

Northwestern Health Unit  
Financial Statements  
December 31, 2017



Northwestern  
Health Unit

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**Northwestern Health Unit**

**December 31, 2017**

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Northwestern  
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210 First Street North  
Kenora, ON P9N 2K4

## Management's Responsibility

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To the Board of Health:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Health is composed primarily of directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is engaged by the directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

  
Acting Chief Executive Officer

Kenora, Ontario  
April 25, 2018

## 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, 2017, 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, 2017 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 25, 2018



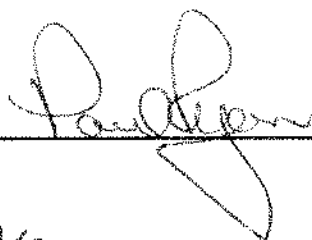
Chartered Professional Accountants

Licensed Public Accountants

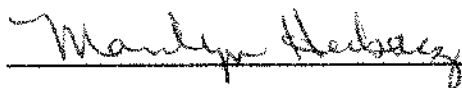
**NORTHWESTERN HEALTH UNIT**  
**Statement of Financial Position**

<b>For the year ended December 31</b>	<b>2017</b> <b>Actual</b>	<b>2016</b> <b>Actual</b>
<b>Financial Assets</b>		
Cash (Note 4)	\$ 2,979,683	\$ 2,942,238
Accounts receivable (Note 5)	1,237,333	361,262
	4,217,016	3,303,500
<b>Liabilities</b>		
Accounts payable (Note 7)	1,606,554	1,611,995
Accrued vacation pay	98,926	143,182
Deferred revenue and government contributions repayable (Note 8)	676,229	217,529
Employee future benefits (Note 9)	479,025	505,719
	2,860,734	2,478,425
<b>Net Financial Assets</b>	<b>1,356,282</b>	<b>825,075</b>
Contingencies (Note 11)		
Commitments (Note 12)		
<b>Non-Financial Assets</b>		
Prepaid expenses	112,988	110,602
Capital assets (Note 6)	1,443,530	1,512,187
	1,556,518	1,622,789
<b>Accumulated Surplus (Note 10)</b>	<b>\$ 2,912,800</b>	<b>\$ 2,447,864</b>

On behalf of the Board:



Board Chair



Acting Chief Executive Officer

**Northwestern Health Unit  
Statement of Operations**

<b>For the year ended December 31</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	(Note 18)		
<b>REVENUE</b>			
Ministry of Health and Long-term Care	\$10,964,153	\$10,975,728	\$10,663,037
Ministry of Health and Long-term Care - one time	452,026	780,126	250,000
Ministry of Children and Youth Services	2,474,139	2,469,860	2,457,202
Ministry of Children and Youth Services - one time	12,000	52,555	2,000
Health Canada	114,732	114,732	114,732
Municipal levies	2,462,435	2,462,435	2,462,435
Donations	-	-	3,000
Interest income	23,000	29,612	33,066
Other revenue and user fees	830,556	940,024	1,036,303
Transfer (to)/from deferred revenue	14,818	220,078	328,815
<b>TOTAL REVENUE</b>	<b>17,347,859</b>	<b>18,045,150</b>	<b>17,350,590</b>
<b>EXPENSES</b>			
Advertising	75,265	62,446	96,504
Amortization	317,652	317,652	319,239
Audit and legal	40,200	57,580	34,984
Board conference, honorariums and travel	95,000	122,373	99,556
Bursaries	1,000	999	1,000
Employee benefits	2,481,607	2,328,783	2,354,317
Insurance	60,880	66,323	58,276
Office supplies and equipment	178,728	148,960	152,845
Postage and courier	38,625	34,427	36,819
Purchased services	773,131	734,892	884,140
Rent, maintenance and utilities	1,268,670	1,217,658	1,222,814
Salaries and wages	10,319,301	9,695,319	10,171,005
Supplies and services	1,097,791	1,183,397	1,105,807
Telephone	164,105	159,518	168,176
Travel - regular	546,972	402,476	391,777
Travel - conference	243,229	134,528	170,656
<b>TOTAL EXPENSES</b>	<b>17,702,156</b>	<b>16,667,331</b>	<b>17,267,915</b>
Annual surplus (deficit) before deferred revenue and expected settlements	(354,297)	1,377,819	82,675
Deferred revenue and expected government contribution settlements	(830)	(911,546)	(206,888)
<b>Annual surplus (deficit) before undernoted item</b>	<b>(355,127)</b>	<b>466,273</b>	<b>(124,213)</b>
Loss on disposal of capital assets	-	(1,337)	-
<b>Annual surplus (deficit)</b>	<b>(355,127)</b>	<b>464,936</b>	<b>(124,213)</b>
<b>Accumulated surplus, beginning of year</b>	<b>2,447,864</b>	<b>2,447,864</b>	<b>2,572,077</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 2,092,737</b>	<b>\$ 2,912,800</b>	<b>\$ 2,447,864</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>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	(Note 18)		
<b>Operating Activities</b>			
Annual surplus (deficit)	\$ (355,127)	\$ 464,936	\$ (124,213)
Acquisition of tangible capital assets	(9,313)	(250,332)	(304,676)
Amortization of tangible capital assets	317,652	317,652	319,239
Loss on disposal of capital assets	-	1,337	-
	<u>(46,788)</u>	<u>533,593</u>	<u>(109,650)</u>
Acquisition of prepaid expenses	(115,000)	(127,503)	(185,231)
Use/consumption of prepaid expenses	115,000	125,117	174,607
	<u>-</u>	<u>(2,386)</u>	<u>(10,624)</u>
<b>Net change in net financial assets</b>	<b>(46,788)</b>	<b>531,207</b>	<b>(120,274)</b>
<b>Net financial assets, beginning of year</b>	<b>825,075</b>	<b>825,075</b>	<b>945,349</b>
<b>Net financial assets, end of year</b>	<b>\$ 778,287</b>	<b>\$ 1,356,282</b>	<b>\$ 825,075</b>

