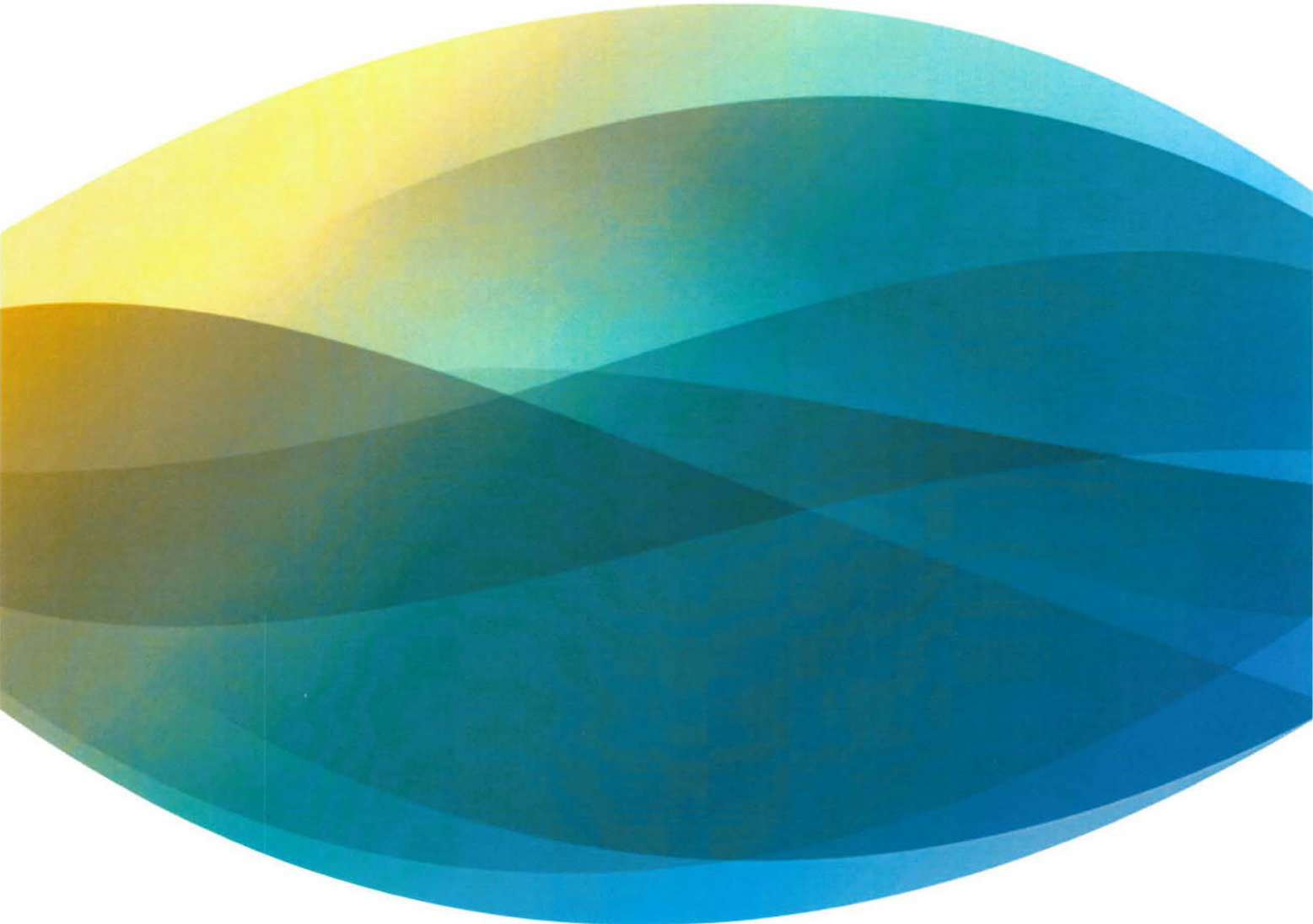


Northwestern Health Unit  
Audited Financial Statements  
December 31, 2016



**Northwestern  
Health Unit**

[www.nwhu.on.ca](http://www.nwhu.on.ca)

**Northwestern Health Unit**

**December 31, 2016**

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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 Canadian public sector accounting standards. A summary of the significant accounting policies are described in the notes to the financial statements. The preparation of the financial statements necessarily involves the use of the estimates based on management's judgements, 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 and the external auditors 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 MNP LLP, independent external auditors appointed by the Board of Health. The accompanying Independent Auditors' 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 21, 2017

## Independent Auditors' Report

To the Board of Health of the Northwestern Health Unit:

We have audited the accompanying financial statements of the Northwestern Health Unit, which comprise the statement of financial position as at December 31, 2016, 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 and fair presentation 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.

