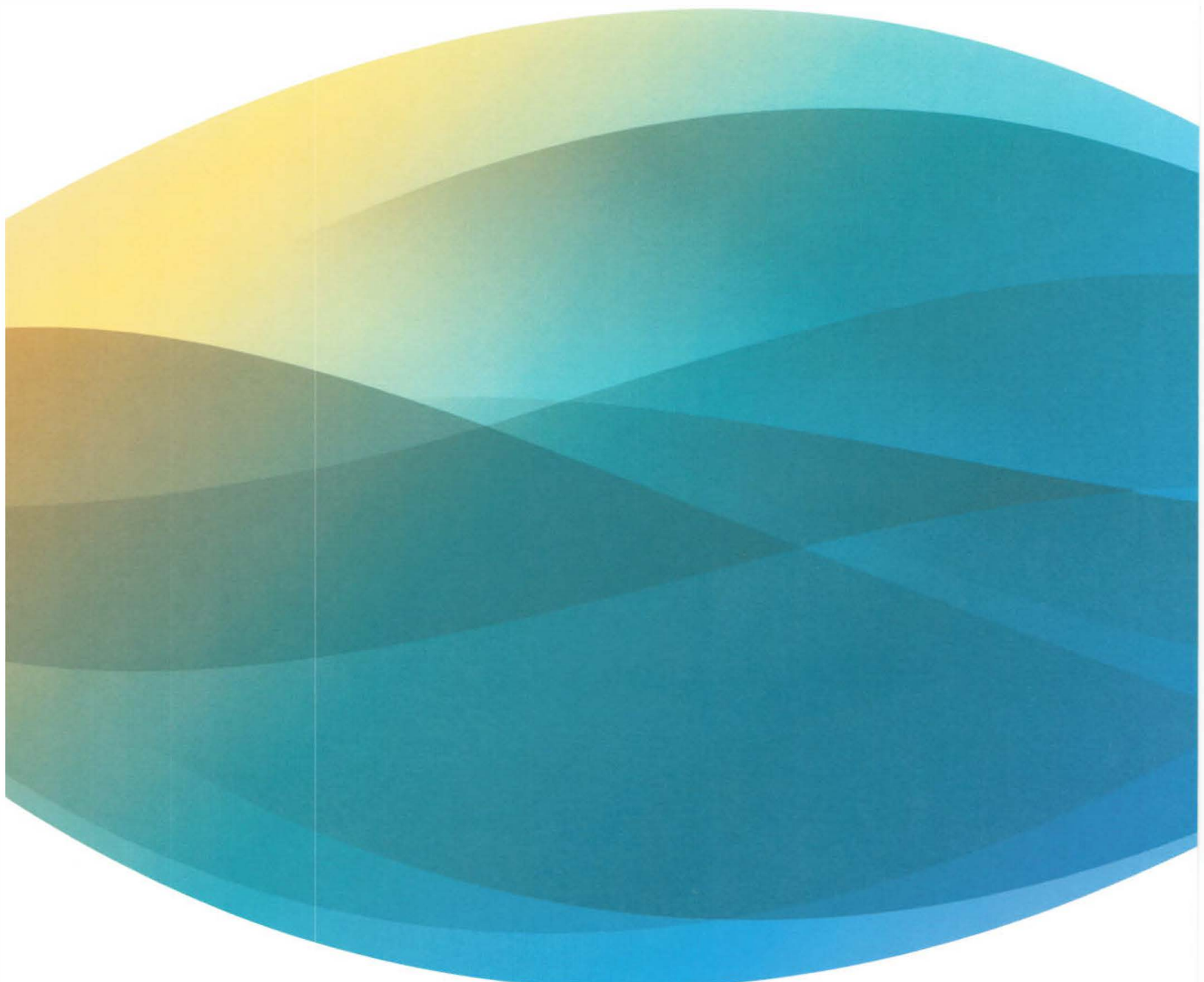


Northwestern Health Unit
Financial Statements
December 31, 2018



Northwestern
Health Unit

www.nwhu.on.ca

Northwestern Health Unit**December 31, 2018****Index**

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Management's Responsibility

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.