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>2017</b>	<b>2016</b>
<b>Operating Activities</b>		
Annual surplus (deficit)	\$ 464,936	\$ (124,213)
Non-cash charges to operations	-	-
Amortization	317,652	319,239
Loss on disposal of capital asset	1,337	-
	<u>783,925</u>	<u>195,026</u>
<b>Changes in non-cash operating balances</b>		
Decrease (increase) in accounts receivable	(876,071)	(49,235)
Decrease (increase) in prepaid expense	(2,386)	(10,624)
Increase (decrease) in accounts payable	(5,441)	309,810
Increase (decrease) in accrued vacation pay	(44,256)	55,890
Increase (decrease) in employee future benefits	(26,694)	8,055
Increase (decrease) in deferred revenue and government contributions repayable	458,700	(215,433)
	<u>287,777</u>	<u>293,489</u>
<b>Capital transactions</b>		
Acquisition of capital assets	(250,332)	(304,676)
<b>Investing transactions</b>		
Decrease (increase) in investments	-	539,224
	<u>37,445</u>	<u>528,037</u>
<b>Net change in cash and cash equivalents</b>	<b>37,445</b>	<b>528,037</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>2,942,238</b>	<b>2,414,201</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 2,979,683</b>	<b>\$ 2,942,238</b>

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



December 31, 2017

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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 on an accrual basis.

d) 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

e) 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, 2017

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) 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.

g) 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.

h) 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, 2017**

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3. COMPARATIVE FIGURES

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

4. CASH

	<b>2017</b>	<b>2016</b>
Unrestricted	\$ 2,962,601	\$ 2,835,614
Restricted Cash	17,082	106,624
	\$ 2,979,683	\$ 2,942,238

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.

5. ACCOUNTS RECEIVABLE

	<b>2017</b>	<b>2016</b>
Province of Ontario	\$ 921,505	\$ 82,943
Accrued interest	15	1,757
Municipalities	174,175	146,000
Employee advances	2,462	2,336
HST rebates	111,873	104,518
Other	27,303	23,708
	\$ 1,237,333	\$ 361,262

**NORTHWESTERN HEALTH UNIT**  
**Notes to Financial Statements**

**December 31, 2017**

6. CAPITAL ASSETS	2017					
	Opening Cost	Additions	Disposals	Ending Cost	Accumulated Amortization	Net Book Value
Automotive	\$ 499,469	\$ -	\$ -	\$ 499,469	\$ 324,241	\$ 175,228
Equipment	1,403,801	187,459	37,122	1,554,138	1,069,385	484,753
Leasehold improvements	1,193,956	5,083	-	1,199,039	686,478	512,561
Software and licenses	563,369	57,790	4,139	617,020	346,032	270,988
	<u>\$ 3,660,595</u>	<u>\$ 250,332</u>	<u>\$ 41,261</u>	<u>\$ 3,869,666</u>	<u>\$ 2,426,136</u>	<u>\$ 1,443,530</u>