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

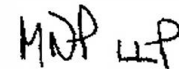
In our opinion, the financial statements present fairly, in all material respects, the financial position of the Northwestern Health Unit as at December 31, 2016 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Other Matter*

The supplementary information contained in the schedules is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

Kenora, Ontario

April 21, 2017



Chartered Professional Accountants

Licensed Public Accountants

**Northwestern Health Unit  
Statement of Financial Position**

<b>For the year ended December 31</b>	<b>2016 Actual</b>	2015 Actual
<b>Financial Assets</b>		
Cash (Note 5)	\$ 2,942,238	\$ 2,414,201
Temporary investments (Note 6)	-	539,224
Accounts receivable (Note 7)	361,262	312,027
	3,303,500	3,265,452
<b>Liabilities</b>		
Accounts payable (Note 9)	1,611,995	1,302,185
Accrued vacation pay	143,182	87,292
Deferred revenue and government contributions repayable (Note 10)	217,529	432,962
Employee future benefits (Note 11)	505,719	497,664
	2,478,425	2,320,103
<b>Net Financial Assets</b>	825,075	945,349
Contingencies (Note 13)		
Commitments (Note 14)		
<b>Non-Financial Assets</b>		
Prepaid expenses	110,602	99,978
Capital assets (Note 8)	1,512,187	1,526,750
	1,622,789	1,626,728
<b>Accumulated Surplus (Note 12)</b>	\$ 2,447,864	\$ 2,572,077

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>2016 Budget (Note 20)</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>REVENUE</b>			
Ministry of Health and Long-term Care	\$ 10,667,884	\$ 10,663,037	\$ 10,159,326
Ministry of Health and Long-term Care - one time	196,247	250,000	343,400
Ministry of Children and Youth Services	2,459,311	2,457,202	2,498,130
Ministry of Children and Youth Services one time	7,672	2,000	84,500
Health Canada	114,732	114,732	114,732
Municipal levies	2,446,320	2,462,435	2,337,805
Donations	-	3,000	-
Interest income	23,480	33,066	24,198
Other revenue and user fees	856,482	1,036,303	924,809
Transfer (to)/from deferred revenue	17,330	328,815	129,013
<b>TOTAL REVENUE</b>	<b>16,789,458</b>	<b>17,350,590</b>	<b>16,615,913</b>
<b>EXPENSES</b>			
Advertising	86,206	96,504	72,381
Amortization	319,239	319,239	402,189
Audit and legal	40,200	34,984	50,006
Board conference, honorariums and travel	40,600	99,556	90,569
Bursaries	1,000	1,000	1,000
Employee benefits	2,295,158	2,354,317	2,227,999
Insurance	60,000	58,276	59,892
Office supplies & equipment	187,557	152,845	139,575
One time expenses	-	-	25,715
Postage and courier	37,650	36,819	36,652
Purchased services	857,289	884,140	982,349
Rent, maintenance and utilities	1,254,890	1,222,814	1,187,291
Salaries and wages	10,088,048	10,171,005	9,212,640
Supplies and services	945,243	1,105,807	996,399
Telephone	192,186	168,176	171,777
Travel - regular	469,477	391,777	360,208
Travel - conference	192,228	170,656	146,770
<b>TOTAL EXPENSES</b>	<b>17,066,971</b>	<b>17,267,915</b>	<b>16,163,412</b>
Annual surplus (deficit) before deferred revenue and expected settlements	(277,513)	82,675	452,501
Deferred revenue and expected government contribution settlements	-	(206,888)	(449,402)
<b>Annual Surplus (deficit)</b>	<b>(277,513)</b>	<b>(124,213)</b>	<b>3,099</b>
<b>Accumulated surplus, beginning of year</b>	<b>2,572,077</b>	<b>2,572,077</b>	<b>2,568,978</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 2,294,564</b>	<b>\$ 2,447,864</b>	<b>\$ 2,572,077</b>

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>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>Operating Activities</b>			
Annual surplus (deficit)	\$ (277,513)	\$ (124,213)	\$ 3,099
Acquisition of tangible capital assets	(26,500)	(304,676)	(453,580)
Amortization of tangible capital assets	319,239	319,239	402,189
	<u>15,226</u>	<u>(109,650)</u>	<u>(48,292)</u>
Acquisition of prepaid expenses	(115,000)	(185,231)	(125,684)
Use/consumption of prepaid expenses	115,000	174,607	127,077
	<u>-</u>	<u>(10,624)</u>	<u>1,393</u>
<b>Net change in net financial assets</b>	<b>15,226</b>	<b>(120,274)</b>	<b>(46,899)</b>
<b>Net financial assets, beginning of year</b>	<u>945,349</u>	<u>945,349</u>	<u>992,248</u>
<b>Net financial assets, end of year</b>	<u>\$ 960,575</u>	<u>\$ 825,075</u>	<u>\$ 945,349</u>

