacation pay	(32,142)	(52,469)
Increase (decrease) in employee future benefits	703	(32,264)
Increase (decrease) in deferred revenue and government contributions repayable	225,161	(140,345)
	<u>1,387,724</u>	<u>640,992</u>
<b>Capital transactions</b>		
Acquisition of capital assets	<u>(759,052)</u>	<u>(478,389)</u>
<b>Investing transactions</b>		
Decrease (increase) in temporary investments	<u>(751,709)</u>	<u>(16,500)</u>
<b>Net change in cash and cash equivalents</b>	(123,037)	146,103
<b>Cash and cash equivalents, beginning of year</b>	1,681,451	1,535,348
<b>Cash and cash equivalents, end of year</b>	<u>\$ 1,558,413</u>	<u>\$ 1,681,451</u>

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

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

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1. SIGNIFICANT ACCOUNTING POLICIES

a) Management's Responsibility for the Financial Statements

The financial statements of the Health Unit are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

b) Organization

The Northwestern Health Unit provides public health services to the people resident in the Kenora-Rainy River District. The Northwestern Health Unit is a registered charity under the Income Tax Act.

c) Government Transfers

Government transfers are recognized in the financial statements as revenue in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be determined.

d) Revenue recognition

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable. Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Users fees and other revenue are recorded as the service is provided and collection is reasonably assured. Interest income is recorded when earned.

e) Capital Assets

Capital assets are recorded at cost. The cost of the capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Equipment	5-20 years
Software and licences	5-10 years
Leasehold improvements	5 years

f) Funding Settlements

Expected funding settlements for the current year represent the Health Unit's best estimate of additional funding receivable or repayable to be determined upon final settlement with the respective funding agency. Final settlements for March year end programs will be adjusted from a calendar year to a fiscal year before settlement and therefore the actual cash settlements will differ from the estimated settlements on the Statement of Operations. Actual results could differ from management's best estimates.

December 31, 2010

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Employee Benefits

Pension Plan

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Contributions are expensed as incurred.

Vacation Pay

Employees are entitled to compensation for unused vacation credit when they leave the Health Unit's employ. The liability with respect to vacation pay is recorded in these financial statements.

Sick Leave Benefits

Employees may accumulate sick leave credits during their term of employment up to a maximum accumulation of 180 days. Unused sick leave at retirement or termination of employment is forfeited except for certain employees hired prior to specified dates as noted in contractual agreements who receive separation allowances based on up to 75% of their accumulated sick leave credits. The costs of these vesting and non-vesting sick leave benefits are actuarially determined using the projected unit credit actuarial cost method with attribution of the projected benefit obligation for each covered employee over the period from the employee's date of hire to the earlier of the assumed retirement date and the full eligibility date. The accrued benefit obligation is equal to the present value of the portion of the projected benefit obligation attributable to service before the valuation date. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service period. The liabilities are discounted using current interest rates on long term bonds.

h) 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 amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

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**2. CASH AND TEMPORARY INVESTMENTS**

The Health Unit's chequing accounts are held at one chartered bank. Interest is paid at a rate of prime minus 2% on balances in excess of \$150,000. The organization has an approved credit limit of \$500,000 from this chartered bank which bears interest at prime rate and is secured by a general security agreement over the organization's assets.

Temporary investments consist of guaranteed investment certificates as follows:

	<b>2010</b>	<b>2009</b>
Redeemable GIC, interest at 1.25%, maturing January 2012	\$ 750,000	\$ -
Non-redeemable GIC, interest at 2.45%, maturing October 2012	268,209	-
Non-redeemable GIC, interest at 2.80%, maturing December 2012	500,000	-
Non-redeemable GIC, interest at 3.75% escalating to 8.5% by 2013, maturing December 2013	25,000	25,000
Non-redeemable GIC, interest at 1.0%, maturing December 2010	-	500,000
Redeemable GIC, interest at 0.75%, maturing December 2010	-	266,500
	<b>\$ 1,543,209</b>	<b>\$ 791,500</b>

**3. ACCOUNTS RECEIVABLE**

	<b>2010</b>	<b>2009</b>
Province of Ontario	\$ 332,812	\$ 354,689
Accrued interest	1,795	151
Municipalities	60,294	41,062
Employee advances	5,124	4,446
Other	186,516	133,293
	586,541	533,641
Less allowance for doubtful accounts	-	43,583
	<b>\$ 586,541</b>	<b>\$ 490,058</b>