	2016					
	Opening Cost	Additions	Disposals	Ending Cost	Accumulated Amortization	Net Book Value
Automotive	\$ 455,331	\$ 44,138	\$ -	\$ 499,469	\$ 270,303	\$ 229,166
Equipment	1,294,462	110,516	1,177	1,403,801	949,764	454,037
Leasehold improvements	1,367,219	140,871	314,134	1,193,956	644,899	549,057
Software and licenses	554,220	9,149	-	563,369	283,442	279,927
	<u>\$ 3,671,232</u>	<u>\$ 304,674</u>	<u>\$ 315,311</u>	<u>\$ 3,660,595</u>	<u>\$ 2,148,408</u>	<u>\$ 1,512,187</u>

7. ACCOUNTS PAYABLE	2017		2016	
Trade	\$	453,592	\$	515,580
Payroll liabilities		485,892		485,727
Accrued salaries and wages		337,104		530,492
Ministry of Health and Long-term Care		216,763		2,912
MOHLTC Health Promotion Division		49,652		53,268
Ministry of Children and Youth Services		63,551		24,016
	<u>\$</u>	<u>1,606,554</u>	<u>\$</u>	<u>1,611,995</u>

**December 31, 2017**

8. DEFERRED REVENUE AND GOVERNMENT CONTRIBUTIONS REPAYABLE	<u>2017</u>		<u>2016</u>	
Federal Government Children's Oral Health Initiative	\$	3,696	\$	(2,070)
Province of Ontario				
Blind Low Vision		301		(748)
Infant Hearing Program		31,309		(5,755)
One-time - What is Public Health		-		19,020
One-time - SFO Smoking Cessation		29,800		23,588
One-time - Family Health and Home Visiting Forum		25,750		-
One-time - First Nations Partnership Development		31,612		-
One-time - Fun Friends		30,000		-
One-time - Northern Fruit and Vegetable Program		297,841		-
One-time - Needle Exchange Program		44,026		-
One-time - Vaccine Refrigerators		4,440		-
Panorama		37,508		45,354
Preschool Speech and Language		10,778		970
Student Nourishment		86,960		96,182
Donations		12,057		12,057
Other		30,151		28,931
	<u>\$</u>	<u>676,229</u>	<u>\$</u>	<u>217,529</u>
9. EMPLOYEE FUTURE BENEFITS	<u>2017</u>		<u>2016</u>	
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 54,862	\$ 622,089	\$ 676,951	\$ 679,432
Unamortized actuarial gains (losses) at December 31	21	(197,947)	(197,926)	(173,713)
Employee future benefits liability at December 31	<u>\$ 54,883</u>	<u>\$ 424,142</u>	<u>\$ 479,025</u>	<u>\$ 505,719</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.

**December 31, 2017**

9. EMPLOYEE FUTURE BENEFITS (continued)

The accrued benefit obligation for the sick leave benefits as at December 31, 2017 is based on an actuarial valuation prepared as at December 31, 2017. 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:

	<b>2017</b>	<b>2016</b>
Wage and salary escalation	2.50%	2.50%
Discount rate	3.00%	3.25%

10. ACCUMULATED SURPLUS

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

	<b>2017</b>	<b>2016</b>
Investment in tangible capital assets	\$ 1,443,530	\$ 1,512,187
Current funds	780,025	300,900
Reserve funds	-	-
Capital	516,681	510,867
Part 8	144,281	94,675
Endowment	28,283	29,235
	\$ 2,912,800	\$ 2,447,864

11. CONTINGENCIES

a) As at 31 December 2017 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 as disclosed in the statement of financial position represent the Health Unit's best estimate of the funding repayable (receivable) based on 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.

**December 31, 2017**

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12. 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:

2018	840,795
2019	820,229
2020	787,471
2021	791,000
2022	792,627

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

13. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2017, 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	\$ 304,927	\$ 1,159
Mark Perrault	143,597	8,223
Marilyn Herbacz	124,306	932
Donna Stanley	118,067	921
Lee Pitt	113,921	921
Kim Gardiman	113,921	921
Gillian Lunny	113,921	921
Alex Berry	113,921	921
Shannon Robinson	113,921	921
Dawn Sauve	113,921	921
Thomas Nabb	111,358	898
Jennifer McKibbon	106,958	888

December 31, 2017

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14. 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 2017 was \$962,736 (2016 was \$934,414). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$55,300 and 14.6% thereafter.