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>2016</b>	<b>2015</b>
<b>Operating Activities</b>		
Annual Surplus (deficit)	\$ (124,213)	\$ 3,099
Non-cash charges to operations		
Amortization	319,239	402,189
	<u>195,026</u>	<u>405,288</u>
<b>Changes in non-cash operating balances</b>		
Decrease (increase) in accounts receivable	(49,235)	(44,681)
Decrease (increase) in prepaid expenses	(10,624)	1,393
Increase (decrease) in accounts payable	309,810	374,530
Increase (decrease) in accrued vacation pay	55,890	(4,870)
Increase (decrease) in employee future benefits	8,055	12,885
Increase (decrease) in deferred revenue and government contributions repayable	(215,433)	196,794
	<u>293,489</u>	<u>941,339</u>
<b>Capital transactions</b>		
Acquisition of capital assets	(304,676)	(453,580)
<b>Investing transactions</b>		
Decrease (increase) in investments	<u>539,224</u>	<u>777,788</u>
<b>Net change in cash and cash equivalents</b>	<b>528,037</b>	<b>1,265,547</b>
<b>Cash and cash equivalents, beginning of year</b>	<u><b>2,414,201</b></u>	<u><b>1,148,654</b></u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 2,942,238</b></u>	<u><b>\$ 2,414,201</b></u>

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



December 31, 2016

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1. 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.

2. 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 public sector accounting standards.

b) 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.

c) Revenue recognition

Grants for the acquisition of tangible capital assets are recognized in the period in which the eligible expenditures are made.

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

d) Temporary Investments

Temporary investments include guaranteed investment certificates recorded at market value.

e) Capital Assets

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

Equipment	5-20 years
Automotive	10 years
Software and licenses	5 years
Leasehold improvements	4-20 years

f) Funding Settlements

Expected funding settlements for the current year represent the Health Unit's best estimate of 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, 2016

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3. SIGNIFICANT ACCOUNTING POLICIES

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 benefit 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 a specified date as noted in contractual agreements who receive separation allowances based on up to 50% 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 the Health Unit's cost of borrowing.

h) Reserves

Certain amounts, as approved by the Board of Health, are set aside in accumulated surplus for replacement of capital assets, coverage of Part 8 program deficits and deferral of donation revenue purposes. Transfers to/from these reserves are an adjustment to the respective reserve when approved.

i) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards 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.

**December 31, 2016**

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4. COMPARATIVE FIGURES

The comparative figures have been re-stated to conform to the current year presentation.

5. CASH

	2016	2015
Unrestricted	\$ 2,835,614	\$ 2,300,608
Restricted Cash	106,624	113,593
	\$ 2,942,238	\$ 2,414,201

Restricted cash represents amounts on deposit received from external organizations for the operation of their programs. A corresponding payable to these organization is included in accounts payable.

The Northwestern Health Unit's chequing accounts are held at two chartered banks. Interest is paid at a rate of prime minus 1.75%. The organization has an approved credit limit of \$500,000 from a chartered bank which bears interest at prime rate and is unsecured.

6. TEMPORARY INVESTMENTS

Temporary investments consist of guaranteed investment certificates as follows:

	2016	2015
Redeemable GIC, Interest at 1.65% escalating to 2.15% by 2015, matured December 2016	\$ -	\$ 539,224

7. ACCOUNTS RECEIVABLE

	2016	2015
Province of Ontario	\$ 82,943	\$ 28,976
Accrued interest	1,757	16,826
Municipalities	146,000	86,819
Employee advances	2,336	3,086
HST rebates	104,518	129,826
Other	23,708	46,494
	\$ 361,262	\$ 312,027

December 31, 2016

8. CAPITAL ASSETS	2016		2015	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Automotive	\$ 499,469	\$ 270,303	\$ 455,331	\$ 216,218
Equipment	1,403,801	949,764	1,294,462	795,896
Leasehold improvements	1,193,956	644,899	1,367,218	912,447
Software and licenses	563,369	283,442	554,220	219,920
	<u>\$ 3,660,595</u>	<u>\$ 2,148,408</u>	<u>\$ 3,671,231</u>	<u>\$ 2,144,481</u>
		\$1,512,187		\$1,526,750
9. ACCOUNTS PAYABLE			2016	2015
Trade			\$ 515,580	\$ 575,606
Payroll liabilities			485,727	417,505
Accrued salaries and wages			530,492	217,704
Ministry of Health and Long-term Care			2,912	15,586
MOHLTC Health Promotion Division			53,268	58,568
Ministry of Children and Youth Services			24,016	17,216
			<u>\$ 1,611,995</u>	<u>\$ 1,302,185</u>
10. DEFERRED REVENUE AND GOVERNMENT CONTRIBUTIONS REPAYABLE			2016	2015
Federal Government Children's Oral Health Initiative			\$ (2,070)	\$ (2,293)
Province of Ontario				
Blind Low Vision			(748)	(16)
Diabetes Prevention Strategy			-	5,476
Early Child Development			-	1,147
Healthy Babies Healthy Children			-	5,554
Heart Health/Healthy Communities Partnership			-	(1,659)
Infant Hearing Program			(5,755)	1,348
One time - What is Public Health			19,020	
One time - SFO Smoking Cessation			23,588	
Panorama			45,354	44,818
Preschool Speech and Language			970	75,596
Student Nourishment			96,182	97,911
Donations			12,057	13,057
Other			28,931	192,023
			<u>\$ 217,529</u>	<u>\$ 432,962</u>