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

4. CAPITAL ASSETS	2010		2009	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Equipment	\$ 985,937	\$ 588,717	\$ 901,516	\$ 588,042
Equipment under construction	241,440	-	-	-
Software and licences	162,212	-	-	-
Leasehold improvements	975,475	609,342	976,430	501,875
	<u>\$ 2,365,064</u>	<u>\$ 1,198,059</u>	<u>\$ 1,877,946</u>	<u>\$ 1,089,917</u>
Cost less accumulated amortization	<u>\$1,167,005</u>		<u>\$788,029</u>	
5. ACCOUNTS PAYABLE			<u>2010</u>	<u>2009</u>
Trade			\$ 582,637	\$ 308,728
Payroll liabilities			301,913	361,100
Accrued salaries and wages			352,815	371,416
Ministry of Health and Long Term Care			183,873	75,398
Ministry of Health Promotion and Sport			85,485	26,066
Ministry of Children and Youth Services			66,943	71,668
			<u>\$ 1,573,666</u>	<u>\$ 1,214,376</u>
6. DEFERRED REVENUE AND GOVERNMENT CONTRIBUTIONS REPAYABLE			<u>2010</u>	<u>2009</u>
Federal Government Children's Oral Health Initiative			\$ 4,484	\$ 381
Province of Ontario				
Cost-Shared			19,772	-
Blind Low Vision			11,640	12,910
Diabetes Prevention Strategy			65,856	49,997
Early Child Development			1,147	1,147
Focus - Fort Frances			(3,019)	(10,435)
Focus - Ear Falls			8,287	14,647
Healthy Babies Healthy Children			23,894	23,894
Healthy Smiles Ontario			257,444	-
Heart Health/Healthy Communities Partnership			19,207	7,228
Infant Hearing Program			20,636	17,369
Preschool Speech and Language			116,521	150,071
Student Nourishment			(11,205)	69,072
Donations			10,363	10,701
Rent			-	1,000
Other			35,023	6,907
			<u>\$ 580,050</u>	<u>\$ 354,889</u>

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

7. EMPLOYEE FUTURE BENEFITS			2010	2009
	Vested sick leave	Non-vesting sick leave		Restated (see Note 17)
Accrued employee future benefit obligations at December 31	\$ 247,975	\$ 403,220	\$ 651,195	\$ 699,222
Unamortized actuarial gains (losses) at December 31	48,730	(8,406)	40,324	(8,406)
Employee future benefits liability at December 31	<u>\$ 296,705</u>	<u>\$ 394,814</u>	<u>\$ 691,519</u>	<u>\$ 690,816</u>

The Health Unit provides for the accumulation of unused sick days to be banked. The Health Unit provides these benefits through an unfunded defined benefit plan.

The accrued benefit obligation for the sick leave benefits as at December 31, 2010 are based on an actuarial valuation prepared as at December 31, 2010. These actuarial valuations are based on assumptions about future events. The economic assumptions used in the valuation are the Health Unit's best estimates of expected rate of:

	2010	2009
Wage and salary escalation	2.50%	3.00%
Discount rate	5.50%	5.75%

8. ACCUMULATED SURPLUS

The Health Unit segregates its accumulated surplus into the following categories:

	2010	2009
		Restated (see Note 17)
Investment in tangible capital assets	\$ 1,167,005	\$ 788,029
Current funds	492,424	301,449
Reserve funds		
Capital	235,538	233,206
Part 8	108,595	107,611
Endowment	28,952	28,975
	<u>\$ 2,032,514</u>	<u>\$ 1,459,270</u>

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

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9. CONTINGENT LIABILITIES

- a) As at December 31, 2010 several employees were on pregnancy/parental leaves. The Northwestern Health Unit is contingently liable for the employer's portion of these employees' OMERS pension premiums, should the employees choose to buy back their contributed service on their return to work.
- b) The expected funding settlements for the current year as disclosed in the statement of operations represents the Health Unit's best estimate of the funding repayable (receivable) based on current agreements with funding agencies. If the funding sources do not approve all or a portion of the expenditures, the accumulated surplus of the Health Unit could be reduced by a material amount.

10. COMMITMENTS

The Northwestern Health Unit has various premises under lease with varying rents and expiry dates ranging from one to thirteen years. Some of these leases provide for increasing rents to cover increasing costs. The minimum annual commitment for 2011 is approximately \$791,161.