Because OMERS is a multi-employer pension plan, the Health Unit does not recognize any share of the pension plan surplus of \$605 million (2016 - \$2,341 million deficit) based on the fair market value of the Plan's assets as this is a joint responsibility of all Ontario municipalities and their employees.

15. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2017, honorariums of \$34,824 (2016 - \$41,573) were paid to members of the Board of Health.

16. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 80% (2016 - 79%) of its revenue from the Province of Ontario and approximately 14% (2016 - 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.

17. 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, 2017

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18. 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 asset additions. 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 August 25, 2017 with adjustments as follows:

	<b>2017</b>
Budget surplus (deficit) for the year	\$ (46,788)
Add:	
Capital expenditures	9,313
Less:	
Amortization	(317,652)
	\$ (355,127)

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

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 8,229,900	\$ 8,379,037
Ministry of Health and Long-term Care - one time	20,000	-
Municipal levies	2,368,301	2,339,686
Donations	-	3,000
Interest income	29,458	32,429
Other revenue and user fees	232,338	316,029
<b>TOTAL REVENUE</b>	<b>10,879,997</b>	<b>11,070,181</b>
<b>EXPENSES</b>		
Advertising	60,802	85,759
Amortization	252,465	250,830
Audit and legal	52,383	29,792
Board conference, honorariums and travel	121,623	98,465
Bursaries	999	1,000
Employee benefits	1,485,697	1,564,054
Insurance	50,322	42,276
Office supplies and equipment	147,769	147,931
Postage and courier	31,226	32,492
Purchased services	191,555	244,663
Rent, maintenance and utilities	1,174,191	1,168,110
Salaries and wages	5,962,341	6,720,692
Supplies and services	373,696	400,762
Telephone	144,983	153,124
Travel - regular	192,098	215,832
Travel - conference	99,039	134,406
<b>TOTAL EXPENSES</b>	<b>10,341,189</b>	<b>11,290,188</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>538,808</b>	<b>(220,007)</b>
Provision for recovery	(107,720)	(259)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 431,088</b>	<b>\$ (220,266)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 431,088	\$ (220,266)
Add: amortization	252,465	250,830
Less: capital assets	(198,489)	(150,213)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 485,064</b>	<b>\$ (119,649)</b>

Northwestern Health Unit  
Statement of Financial Activities - MOH Compensation Initiative  
Schedule 2  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 118,828	\$ 248,237
<b>TOTAL REVENUE</b>	<b>118,828</b>	<b>248,237</b>
<b>EXPENSES</b>		
Salaries and wages	118,828	248,237
<b>TOTAL EXPENSES</b>	<b>118,828</b>	<b>248,237</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	-
Provision for recovery	-	-
Deferred revenue	-	-
<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 - Cost Shared Related  
 Schedule 3  
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	Small Drinking Water Systems	Vector-Borne Diseases	Total 2017	2016
<b>REVENUE</b>				
Ministry of Health and Long-term Care	\$ 214,900	\$ 68,200	\$ 283,100	\$ 282,400
Municipal levies	71,634	22,500	94,134	94,133
Other revenue and user fees	2,050	-	2,050	2,148
<b>TOTAL REVENUE</b>	<b>288,584</b>	<b>90,700</b>	<b>379,284</b>	<b>378,681</b>
<b>EXPENSES</b>				
Amortization	957	-	957	-
Employee benefits	46,796	15,207	62,003	62,785
Office supplies and equipment	(2,600)	-	(2,600)	2,668
Postage and courier	1,612	395	2,007	3,132
Purchased services	-	3,352	3,352	4,372
Salaries and wages	197,845	63,718	261,563	263,916
Supplies and services	1,062	1,946	3,008	7,163
Travel - regular	25,176	1,797	26,973	30,430
Travel - conference	4,146	221	4,367	4,215
<b>TOTAL EXPENSES</b>	<b>274,994</b>	<b>86,636</b>	<b>361,630</b>	<b>378,681</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>13,590</b>	<b>4,064</b>	<b>17,654</b>	<b>-</b>
Provision for recovery	(5,050)	(4,064)	(9,114)	-
Deferred revenue	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 8,540</b>	<b>\$ -</b>	<b>\$ 8,540</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ 8,540	\$ -	\$ 8,540	\$ -
Add: amortization	957	-	957	-
Less: capital assets	(9,497)	-	(9,497)	-
<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 4**  
(Unaudited - see Independent Auditors' Report)