**December 31, 2016**

			<u>2016</u>	<u>2015</u>
11. EMPLOYEE FUTURE BENEFITS	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 50,854	\$ 628,578	\$ 679,432	\$ 646,963
Unamortized actuarial gains (losses) at December 31	29,858	(203,571)	(173,713)	(149,299)
Employee future benefits liability at December 31	<u>\$ 80,712</u>	<u>\$ 425,007</u>	<u>\$ 505,719</u>	<u>\$ 497,664</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, 2016 is based on an actuarial valuation prepared as at December 31, 2016. 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:

	<u>2016</u>	<u>2015</u>
Wage and salary escalation	2.50%	2.50%
Discount rate	3.25%	3.00%

12. ACCUMULATED SURPLUS

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

	<u>2016</u>	<u>2015</u>
Investment in tangible capital assets	\$ 1,512,189	\$ 1,526,750
Current funds	300,898	425,204
Reserve funds	-	
Capital	510,867	506,059
Part 8	94,675	83,878
Endowment	29,235	30,186
	<u>\$ 2,447,864</u>	<u>\$ 2,572,077</u>

13. CONTINGENT LIABILITIES

a) As at 31 December 2016 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.

**December 31, 2016**

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13. CONTINGENT LIABILITIES (continued)

b) The expected funding settlements for the current year as disclosed in the statement of financial activities represent 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 expenses, the accumulated surplus of the Health Unit could be reduced by a material amount.

14. COMMITMENTS

The Northwestern Health Unit has various premises under lease with varying rents and expiry dates ranging from one to twenty years. Some of these leases provide for increasing rents to cover increasing costs. The minimum annual commitment is as follows:

2017	771,054
2018	760,396
2019	763,409
2020	728,010
2021	728,794

In addition to leases on premises, the Health Unit is committed under various contracts with professionals and other providers of program services.

15. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2016, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

Name	<u>Salary and On Call</u>		<u>Taxable Benefits</u>	
Kit Ngan Young Hoon	\$	392,662	\$	1,159
Mark Perrault		133,418		1,014
Lee Pitt		111,780		890
Kim Gardiman		111,780		890
Gillian Lunny		111,780		890
Donna Stanley		111,780		890
Dawn Sauve		111,780		890
Marilyn Herbacz		111,599		865
Shannon Robinson		111,482		863
Alex Berry		110,337		882
Jennifer McKibbon		106,904		888
Thomas Nabb		106,752		493

December 31, 2016

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16. PENSION AGREEMENT

The Northwestern Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its employees. This plan is a defined benefit plan which specifies amount of retirement income to be received by the employees based on length of service and rates of pay. The amount contributed to OMERS for 2016 was \$934,414 (2015 was \$911,127). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$54,900 and 14.6% thereafter.

Because OMERS is a multi-employer pension plan, the Health Unit does not recognize any share of the pension plan deficit of \$2,341 million (2015 - \$5,259 million) based on the fair market value of the Plan's assets as this is a joint responsibility of all Ontario municipalities and their employees.

17. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2016, honorariums of \$41,573 (2015 - \$35,573) were paid to members of the Board of Health.

18. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 79% (2015 - 80%) of its revenue from the Province of Ontario and approximately 14% (2015 - 14%) 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.

19. 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.

December 31, 2016

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20. 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 expenses. As a result, the budget figures presented in the statement of operations and statement of changes in net financial assets represents the budget adopted by the Board of Health on October 21, 2016 with adjustments as follows:

	<u>2016</u>
Budget surplus (deficit) for the year	\$ 15,226
Add:	
Capital expenditures	26,500
Less:	
Amortization	<u>(319,239)</u>
	<u>\$ (277,513)</u>