The Health Unit has entered into contracts with the Lake of the Woods Child Development Centre for the provision of speech and language services to preschool children. The Health Unit is committed to funding the Lake of the Woods Child Development Centre \$16,042 per month to March 31, 2011.

11. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2010, the following employees were paid salaries, as defined in the Public Sector Salary Disclosures Act, 1996 of \$100,000 or more.

Name	Salary, Responsibility Pay and On Call	Taxable Benefits
James Arthurs	\$ 262,987	\$ 384
Lois Bailey	105,197	474
Donna Cutler	100,642	453
Arlene Lesenke	108,880	453
William Limerick	110,669	-
Mark Perrault	123,602	541

12. PENSION AGREEMENT

The Northwestern Health Unit makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its employees. This plan is a defined benefit plan which specifies the amount of retirement to be received by the employees based on length of service and rates of pay. The amount contributed to OMERS for 2010 was \$515,586 (2009 - \$513,730).

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

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13. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2010, honorariums of \$30,090 (2009 - \$30,520) were paid to the Board of Health.

14. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 78% (2009 - 76%) of its revenue from the Province of Ontario and approximately 18% (2009 - 18%) from the obligated municipalities in the Kenora-Rainy River District. In the event that either or both of these sources of funding were no longer available, the Health Unit would have to find other sources of funding or alter its operations.

15. SEGMENTED INFORMATION

The Northwestern Health Unit is a government institution that provides primarily health care services. For management reporting purposes the Health Unit's operations and activities are organized and reported by programs. Programs are created for the purposes of reporting specific activities to attain certain objectives in accordance with funding regulations.

No additional disclosure on a segmented basis was considered necessary as the Board of Health considers all the services and activities they provide to be encompassed in the segment of health care.

16. BUDGET

The budget adopted by the Board of Health was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget expensed all tangible capital expenditures. As a result, the budget figures presented in the statements operations and change in net financial assets represents the budget adopted by the Board of Health on February 19, 2010 with adjustments as follows:

	<u>2010</u>
Budget surplus of the year	\$ -
Add:	
Capital expenditures	620,587
Less:	
Amortization	<u>(340,000)</u>
	<u>\$ 280,587</u>

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2010**

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17. PRIOR PERIOD CORRECTION

A prior period adjustment has been made to correct an understatement of employee future benefits relating to non-vesting sick leave. The financial statement amounts that are presented for comparative purposes have been restated as follows:

	2010	2009
Opening surplus as originally stated	\$ 1,854,084	\$1,471,857
Increase to opening employee future benefit liability	(394,814)	(394,814)
Opening surplus as restated	1,459,270	1,077,043
Annual surplus as previously stated		382,227
Ending surplus		\$ 1,459,270

18. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform to the current year's presentation.



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### Auditor's Comments of Supplementary Financial Information

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We have audited the financial statements of the Northwestern Health Unit as at December 31, 2010 and reported thereon dated April 20, 2011. The financial information presented hereinafter was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements and, in our opinion, they are presented fairly in all material respects in relation to the financial statements taken as a whole.

*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario  
April 20, 2011

**Northwestern Health Unit**  
**Statement of Financial Activities - Cost Shared Programs**

Schedule 1  
(Unaudited)