<b>For the year ended December 31</b>	<b>2017</b>	<b>2016</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 1,763,800	\$ 1,426,800
Ministry of Health and Long-term Care - one time	8,100	75,000
Interest income	154	-
Other revenue and user fees	108,353	98,909
<b>TOTAL REVENUE</b>	<b>1,880,407</b>	<b>1,600,709</b>
<b>EXPENSES</b>		
Advertising	351	6,106
Allocated costs	31,996	31,995
Amortization	47,841	45,767
Employee benefits	245,944	202,287
Insurance	4,001	4,000
Office supplies and equipment	721	-
Postage and courier	5	8
Purchased services	249,121	263,634
Rent, maintenance and utilities	2,400	2,400
Salaries and wages	1,062,162	900,166
Supplies and services	116,247	121,213
Telephone	701	613
Travel - regular	67,410	57,275
Travel - conference	9,811	11,012
<b>TOTAL EXPENSES</b>	<b>1,838,711</b>	<b>1,646,476</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>41,696</b>	<b>(45,767)</b>
Provision for recovery	(89,537)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (47,841)</b>	<b>\$ (45,767)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (47,841)	\$ (45,767)
Add: amortization	47,841	45,767
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 - 100% Funded Health Promotion Division  
Schedule 5  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 580,100	\$ 574,800
Transfer (to)/from deferred revenue	-	5,476
<b>TOTAL REVENUE</b>	<b>580,100</b>	<b>580,276</b>
<b>EXPENSES</b>		
Allocated costs	23,400	21,000
Amortization	126	-
Board conference, honorariums and travel	150	-
Employee benefits	93,918	93,078
Postage and courier	20	71
Purchased services	60	7,459
Salaries and wages	403,351	411,267
Supplies and services	20,790	17,873
Telephone	1,257	60
Travel - regular	19,964	17,443
Travel - conference	1,647	12,025
<b>TOTAL EXPENSES</b>	<b>564,683</b>	<b>580,276</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>15,417</b>	<b>-</b>
Provision for recovery	(14,292)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 1,125</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 1,125	\$ -
Add: amortization	126	-
Less: capital assets	(1,251)	-
<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 2017-2018  
 Schedule 6  
 (Unaudited - see Independent Auditors' Report)