**Northwestern Health Unit**  
**Statement of Financial Activities - Mandatory Cost Shared and Unorganized**  
**Schedule 1**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 8,379,037	\$ 8,306,201
Municipal levies (Schedule 14)	2,339,686	2,219,994
Donations	3,000	-
Interest income	32,429	23,696
Other revenue and user fees	316,029	216,033
<b>TOTAL REVENUE</b>	<b>11,070,181</b>	<b>10,765,924</b>
<b>EXPENSES</b>		
Advertising	85,759	68,322
Amortization	250,830	334,167
Audit and legal	29,792	44,806
Board conference, honorariums and travel	98,465	90,072
Bursaries	1,000	1,000
Employee benefits	1,564,054	1,535,550
Insurance	42,276	43,892
Office supplies and equipment	147,931	117,503
One time expenses	-	715
Postage and courier	32,492	32,629
Purchased services	244,663	314,288
Rent, maintenance and utilities	1,168,110	1,131,525
Salaries and wages	6,720,692	6,212,159
Supplies and services	400,762	419,558
Telephone	153,124	151,906
Travel - regular	215,832	169,747
Travel - conference	134,406	110,980
<b>TOTAL EXPENSES</b>	<b>11,290,188</b>	<b>10,778,819</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undemoted items</b>	<b>(220,007)</b>	<b>(12,895)</b>
Provision for recovery	(259)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (220,266)</b>	<b>\$ (12,895)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (220,266)	\$ (12,895)
Add: amortization	250,830	334,167
Less: capital assets	(150,213)	(324,618)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (119,649)</b>	<b>\$ (3,346)</b>