For the year ended December 31	2010	2009
		Restated (see Note 17)
<b>Revenues</b>		
Ministry of Health and Long Term Care	\$ 3,031,522	\$ 2,916,314
Ministry of Health and Long Term Care - one time	196,618	141,938
Ministry of Health Promotion and Sport	2,635,595	2,558,830
Ministry of Health Promotion and Sport - one time	-	60,562
Municipalities (Schedule 21)	2,597,045	2,644,522
Donations	2,528	3,720
Interest income	16,367	20,531
Other revenues and user fees	217,326	200,187
Transfers from deferred revenue	1,425	108,817
	<b>8,698,426</b>	<b>8,655,421</b>
<b>Expenses</b>		
Advertising	37,584	36,155
Amortization	363,263	375,589
Audit and legal	20,119	35,724
Bad debts	-	6,529
Board conference, honorariums and travel	63,242	71,913
Bursaries	837	847
Employee benefits	1,002,556	958,265
Insurance	33,137	33,374
Office equipment - rent and maintenance	9,482	11,160
Office supplies and equipment	132,024	162,823
One time costs	4,187	-
Postage and courier	46,121	41,078
Purchased services	396,430	405,754
Rent, maintenance and utilities	761,375	727,897
Salaries and wages	4,992,741	4,860,992
Supplies and services	232,808	180,087
Telephone	140,144	150,880
Travel - regular	149,718	142,746
Travel - conference	75,421	122,250
	<b>8,461,189</b>	<b>8,324,063</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>237,237</b>	<b>331,358</b>
Deferred revenue and expected government contribution settlements	(19,772)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 217,465</b>	<b>\$ 331,358</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses (expenses over revenue) for the year as above	\$ 217,465	\$ 331,358
Add: amortization	363,263	375,589
Less: capital assets	(363,005)	(402,177)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 217,723</b>	<b>\$ 304,770</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Unorganized**  
**Schedule 2**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Ministry of Health and Long Term Care	\$ 1,639,894	\$ 1,561,803
<b>Expenses</b>		
Advertising	7,304	8,415
Audit and legal	3,910	6,461
Bad debts	-	1,181
Board conference, honorariums and travel	12,290	13,006
Bursaries	163	153
Employee benefits	194,829	178,976
Insurance	6,440	6,036
Office equipment - rent and maintenance	1,843	2,018
Office supplies and equipment	25,656	29,450
One time costs	814	-
Postage and courier	8,963	7,438
Purchased services	77,039	79,043
Rent, maintenance and utilities	147,960	131,640
Salaries and wages	965,912	913,460
Supplies and services	45,242	35,415
Telephone	27,234	27,287
Travel - regular	29,095	26,981
Travel - conference	14,657	22,109
	<u>1,569,351</u>	<u>1,489,069</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 70,543</b>	<b>\$ 72,734</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses (expenses over revenue) for the year as above	\$ 70,543	\$ 72,734
Add: amortization	-	-
Less: capital assets	<u>(70,543)</u>	<u>(72,734)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - UIIP and H1N1 Vaccines**  
**Schedule 3**  
**(Unaudited)**