	For the year ended December 31										
	First Nation Partnership Development	Needle Exchange Program	Vaccine Fridge	Panorama & Home Visiting	Family Health	Smoking Cessation	Northern Fruits and Vegetable	Fun Friends	Total	2017	2016
<b>REVENUE</b>											
Ministry of Health and Long-term Care - one time	\$ 105,000	\$ 44,026	\$ 15,600	\$ 65,600	\$ 24,800	\$ 30,000	\$ 388,000	\$ 30,000	\$ 703,026	\$ 128,000	
Ministry of Children and Youth Services - one time	-	-	-	-	12,000	-	-	-	-	12,000	-
<b>TOTAL REVENUE</b>	<b>105,000</b>	<b>44,026</b>	<b>15,600</b>	<b>65,600</b>	<b>36,800</b>	<b>30,000</b>	<b>388,000</b>	<b>30,000</b>	<b>715,026</b>	<b>128,000</b>	
<b>EXPENSES</b>											
Amortization	-	-	1,568	-	-	-	-	-	-	1,568	2,854
Board conference, honorariums and travel	-	-	-	-	600	-	-	-	-	600	-
Employee benefits	12,945	-	-	4,985	-	-	4,783	-	22,713	1,095	-
Purchased services	-	-	-	2,300	-	-	11,531	-	13,831	-	-
Salaries and wages	59,599	-	-	19,822	-	-	48,064	-	127,485	3,794	-
Supplies and services	-	-	-	-	4,342	200	24,881	-	29,423	6,412	-
Travel - regular	844	-	-	985	1,534	-	647	-	4,010	982	-
Travel - conference	-	-	-	-	4,574	-	253	-	4,827	-	-
<b>TOTAL EXPENSES</b>	<b>73,388</b>	<b>-</b>	<b>1,568</b>	<b>28,092</b>	<b>11,050</b>	<b>200</b>	<b>90,159</b>	<b>-</b>	<b>204,457</b>	<b>15,137</b>	
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>31,612</b>	<b>44,026</b>	<b>14,032</b>	<b>37,508</b>	<b>25,750</b>	<b>29,800</b>	<b>297,841</b>	<b>30,000</b>	<b>510,569</b>	<b>112,863</b>	
Provision for recovery	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	(31,612)	(44,026)	(4,440)	(37,508)	(25,750)	(29,800)	(297,841)	(30,000)	(500,977)	(87,962)	
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,592</b>	<b>\$ 24,901</b>	
<b>Reconciliation for funding purposes:</b>											
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ 9,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,592	\$ 24,901	
Add: amortization	-	-	1,568	-	-	-	-	-	1,568	2,854	
Less: capital assets	-	-	(11,160)	-	-	-	-	-	(11,160)	(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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Northwestern Health Unit  
 Statement of Financial Activities - One Time Funding 2016-2017  
 Schedule 7  
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	Smoking Cessation	Panorama 2016/17	Northern Fruits and Vegetable	What is Public Health	Total 2017	2016
<b>REVENUE</b>						
Ministry of Health and Long-term Care - one time	\$ -	\$ -	\$ 49,000	\$ -	\$ 49,000	\$ 47,000
Municipal levies	-	-	-	-	-	28,616
Transfer (to)/from deferred revenue	23,588	45,354	-	19,020	87,962	215,162
<b>TOTAL REVENUE</b>	<b>23,588</b>	<b>45,354</b>	<b>49,000</b>	<b>19,020</b>	<b>136,962</b>	<b>290,778</b>
<b>EXPENSES</b>						
Amortization	-	-	-	-	-	8,078
Employee benefits	-	8,996	3,746	-	12,742	20,532
Office supplies and equipment	-	-	-	-	-	349
Purchased services	-	-	-	-	-	37,789
Rent, maintenance and utilities	-	-	-	-	-	2,415
Salaries and wages	-	35,740	16,217	-	51,957	87,986
Supplies and services	17,063	618	-	7,798	25,479	14,705
Travel - regular	-	-	494	-	494	3
<b>TOTAL EXPENSES</b>	<b>17,063</b>	<b>45,354</b>	<b>20,457</b>	<b>7,798</b>	<b>90,672</b>	<b>171,857</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>6,525</b>	<b>-</b>	<b>28,543</b>	<b>11,222</b>	<b>46,290</b>	<b>118,921</b>
Provision for recovery	(6,525)	-	(28,543)	(11,222)	(46,290)	(292)
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>\$ 118,629</b>
<b>Reconciliation for funding purposes:</b>						
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,629
Add: amortization	-	-	-	-	-	8,078
Less: capital assets	-	-	-	-	-	(126,707)
<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>



Northwestern Health Unit  
Statement of Financial Activities - Healthy Babies Healthy Children  
Schedule 8  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Ministry of Children and Youth Services	\$ 908,525	\$ 908,525
<b>TOTAL REVENUE</b>	<b>908,525</b>	<b>908,525</b>
<b>EXPENSES</b>		
Amortization	-	1,203
Employee benefits	163,489	165,574
Office supplies and equipment	116	-
Postage and courier	745	857
Salaries and wages	685,813	723,099
Supplies and services	399	1,841
Telephone	3,870	4,050
Travel - regular	22,096	12,844
Travel - conference	(3,140)	260
<b>TOTAL EXPENSES</b>	<b>873,388</b>	<b>909,728</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>35,137</b>	<b>(1,203)</b>
Provision for recovery	(35,137)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ (1,203)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ (1,203)
Add: amortization	-	1,203
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 9  
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	Preschool Speech and Language	Infant Hearing	Blind Low Vision	Total 2017	2016
<b>REVENUE</b>					
Ministry of Children and Youth Services	\$ 870,985	\$ 127,457	\$ 47,616	\$ 1,046,058	\$ 1,035,515
Ministry of Children and Youth Services- one time	-	40,555	-	40,555	2,000
Other revenue and user fees	46,632	-	-	46,632	27,648
Transfer (to)/from deferred revenue	15,577	(5,755)	(748)	9,074	12,560
<b>TOTAL REVENUE</b>	<b>933,194</b>	<b>162,257</b>	<b>46,868</b>	<b>1,142,319</b>	<b>1,077,723</b>