Northwestern Health Unit  
Statement of Financial Activities - Cost Shared Related  
Schedule 2  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Small Drinking Water Systems	Vector Borne Disease	Total 2016	Total 2015
<b>REVENUE</b>				
Ministry of Health and Long-term Care	\$ 214,900	\$ 67,500	\$ 282,400	\$ 291,900
Municipal levies (Schedule 14)	71,633	22,500	94,133	96,427
Other revenue and user fees	2,148	-	2,148	2,178
<b>TOTAL REVENUE</b>	<b>288,681</b>	<b>90,000</b>	<b>378,681</b>	<b>390,505</b>
<b>EXPENSES</b>				
Employee benefits	48,120	14,665	62,785	61,614
Office supplies and equipment	2,668	-	2,668	11,687
Postage and courier	2,678	454	3,132	2,908
Purchased services	-	4,372	4,372	15,427
Salaries and wages	198,044	65,872	263,916	248,844
Supplies and services	5,308	1,856	7,163	3,129
Travel - regular	27,648	2,781	30,430	42,427
Travel - conference	4,215	-	4,215	1,849
<b>TOTAL EXPENSES</b>	<b>288,681</b>	<b>90,000</b>	<b>378,681</b>	<b>387,885</b>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undemoted items	-	-	-	2,620
Provision for recovery	-	-	-	(2,620)
Deferred revenue	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - 100% Funded Public Health Division**  
**Schedule 3**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 1,426,800	\$ 985,300
Other revenue and user fees	98,909	101,861
<b>TOTAL REVENUE</b>	<b>1,525,709</b>	<b>1,087,161</b>
<b>EXPENSES</b>		
Advertising	6,106	-
Allocated costs	31,995	31,995
Amortization	45,767	53,626
Employee benefits	202,287	134,948
Insurance	4,000	4,000
Office supplies and equipment	-	11,580
Postage and courier	8	5
Purchased services	188,634	155,163
Rent, maintenance and utilities	2,400	4,351
Salaries and wages	900,166	585,060
Supplies and services	121,213	90,170
Telephone	613	701
Travel - regular	57,275	41,675
Travel - conference	11,012	12,105
<b>TOTAL EXPENSES</b>	<b>1,571,476</b>	<b>1,125,379</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(45,767)</b>	<b>(38,218)</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (45,767)</b>	<b>\$ (38,218)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (45,767)	\$ (38,218)
Add: amortization	45,767	53,624
Less: capital assets	-	(15,406)
<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 - 100% Funded Health Promotion Division  
Schedule 4  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2016	2015
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 574,800	\$ 575,925
Transfer (to)/from deferred revenue	5,476	4,473
<b>TOTAL REVENUE</b>	<b>580,276</b>	<b>580,398</b>
<b>EXPENSES</b>		
Allocated costs	21,000	21,000
Employee benefits	93,078	81,702
Postage and courier	71	14
Purchased services	7,459	5,953
Salaries and wages	411,267	360,376
Supplies and services	17,873	15,811
Telephone	60	4,552
Travel - regular	17,443	22,734
Travel - conference	12,025	9,516
<b>TOTAL EXPENSES</b>	<b>580,276</b>	<b>521,658</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	58,740
Provision for recovery	-	(53,264)
Deferred revenue	-	(5,476)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
Statement of Financial Activities - One-time Funding 2016-2017  
Schedule 5  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	First Nation Vaccine	SFO What is Public Health	Vaccine Refrigeration	Panorama	Smoking Cessation	Total 2016	2015
<b>REVENUE</b>							
Ministry of Health and Long-term Care - one time	\$ 75,000	\$ 20,000	\$ 14,500	\$ 63,500	\$ 30,000	\$ 203,000	\$ 75,000
<b>TOTAL REVENUE</b>	<b>75,000</b>	<b>20,000</b>	<b>14,500</b>	<b>63,500</b>	<b>30,000</b>	<b>203,000</b>	<b>75,000</b>
<b>EXPENSES</b>							
Amortization	-	-	1,185	1,669	-	2,854	-
Employee benefits	-	-	-	1,095	-	1,095	-
Purchased services	75,000	-	-	-	-	75,000	75,000
Salaries and wages	-	-	-	3,794	-	3,794	-
Supplies and services	-	-	-	-	6,412	6,412	-
Travel - regular	-	980	-	2	-	982	-
<b>TOTAL EXPENSES</b>	<b>75,000</b>	<b>980</b>	<b>1,185</b>	<b>6,560</b>	<b>6,412</b>	<b>90,137</b>	<b>75,000</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>19,020</b>	<b>13,315</b>	<b>56,940</b>	<b>23,588</b>	<b>112,863</b>	<b>-</b>
Provision for recovery	-	-	-	-	-	-	-
Deferred revenue	-	(19,020)	-	(45,354)	(23,588)	(87,962)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,315</b>	<b>\$ 11,586</b>	<b>\$ -</b>	<b>\$ 24,901</b>	<b>-</b>
<b>Reconciliation for funding purposes:</b>							
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ 13,315	\$ 11,586	\$ -	\$ 24,901	-
Add: amortization	-	-	1,185	1,669	-	2,854	-
Less: capital assets	-	-	(14,500)	(13,255)	-	(27,755)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Northwestern Health Unit  
Statement of Financial Activities - One-time Funding 2015-2016  
Schedule 6  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Panorama	E-Cigarettes	Vaccine Fridge	Smoking Cessation	Accessibility	Total 2016	2015
<b>REVENUE</b>							
Ministry of Health and Long-term Care - one time	\$ 47,000	\$ -	\$ -	\$ -	\$ -	47,000	\$ 268,400
Municipal levies (Schedule 14)	-	-	-	-	28,616	28,616	21,384
Transfer (to)/from deferred revenue	44,818	16,700	-	15,000	138,644	215,162	-
<b>TOTAL REVENUE</b>	<b>91,818</b>	<b>16,700</b>	<b>-</b>	<b>15,000</b>	<b>167,260</b>	<b>290,778</b>	<b>289,784</b>
<b>EXPENSES</b>							
Amortization	-	-	1,165	-	6,913	8,078	-
Employee benefits	18,309	2,223	-	-	-	20,532	9,549
Office supplies and equipment	-	-	-	-	349	349	(2,699)
Purchased services	-	-	-	-	37,789	37,789	10,739
Rent, maintenance and utilities	-	-	-	-	2,415	2,415	-
Salaries and wages	73,509	14,477	-	-	-	87,986	40,398
Supplies and services	-	-	-	14,705	-	14,705	-
Travel - regular	-	-	-	3	-	3	232
<b>TOTAL EXPENSES</b>	<b>91,818</b>	<b>16,700</b>	<b>1,165</b>	<b>14,708</b>	<b>47,466</b>	<b>171,857</b>	<b>58,219</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>-</b>	<b>(1,165)</b>	<b>292</b>	<b>119,794</b>	<b>118,921</b>	<b>231,565</b>
Provision for recovery	-	-	-	(292)	-	(292)	-
Deferred revenue	-	-	-	-	-	-	(215,162)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,165)</b>	<b>\$ -</b>	<b>\$ 119,794</b>	<b>\$ 118,629</b>	<b>\$ 16,403</b>
<b>Reconciliation for funding purposes:</b>							
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ (1,165)	\$ -	\$ 119,794	\$ 118,629	\$ 16,403
Add: amortization	-	-	1,165	-	6,913	8,078	-
Less: capital assets	-	-	-	-	(126,707)	(126,707)	(72,352)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (55,949)</b>