<b>For the year ended December 31</b>	<b>UIIP</b>	<b>H1N1</b>	<b>Total 2010</b>	<b>2009</b>
<b>Revenue</b>				
Ministry of Health and Long Term Care	\$ 41,645	\$ 3,850	\$ 45,495	\$ 225,505
Ministry of Health and Long Term Care - one time	-	-	-	24,231
	<u>41,645</u>	<u>3,850</u>	<u>45,495</u>	<u>249,736</u>
<b>Expenses</b>				
Advertising	4,635	-	4,635	9,614
Employee benefits	7,498	1	7,499	31,374
Office supplies and equipment	8	-	8	-
Postage and courier	-	-	-	50
Salaries and wages	55,807	5	55,812	189,947
Supplies and services	6,375	811	7,186	11,022
Travel - regular	730	775	1,505	5,958
	<u>75,053</u>	<u>1,592</u>	<u>76,645</u>	<u>247,965</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(33,408)</b>	<b>2,258</b>	<b>(31,150)</b>	<b>1,771</b>
Deferred revenue and expected government contribution settlements	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (33,408)</b>	<b>\$ 2,258</b>	<b>\$ (31,150)</b>	<b>\$ 1,771</b>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ (33,408)	\$ 2,258	\$ (31,150)	\$ 1,771
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (33,408)</b>	<b>\$ 2,258</b>	<b>\$ (31,150)</b>	<b>\$ 1,771</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Vector Borne Disease**  
**Schedule 4**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Ministry of Health and Long Term Care	\$ 66,963	\$ 58,409
Municipalities (Schedule 21)	22,321	22,321
	<u>89,284</u>	<u>80,730</u>
<b>Expenses</b>		
Employee benefits	10,249	16,205
Office supplies and equipment	7	-
Postage and courier	593	595
Purchased services	3,411	3,913
Salaries and wages	55,219	86,730
Supplies and services	155	681
Travel - regular	1,173	431
Travel - conference	453	-
	<u>71,260</u>	<u>108,555</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	18,024	(27,825)
Deferred revenue and expected government contribution settlements	<u>(13,518)</u>	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 4,506</u>	<u>\$ (27,825)</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 4,506	\$ (27,825)
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ 4,506</u>	<u>\$ (27,825)</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - CINOT Expansion**  
**Schedule 5**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Ministry of Health Promotion and Sport	\$ 53,772	\$ 57,222
Municipalities (Schedule 21)	17,924	-
	<u>71,696</u>	<u>57,222</u>
<b>Expenses</b>		
Advertising	-	759
Office supplies and equipment	-	21
Purchased services	39,896	31,311
Supplies and services	2,888	4,731
Travel - regular	509	488
	<u>43,293</u>	<u>37,310</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	28,403	19,912
Deferred revenue and expected government contribution settlements	<u>(21,302)</u>	<u>(19,912)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 7,101</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 7,101	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ 7,101</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Infection Control**  
**Schedule 6**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Ministry of Health and Long Term Care	\$ 244,220	\$ 241,820
<b>Expenses</b>		
Employee benefits	22,238	20,518
Office supplies and equipment	238	281
Purchased services	-	847
Salaries and wages	189,672	181,452
Supplies and services	7,735	14,917
Travel - regular	4,224	3,620
Travel - conference	9,498	10,675
	<u>233,605</u>	<u>232,310</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	10,615	9,510
Deferred revenue and expected government contribution settlements	<u>(10,615)</u>	<u>(9,510)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Small Drinking Water Systems**  
**Schedule 7**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>		
Ministry of Health and Long Term Care	\$ 318,750	\$ 318,750
Other revenues and user fees	295	-
	<u>319,045</u>	<u>318,750</u>
<b>Expenses</b>		
Employee benefits	39,099	26,693
Office supplies and equipment	2,430	430
Postage and courier	712	-
Purchased services	184	788
Salaries and wages	198,633	152,175
Supplies and services	12,636	5,845
Telephone	4,362	164
Travel - regular	13,340	6,898
Travel - conference	6,030	289
	<u>277,426</u>	<u>193,282</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	41,619	125,468
Deferred revenue and expected government contribution settlements	<u>(41,619)</u>	<u>(125,468)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Part 8**  
**Schedule 8**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Other revenues and user fees	\$ 165,527	\$ 142,268
<b>Expenses</b>		
Employee benefits	20,730	23,081
Insurance	18,000	18,000
Office supplies and equipment	903	562
Postage and courier	17	24
Salaries and wages	105,145	117,903
Supplies and services	728	1,568
Telephone	30	-
Travel - regular	13,749	12,986
Travel - conference	6,318	150
	<u>165,620</u>	<u>174,274</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (93)</b>	<b>\$ (32,006)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (93)	\$ (32,006)
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (93)</b>	<b>\$ (32,006)</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Children's Oral Health Initiative**  
**Schedule 9**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>		
Health Canada	\$ 152,580	\$ 152,580
Transfers from deferred revenue	-	3,754
	<u>152,580</u>	<u>156,334</u>
<b>Expenses</b>		
Advertising	342	1,552
Allocated administrative costs	15,258	15,258
Office supplies and equipment	606	255
Postage and courier	194	247
Purchased services	35	496
Salaries and wages	97,793	102,065
Supplies and services	9,268	17,242
Travel - regular	24,456	18,558
Travel - conference	524	280
	<u>148,476</u>	<u>155,953</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	4,104	381
Deferred revenue and expected government contribution settlements	<u>(4,104)</u>	<u>(381)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Healthy Smiles Ontario**  
**Schedule 10**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>		
Ministry of Health and Long Term Care	\$ 104,559	\$ -
Ministry of Health and Long Term Care - one time	541,588	-
	<u>646,147</u>	<u>-</u>
<b>Expenses</b>		
Allocated administrative costs	10,456	-
Employee benefits	1,762	-
Office equipment - rent and maintenance	173	-
Office supplies and equipment	192	-
One time costs	42,706	-
Purchased services	1,575	-
Salaries and wages	15,421	-
Supplies and services	10,483	-
Travel - regular	1,065	-
	<u>83,833</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	562,314	-
Deferred revenue and expected government contribution settlements	<u>(320,874)</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 241,440</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 241,440	\$ -
Add: amortization	-	-
Less: capital assets	<u>(241,440)</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Healthy Babies Healthy Children**  
**Schedule 11**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Ministry of Children and Youth Services	\$ 808,512	\$ 808,512
Other revenues and user fees	285	-
	808,797	808,512
<b>Expenses</b>		
Advertising	284	-
Amortization	915	-
Audit and legal	-	2,400
Employee benefits	113,674	119,479
Office equipment - rent and maintenance	1,429	5,861
Office supplies and equipment	7,175	7,664
Postage and courier	924	1,019
Purchased services	68	-
Rent, maintenance and utilities	-	640
Salaries and wages	614,296	587,501
Supplies and services	32,887	31,621
Telephone	1,268	3,674
Travel - regular	25,305	29,084
Travel - conference	6,885	3,966
	805,110	792,909
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	3,687	15,603
Deferred revenue and expected government contribution settlements	(29)	(15,603)
<b>Excess of revenue over expenses (expenses over revenue) for the year for the year</b>	\$ 3,658	\$ -
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 3,658	\$ -
Add: amortization	915	-
Less: capital assets	(4,573)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Northwest Healthy Living Project**  
**Schedule 12**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>		
Ministry of Health Promotion and Sport	\$ -	\$ 71,649
Other revenues and user fees	-	125
	<u>-</u>	<u>71,774</u>
<b>Expenses</b>		
Advertising	-	3,911
Office supplies and equipment	-	1,130
Postage and courier	-	800
Purchased services	-	4,142
Supplies and services	-	44,034
Telephone	-	283
Travel - regular	-	12,469
Travel - conference	-	5,005
	<u>-</u>	<u>71,774</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	-
Deferred revenue and expected government contribution settlements	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses (expenses over revenue) for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Healthy Communities Partnership**  
**Schedule 13**  
(Unaudited)