<b>EXPENSES</b>					
Amortization	-	14,555	-	14,555	10,507
Audit and legal	3,937	1,200	-	5,197	5,192
Employee benefits	146,047	15,389	1,094	162,530	159,673
Office supplies and equipment	-	-	-	-	214
Postage and courier	50	113	-	163	92
Purchased services	95,448	6,063	34,500	136,011	135,258
Rent, maintenance and utilities	39,905	1,161	-	41,066	49,892
Salaries and wages	573,520	66,734	5,841	646,095	687,038
Supplies and services	3,412	8,564	-	11,976	3,028
Telephone	6,944	-	-	6,944	6,723
Travel - regular	31,394	3,171	5,132	39,697	33,707
Travel - conference	4,291	-	-	4,291	1,597
<b>TOTAL EXPENSES</b>	<b>905,008</b>	<b>116,950</b>	<b>46,567</b>	<b>1,068,525</b>	<b>1,092,921</b>

<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undermoted items</b>	28,186	45,307	301	73,794	(15,198)
Provision for recovery	(2,801)	-	-	(2,801)	-
Deferred revenue	(25,385)	(31,309)	(301)	(56,995)	4,691

<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ 13,998	\$ -	\$ 13,998	\$ (10,507)
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<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ -	\$ 13,998	\$ -	\$ 13,998	\$ (10,507)
Add: amortization	-	14,555	-	14,555	10,507
Less: capital assets	-	(28,553)	-	(28,553)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Northwestern Health Unit  
Statement of Financial Activities - Student Nutrition Program  
Schedule 10  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Ministry of Children and Youth Services	\$ 515,277	\$ 513,162
Other revenue and user fees	69,442	59,280
Transfer (to)/from deferred revenue	96,181	97,911
<b>TOTAL REVENUE</b>	<b>680,900</b>	<b>670,353</b>
<b>EXPENSES</b>		
Allocated costs	14,256	14,258
Employee benefits	24,745	29,605
Purchased services	93,797	91,487
Salaries and wages	123,859	130,054
Supplies and services	328,266	301,968
Travel - regular	4,666	-
Travel - conference	(47)	-
<b>TOTAL EXPENSES</b>	<b>589,542</b>	<b>567,372</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>91,358</b>	<b>102,981</b>
Provision for recovery	(4,398)	(6,800)
Deferred revenue	(86,960)	(96,181)
<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 11  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Health Canada	\$ 114,732	\$ 114,732
Transfer (to)/from deferred revenue	(2,070)	(2,293)
<b>TOTAL REVENUE</b>	<b>112,662</b>	<b>112,439</b>
<b>EXPENSES</b>		
Allocated costs	11,472	11,472
Employee benefits	15,200	15,546
Postage and courier	222	153
Salaries and wages	65,894	67,206
Supplies and services	9,025	10,637
Telephone	554	557
Travel - regular	6,594	8,760
Travel - conference	5	178
<b>TOTAL EXPENSES</b>	<b>108,966</b>	<b>114,509</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>3,696</b>	<b>(2,070)</b>
Provision for recovery	-	-
Deferred revenue	(3,696)	2,070
<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 12  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Other revenue and user fees	\$ 244,677	\$ 207,085
<b>TOTAL REVENUE</b>	<b>244,677</b>	<b>207,085</b>
<b>EXPENSES</b>		
Allocated costs	20,000	20,000
Amortization	139	-
Employee benefits	25,671	27,453
Insurance	12,000	12,000
Office supplies and equipment	1,937	-
Postage and courier	39	14
Salaries and wages	114,289	117,147
Supplies and services	4,680	6,275
Telephone	620	611
Travel - regular	13,332	12,167
Travel - conference	2,197	1,418
<b>TOTAL EXPENSES</b>	<b>194,904</b>	<b>197,085</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>49,773</b>	<b>10,000</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 49,773</b>	<b>\$ 10,000</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 49,773	\$ 10,000
Add: amortization	139	-
Less: capital assets	(1,383)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 48,529</b>	<b>\$ 10,000</b>