Northwestern Health Unit  
Statement of Financial Activities - Healthy Babies Healthy Children  
Schedule 7  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2016	2015
<b>REVENUE</b>		
Ministry of Children and Youth Services	\$ 908,525	\$ 908,525
Ministry of Children and Youth Services - one time	-	49,000
<b>TOTAL REVENUE</b>	<b>908,525</b>	<b>957,525</b>
<b>EXPENSES</b>		
Amortization	1,203	1,422
Employee benefits	165,574	169,473
One-time expenses	-	25,000
Postage and courier	857	921
Rent, maintenance and utilities	-	1,520
Salaries and wages	723,099	713,529
Supplies and services	1,841	22,966
Telephone	4,050	3,780
Travel - regular	12,844	20,127
Travel - conference	260	209
<b>TOTAL EXPENSES</b>	<b>909,728</b>	<b>958,947</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(1,203)</b>	<b>(1,422)</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (1,203)</b>	<b>\$ (1,422)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (1,203)	\$ (1,422)
Add: amortization	1,203	1,422
Less: capital assets	-	-
<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 - Speech, Hearing and Vision Programs**  
**Schedule 8**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>Preschool Speech and Language</b>	<b>Infant Hearing</b>	<b>Blind Low Vision</b>	<b>Total 2016</b>	<b>2015</b>
<b>REVENUE</b>					
Ministry of Children and Youth Services	\$ 871,007	\$ 116,878	\$ 47,630	\$ 1,035,515	\$ 1,046,252
Ministry of Children and Youth Services - one time	-	2,000	-	2,000	-
Other Revenue and User Fees	27,648	-	-	27,648	58,654
Transfer (to)/from deferred revenue	11,228	1,348	(16)	12,560	24,869
<b>TOTAL REVENUE</b>	<b>909,883</b>	<b>120,226</b>	<b>47,614</b>	<b>1,077,723</b>	<b>1,129,775</b>
<b>EXPENSES</b>					
Advertising	-	-	-	-	1,192
Amortization	-	10,507	-	10,507	12,974
Audit and legal	3,992	1,200	-	5,192	5,200
Employee benefits	136,846	21,421	1,406	159,673	159,206
Office supplies and equipment	214	-	-	214	1,037
Postage and courier	24	68	-	92	88
Purchased services	95,448	5,310	34,500	135,258	131,948
Rent, maintenance and utilities	45,248	4,644	-	49,892	49,895
Salaries and wages	592,294	87,740	7,004	687,038	706,467
Supplies and services	282	2,746	-	3,028	8,289
Telephone	6,723	-	-	6,723	7,230
Travel - regular	25,612	2,852	5,243	33,707	43,560
Travel - conference	1,389	-	208	1,597	3,951
<b>TOTAL EXPENSES</b>	<b>908,072</b>	<b>136,488</b>	<b>48,361</b>	<b>1,092,921</b>	<b>1,131,037</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>1,811</b>	<b>(16,262)</b>	<b>(747)</b>	<b>(15,198)</b>	<b>(1,262)</b>
Provision for recovery	-	-	-	-	-
Deferred revenue	(1,811)	5,755	747	4,691	(11,719)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ (10,507)</b>	<b>\$ -</b>	<b>\$ (10,507)</b>	<b>\$ (12,981)</b>
<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ -	\$ (10,507)	\$ -	\$ (10,507)	\$ (12,981)
Add: amortization	-	10,507	-	10,507	12,974
Less: capital assets	-	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(7)</b>



**Northwestern Health Unit**  
**Statement of Financial Activities - Student Nutrition Program**  
**Schedule 9**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Ministry of Children and Youth Services	\$ 513,162	\$ 543,353
Ministry of Children and Youth Services - one time	-	35,500
Other Revenue and User Fees	59,280	53,800
Transfer (to)/from Deferred Revenue	97,911	74,438
<b>TOTAL REVENUE</b>	<b>670,353</b>	<b>707,091</b>
<b>EXPENSES</b>		
Allocated Costs	14,258	14,256
Employee Benefits	29,605	21,005
Purchased Services	91,487	116,020
Salaries and Wages	130,054	93,147
Supplies and Services	301,968	356,706
<b>TOTAL EXPENSES</b>	<b>567,372</b>	<b>601,134</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>102,981</b>	<b>105,957</b>
Provision for recovery	(6,800)	(8,046)
Deferred revenue	(96,181)	(97,911)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Children's Oral Health Initiative**  
**Schedule 10**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Health Canada	\$ 114,732	\$ 114,732
Transfer (to)/from deferred revenue	(2,293)	(3,068)
<b>TOTAL REVENUE</b>	<b>112,439</b>	<b>111,664</b>
<b>EXPENSES</b>		
Allocated costs	11,472	11,972
Employee benefits	15,546	12,588
Postage and courier	153	86
Salaries and wages	67,206	72,203
Supplies and services	10,637	7,716
Telephone	557	557
Travel - regular	8,760	8,526
Travel - conference	178	309
<b>TOTAL EXPENSES</b>	<b>114,509</b>	<b>113,957</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(2,070)</b>	<b>(2,293)</b>
Provision for recovery	-	-
Deferred revenue	2,070	2,293
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Part 8**  
**Schedule 11**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Other revenue and user fees	\$ 207,085	\$ 252,350
<b>TOTAL REVENUE</b>	<b>207,085</b>	<b>252,350</b>
<b>EXPENSES</b>		
Allocated costs	20,000	20,000
Employee benefits	27,453	35,583
Insurance	12,000	12,000
Postage and courier	14	2
Salaries and wages	117,147	152,928
Supplies and services	6,275	7,790
Telephone	611	611
Travel - regular	12,167	11,041
Travel - conference	1,418	1,387
<b>TOTAL EXPENSES</b>	<b>197,085</b>	<b>241,342</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>10,000</b>	<b>11,008</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 10,000</b>	<b>\$ 11,008</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 10,000	\$ 11,008
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 10,000</b>	<b>\$ 11,008</b>