For the year ended December 31	Transitional Funding	Regular Funding	Total 2010	Total 2009
<b>Revenue</b>				
Ministry of Health Promotion and Sport	\$ 17,912	\$ 14,680	\$ 32,592	\$ -
<b>Expenses</b>				
Advertising	184	-	184	-
Office supplies and equipment	85	-	85	-
Postage and courier	110	-	110	-
Purchased services	350	-	350	-
Supplies and services	2,280	20	2,300	-
Travel - regular	12,840	2,681	15,521	-
Travel - conference	2,063	-	2,063	-
	17,912	2,701	20,613	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	11,979	11,979	-
Deferred revenue and expected government contribution settlements	-	(11,979)	(11,979)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ -	\$ -	\$ -
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ -	\$ -
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -	\$ -	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activity - Speech, Hearing & Vision Programs**  
 Schedule 14  
 (Unaudited)

For the year ended December 31	Preschool Speech and Language	Infant Hearing	Blind Low Vision	2010 Total	2009 Total
<b>Revenues</b>					
Ministry of Children and Youth Services	\$ 829,941	\$ 116,878	\$ 47,630	\$ 994,449	\$ 995,397
Other revenues and user fees	22,000	53,481	-	53,481	-
	851,941	170,359	47,630	1,069,930	995,397
<b>Expenses</b>					
Advertising	19,438	-	-	19,438	11,206
Allocated administrative costs	16,064	-	3,750	19,814	19,814
Amortization	3,396	12,502	-	15,898	-
Audit and legal	3,600	-	-	3,600	3,406
Employee benefits	80,763	14,333	544	95,640	108,487
Office equipment - rent and maintenance	230	2,736	-	2,966	1,486
Office supplies and equipment	6,234	1,407	37	7,678	24,586
One time costs	7,727	-	-	7,727	1,210
Postage and courier	100	156	-	256	603
Purchased services	169,183	9,038	38,876	217,097	179,997
Salaries and wages	461,689	67,350	2,265	531,304	521,537
Supplies and services	17,938	5,082	-	23,030	42,250
Telephone	6,849	-	-	6,849	11,125
Travel - regular	30,895	1,896	678	33,469	30,563
Travel - conference	14,771	607	-	15,378	14,654
	838,877	115,117	46,150	1,000,144	970,924
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undermoted items</b>	13,064	55,242	1,480	69,786	24,473
Deferred revenue and expected government contribution settlements	520	(5,234)	(1,480)	(6,194)	(24,473)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ 13,584	\$ 50,008	\$ -	\$ 63,592	\$ -
<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ 13,584	\$ 50,008	\$ -	\$ 63,592	\$ -
Add: amortization	3,396	12,502	-	15,898	-
Less: capital assets	(16,980)	(62,510)	-	(79,490)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Focus Programs**  
**Schedule 15**  
(Unaudited)