Northwestern Health Unit  
Statement of Financial Activities - Other Programs  
Schedule 13  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2017	2016
<b>REVENUE</b>		
Other revenue and user fees	\$ 113,778	\$ 179,714
Transfer (to)/from deferred revenue	28,930	-
<b>TOTAL REVENUE</b>	<b>142,708</b>	<b>179,714</b>
<b>EXPENSES</b>		
Employee benefits	667	1,837
Office supplies and equipment	1,018	-
Purchased services	38,258	44,281
Salaries and wages	4,900	13,594
Supplies and services	56,158	86,818
Travel - regular	964	-
Travel - conference	10,591	4,254
<b>TOTAL EXPENSES</b>	<b>112,556</b>	<b>150,784</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>30,152</b>	<b>28,930</b>
Provision for recovery	-	-
Deferred revenue	(30,152)	(28,930)
<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 - Additional Projects  
 Schedule 14  
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	Kenora Chiefs Advisory	City of Kenora	Township of Ignace	Total 2017	2016
<b>REVENUE</b>					
Interest income	-	-	-	-	638
Other revenue and user fees	2,944	204,168	16,768	223,880	244,216
<b>TOTAL REVENUE</b>	<b>2,944</b>	<b>204,168</b>	<b>16,768</b>	<b>223,880</b>	<b>244,854</b>
<b>EXPENSES</b>					
Advertising	-	1,294	-	1,294	4,640
Board conference, honorariums and travel	-	-	-	-	1,091
Employee benefits	-	11,114	2,351	13,465	10,798
Office supplies and equipment	-	-	-	-	1,682
Purchased services	8,730	178	-	8,908	55,197
Salaries and wages	-	51,400	15,382	66,782	45,046
Supplies and services	27,571	176,678	-	204,249	127,112
Telephone	589	-	-	589	2,439
Travel - regular	-	3,314	862	4,176	2,333
Travel - conference	-	939	-	939	1,291
<b>TOTAL EXPENSES</b>	<b>36,890</b>	<b>244,917</b>	<b>18,595</b>	<b>300,402</b>	<b>251,629</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(33,946)</b>	<b>(40,749)</b>	<b>(1,827)</b>	<b>(76,522)</b>	<b>(6,775)</b>
Provision for recovery	33,946	40,749	1,827	76,522	6,775
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 15

(Unaudited - see Independent Auditors' Report)

Municipality	Population 2017	Levy 2017	Levy Rebate 2017	Net		Population		Net	
				Levy 2017	Levy 2016	2017	2016	Levy 2017	Levy 2016
City of Dryden	6,211	\$ 360,797	\$ -	\$ 360,797	\$ 360,797	6,211	6,211	\$ 360,797	\$ 360,797
City of Kenora	11,849	688,309	-	688,309	688,309	11,849	11,849	688,309	688,309
Municipality of Machin	844	49,028	-	49,028	49,028	844	844	49,028	49,028
Municipality of Red Lake	3,179	184,668	-	184,668	184,668	3,179	3,179	184,668	184,668
Town of Fort Frances	6,349	368,813	-	368,813	368,813	6,349	6,349	368,813	368,813
Town of Rainy River	682	39,617	-	39,617	39,617	682	682	39,617	39,617
Town of Sioux Lookout	3,581	208,020	-	208,020	208,020	3,581	3,581	208,020	208,020
Township of Alberton	804	46,704	-	46,704	46,704	804	804	46,704	46,704
Township of Atkokan	2,596	150,802	-	150,802	150,802	2,596	2,596	150,802	150,802
Township of Chapple	588	34,157	-	34,157	34,157	588	588	34,157	34,157
Township of Dawson	457	26,547	-	26,547	26,547	457	457	26,547	26,547
Township of Ear falls	764	44,381	-	44,381	44,381	764	764	44,381	44,381
Township of Emo	1,077	62,563	-	62,563	62,563	1,077	1,077	62,563	62,563
Township of Ignace	1,057	61,401	-	61,401	61,401	1,057	1,057	61,401	61,401
Township of La Vallee	885	51,410	-	51,410	51,410	885	885	51,410	51,410
Township of Lake of the Woods	228	13,245	-	13,245	13,245	228	228	13,245	13,245
Township of Morley	402	23,352	-	23,352	23,352	402	402	23,352	23,352
Township of Pickle Lake	294	17,078	-	17,078	17,078	294	294	17,078	17,078
Township of Sioux Narrows-Nestor Falls	543	31,543	-	31,543	31,543	543	543	31,543	31,543
	<b>42,390</b>	<b>\$ 2,462,435</b>	<b>\$ -</b>	<b>\$ 2,462,435</b>	<b>\$ 2,462,435</b>	<b>42,390</b>	<b>42,390</b>	<b>\$ 2,462,435</b>	<b>\$ 2,462,435</b>

Allocated as follows:

Mandatory cost shared programs (Schedule 1)	\$ 2,368,301	\$ 2,368,301
Cost Shared and Related (Schedule 3)	94,134	94,133
One time funding projects (Schedule 7)	-	28,616
	<b>\$ 2,462,435</b>	<b>\$ 2,462,435</b>