Northwestern Health Unit  
Statement of Financial Activities - Other Programs  
Schedule 12  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2016	2015
<b>REVENUE</b>		
Other Revenue and User Fees	\$ 179,714	\$ 149,854
Transfer (to)/from Deferred Revenue	-	28,300
<b>TOTAL REVENUE</b>	<b>179,714</b>	<b>178,154</b>
<b>EXPENSES</b>		
Advertising	-	2,867
Employee Benefits	1,837	-
Purchased Services	44,281	70,289
Salaries and Wages	13,594	-
Supplies and Services	86,818	63,794
Travel - Conference	4,254	-
<b>TOTAL EXPENSES</b>	<b>150,784</b>	<b>136,950</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>28,930</b>	<b>41,204</b>
Provision for recovery	-	-
Deferred revenue	(28,930)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 41,204</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 41,204
Add: amortization	-	-
Less: capital assets	-	(41,204)
<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 - Additional Projects  
Schedule 13  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Kenora Chiefs Advisory	City of Kenora	Township of Ignace	Total 2016	2015
<b>REVENUE</b>					
Interest income	\$ 638	\$ -	\$ -	\$ 638	\$ 502
Other revenue and user fees	74,300	160,416	9,500	244,216	189,972
<b>TOTAL REVENUE</b>	<b>74,938</b>	<b>160,416</b>	<b>9,500</b>	<b>244,854</b>	<b>190,474</b>
<b>EXPENSES</b>					
Advertising	-	4,640	-	4,640	-
Board conference, honorariums and travel	1,091	-	-	1,091	497
Employee benefits	-	9,861	937	10,798	6,780
Office supplies and equipment	1,682	-	-	1,682	467
Purchased services	52,755	2,442	-	55,197	87,521
Salaries and wages	-	38,515	6,531	45,046	27,528
Supplies and services	2,735	124,377	-	127,112	140
Telephone	2,439	-	-	2,439	2,440
Travel - regular	-	2,128	205	2,333	141
Travel - conference	361	930	-	1,291	6,467
<b>TOTAL EXPENSES</b>	<b>61,063</b>	<b>182,893</b>	<b>7,673</b>	<b>251,629</b>	<b>131,981</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>13,875</b>	<b>(22,477)</b>	<b>1,827</b>	<b>(6,775)</b>	<b>58,493</b>
Provision for recovery	(13,875)	22,477	(1,827)	6,775	(58,493)
Deferred revenue	-	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
Municipal Levies  
Schedule 14  
(Unaudited - see Independent Auditors' Report)

Municipality	Population 2016	Levy 2016	Levy Rebate 2016	Net Levy 2016	Population 2015	Net Levy 2015
City of Dryden	6,211	\$ 360,797	\$ -	\$ 360,797	6,211	\$ 342,539
City of Kenora	11,849	688,308	-	688,308	11,849	653,474
Municipality of Machin	844	49,028	-	49,028	844	46,548
Municipality of Red Lake	3,179	184,668	-	184,668	3,179	175,321
Town of Fort Frances	6,349	368,813	-	368,813	6,349	350,143
Town of Rainy River	682	39,617	-	39,617	682	37,611
Town of Sioux Lookout	3,581	208,020	-	208,020	3,581	197,489
Township of Aliberton	804	46,704	-	46,704	804	44,336
Township of Atikokan	2,596	150,802	-	150,802	2,596	143,174
Township of Chapple	588	34,157	-	34,157	588	32,425
Township of Dawson	457	26,547	-	26,547	457	25,201
Township of Ear falls	764	44,381	-	44,381	764	42,137
Township of Emo	1,077	62,563	-	62,563	1,077	59,397
Township of Ignace	1,057	61,401	-	61,401	1,057	58,298
Township of La Vallee	885	51,410	-	51,410	885	48,805
Township of Lake of the Woods	228	13,245	-	13,245	228	12,572
Township of Morley	402	23,352	-	23,352	402	22,168
Township of Pickle Lake	294	17,078	-	17,078	294	16,219
Township of Sioux Narrows-Nestor Falls	543	31,543	-	31,543	543	29,948
	<b>42,390</b>	<b>\$ 2,462,435</b>	<b>\$ -</b>	<b>\$ 2,462,435</b>	<b>42,390</b>	<b>\$ 2,337,805</b>

Allocated as follows:

Mandatory cost shared programs (Schedule 1)	\$ 2,339,686	\$ 2,219,994
Cost Shared and Related (Schedule 2)	94,133	96,427
One time funding projects (Schedule 10)	28,616	21,384
	<b>\$ 2,462,435</b>	<b>\$ 2,337,805</b>

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