For the year ended December 31	Red Lake/ Ear Falls Focus	Rainy River Focus	Total 2010	Total 2009
<b>Revenue</b>				
Ministry of Health Promotion and Sport	\$ 22,950	\$ 23,606	\$ 46,556	\$ 186,193
<b>Expenses</b>				
Employee benefits	1,195	1,224	2,419	9,606
Office supplies and equipment	-	-	-	1,926
One time costs	2,582	-	2,582	3,000
Postage and courier	12	-	12	91
Purchased services	5,716	270	5,986	18,544
Salaries and wages	11,976	12,258	24,234	111,471
Supplies and services	4,050	975	5,025	31,354
Telephone	-	19	19	308
Travel - regular	2,335	1,622	3,957	27,110
Travel - conference	-	-	-	270
	27,866	16,368	44,234	203,680
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	(4,916)	7,238	2,322	(17,487)
Deferred revenue and expected government contribution settlements	4,916	(7,416)	(2,500)	17,487
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ (178)	\$ (178)	\$ -
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ -	\$ (178)	\$ (178)	\$ -
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ (178)	\$ (178)	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activity - Smoke Free Ontario Programs**  
 Schedule 16  
 (Unaudited)

For the year ended December 31	Coordination	Youth Engagement	Enforcement	Total 2010	Total 2009
<b>Revenues</b>					
Ministry of Health Promotion and Sport	\$ 100,000	\$ 110,244	\$ 104,780	\$ 315,024	\$ 387,914
Ministry of Health Promotion and Sport - one time	-	-	23,500	23,500	22,500
Other revenues and user fees	-	300	-	300	-
	<u>100,000</u>	<u>110,544</u>	<u>128,280</u>	<u>338,824</u>	<u>410,414</u>
<b>Expenses</b>					
Advertising	-	706	-	706	3,939
Allocated administrative costs	-	6,000	6,000	12,000	22,467
Employee benefits	15,555	3,890	9,749	29,194	37,037
Office supplies and equipment	79	580	378	1,037	631
Postage and courier	38	52	8	98	300
Purchased services	-	-	7,500	7,500	219
Salaries and wages	85,630	43,011	85,403	214,044	283,423
Supplies and services	286	8,456	389	9,131	17,940
Telephone	-	97	2,751	2,848	2,483
Travel - regular	1,868	9,293	16,121	27,282	28,247
Travel - conference	744	9,480	(335)	9,889	11,223
	<u>104,200</u>	<u>81,565</u>	<u>127,964</u>	<u>313,729</u>	<u>407,909</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	(4,200)	28,979	316	25,095	2,505
Deferred revenue and expected government contribution settlements	-	(28,979)	(316)	(29,295)	(2,505)
<b>Excess of revenue over expenses (expenses over revenue) for the year for the year</b>	\$ (4,200)	\$ -	\$ -	\$ (4,200)	\$ -
<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ (4,200)	\$ -	\$ -	\$ (4,200)	\$ -
Add: amortization	-	-	-	-	-
Less: capital assets	-	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ (4,200)	\$ -	\$ -	\$ (4,200)	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Nutrition Programs**  
**Schedule 17**  
(Unaudited)

	Children's Nutrition Program	Student Nutrition Program	2010	2009
<b>For the year ended December 31</b>				
<b>Revenues</b>				
Ministry of Children and Youth Services	\$ 231,297	\$ 29,574	\$ 260,871	\$ 296,306
Ministry of Children and Youth Services - one time	-	-	-	24,000
Donations	1,000	-	1,000	8,000
	<u>232,297</u>	<u>29,574</u>	<u>261,871</u>	<u>328,306</u>
<b>Expenses</b>				
Allocated administrative costs	14,257	-	14,257	14,257
Employee benefits	13,280	-	13,280	11,393
One time costs	-	-	-	35,996
Purchased services	38,892	25,002	63,894	75,006
Salaries and wages	61,924	-	61,924	56,952
Supplies and services	140,558	34,151	174,709	112,212
	<u>268,911</u>	<u>59,153</u>	<u>328,064</u>	<u>305,816</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undermoted items</b>	(36,614)	(29,579)	(66,193)	22,490
Deferred revenue and expected government contribution settlements	36,614	29,569	66,183	(22,490)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ (10)	\$ (10)	\$ -
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ -	\$ (10)	\$ (10)	\$ -
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ (10)	\$ (10)	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Diabetes Prevention Strategy**  
**Schedule 18**  
(Unaudited)

<u>For the year ended December 31</u>	<u>2010</u>	<u>2009</u>
<b>Revenue</b>		
Ministry of Health Promotion and Sport	\$ 249,997	\$ 236,845
<b>Expenses</b>		
Advertising	10,464	2,461
Allocated administrative costs	12,500	11,775
Employee benefits	14,019	15,438
Office supplies and equipment	548	7,912
Postage and courier	9	78
Purchased services	15,203	9,442
Rent, maintenance and utilities	1,541	-
Salaries and wages	136,192	127,886
Supplies and services	7,869	18,983
Telephone	-	7
Travel - regular	4,118	7,603
Travel - conference	375	-
	<u>202,838</u>	<u>201,585</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	47,159	35,260
<u>Deferred revenue and expected government contribution settlements</u>	<u>(47,159)</u>	<u>(31,782)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ 3,478</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 3,478
Add: amortization	-	-
Less: capital assets	-	(3,478)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Youth Action on Drugs**  
**Schedule 19**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenue</b>		
Health Canada	\$ 108,216	\$ 50,083
<b>Expenses</b>		
Advertising	3,639	1,511
Allocated administrative costs	5,000	3,955
Employee benefits	8,501	3,848
Office supplies and equipment	1,391	4,319
Purchased services	1,475	-
Salaries and wages	64,483	29,193
Supplies and services	5,204	113
Travel - regular	16,075	6,252
Travel - conference	2,230	1,110
	<u>107,998</u>	<u>50,301</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	218	(218)
Deferred revenue and expected government contribution settlements	<u>(218)</u>	<u>218</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Other Programs**  
**Schedule 20**  
(Unaudited)

<b>For the year ended December 31</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>		
Donations	\$ 1,041	\$ 1,500
Other revenues and user fees	66,577	233,940
Transfers from deferred revenue	12,127	43,054
	<u>79,745</u>	<u>278,494</u>
<b>Expenses</b>		
Advertising	1,832	(7,181)
Allocated administrative costs	-	325
Bad debts	3,593	37,088
Employee benefits	6,822	16,559
Office supplies and equipment	-	1,029
One time costs	1,840	1,161
Postage and courier	149	1,548
Purchased services	819	4,970
Rent, maintenance and utilities	-	15,000
Salaries and wages	45,609	77,838
Supplies and services	2,470	100,937
Telephone	-	(3,073)
Travel - regular	244	1,800
Travel - conference	-	(3,008)
	<u>63,378</u>	<u>244,993</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	16,367	33,501
Deferred revenue and expected government contribution settlements	<u>(15,797)</u>	<u>(780)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 570</u>	<u>\$ 32,721</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 570	\$ 32,721
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ 570</u>	<u>\$ 32,721</u>

**Northwestern Health Unit  
Municipal Levies  
Schedule 21  
(Unaudited)**

Municipality	Population 2010	Levy 2010	Levy Rebate 2010	Net Levy 2010	Population 2009	Levy 2009
City of Dryden	7,232	\$ 392,915	\$ 4,354	\$ 388,561	7,232	\$ 392,915
City of Kenora	13,414	728,782	8,076	720,706	13,414	728,782
Municipality of Machin	974	52,917	586	52,331	974	52,917
Municipality of Red Lake	3,728	202,542	2,244	200,298	3,728	202,542
Town of Fort Frances	7,278	395,414	4,382	391,032	7,278	395,414
Town of Rainy River	776	42,160	467	41,693	776	42,160
Town of Sioux Lookout	4,322	234,814	2,602	232,212	4,322	234,814
Township of Alberton	923	50,147	556	49,591	923	50,147
Township of Atikokan	2,950	160,274	1,776	158,498	2,950	160,274
Township of Chapple	778	42,269	468	41,801	778	42,269
Township of Dawson	513	27,871	309	27,562	513	27,871
Township of Ear Falls	893	48,517	538	47,979	893	48,517
Township of Emo	1,163	63,186	700	62,486	1,163	63,186
Township of Ignace	1,363	74,052	821	73,231	1,363	74,052
Township of La Vallee	968	52,591	583	52,008	968	52,591
Township of Lake of the Woods	308	16,734	185	16,549	308	16,734
Township of Morley	500	27,165	301	26,864	500	27,165
Township of Pickle Lake	354	19,233	213	19,020	354	19,233
Township of Sioux Narrows-Nestor Falls	649	35,260	392	34,868	649	35,260
	<b>49,086</b>	<b>\$ 2,666,843</b>	<b>\$ 29,553</b>	<b>\$ 2,637,290</b>	<b>49,086</b>	<b>\$ 2,666,843</b>

Allocated as follows:

Cost shared programs - Schedule 1	\$ 2,597,045
Vector borne disease - Schedule 3	22,321
CINOT expansion - Schedule 5	17,924
	<b>\$ 2,637,290</b>

**\$ 2,634,779**

**32,064**

**-**

**\$ 2,666,843**

Population is based on the most recent enumeration, conducted under Section 15 of the Assessment Act.