Chief Executive Officer

Kenora, Ontario
April 30, 2019

Independent Auditors' Report

To the Board of Health of Northwestern Health Unit:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Northwestern Health Unit (the "Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 30, 2019

MNP LLP

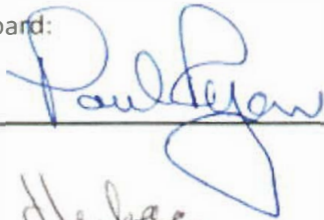
Chartered Professional Accountants

Licensed Public Accountants

**Northwestern Health Unit
Statement of Financial Position**

For the year ended December 31	2018 Actual	2017 Actual
Financial Assets		
Cash (Note 4)	\$ 4,214,499	\$ 2,979,683
Accounts receivable (Note 5)	744,454	1,237,333
	4,958,953	4,217,016
Liabilities		
Accounts payable (Note 7)	1,572,500	1,606,554
Accrued vacation pay	107,308	98,926
Deferred revenue and government contributions repayable (Note 8)	1,483,688	676,229
Employee future benefits (Note 9)	511,314	479,025
	3,674,810	2,860,734
Net Financial Assets	1,284,143	1,356,282
Contingencies (Note 11)		
Commitments (Note 12)		
Non-Financial Assets		
Prepaid expenses	141,563	112,988
Capital assets (Note 6)	1,472,683	1,443,530
	1,614,246	1,556,518
Accumulated Surplus (Note 10)	\$ 2,898,389	\$ 2,912,800

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 and Accumulated Surplus

For the year ended December 31	2018 Budget	2018 Actual	2017 Actual
	(Note 18)		
REVENUE			
Ministry of Health and Long-term Care	\$11,156,700	\$11,151,121	\$10,975,728
Ministry of Health and Long-term Care - one time	1,863,175	1,966,900	780,126
Ministry of Children and Youth Services	2,528,883	2,529,778	2,469,860
Ministry of Children and Youth Services - one time	-	29,857	52,555
Health Canada	114,732	127,231	114,732
Municipal levies	2,462,435	2,462,431	2,462,435
Interest income	25,000	65,510	29,612
Other revenue and user fees	750,738	904,251	940,024
Transfer (to)/from deferred revenue	46,269	664,173	220,078
TOTAL REVENUE	18,947,932	19,901,252	18,045,150
EXPENSES			
Advertising	120,950	54,366	62,446
Amortization	330,344	330,344	317,652
Audit and legal	48,301	77,652	57,580
Bad debts	-	2,286	-
Board conference, honorariums and travel	122,500	92,027	122,373
Bursaries	1,000	1,000	999
Employee benefits	2,515,791	2,469,069	2,328,783
Insurance	67,077	62,394	66,323
Office supplies and equipment	166,276	231,550	148,960
Postage and courier	35,613	34,629	34,427
Purchased services	1,753,788	1,250,795	734,892
Rent, maintenance and utilities	1,232,974	1,234,822	1,217,658
Salaries and wages	10,778,021	10,457,047	9,695,319
Supplies and services	1,076,866	1,146,195	1,183,397
Telephone	158,251	159,798	159,518
Travel - regular	442,484	510,732	402,476
Travel - conference	345,591	181,169	134,528
TOTAL EXPENSES	19,195,827	18,295,875	16,667,331
Annual surplus (deficit) before deferred revenue and expected settlements	(247,895)	1,605,377	1,377,819
Deferred revenue and expected government contribution settlements	-	(1,617,992)	(911,546)
Annual surplus (deficit) before undernoted item	(247,895)	(12,615)	466,273
Loss on disposal of capital assets	-	(1,796)	(1,337)
Annual surplus (deficit)	(247,895)	(14,411)	464,936
Accumulated surplus, beginning of year	2,912,800	2,912,800	2,447,864
Accumulated surplus, end of year	\$ 2,664,905	\$ 2,898,389	\$ 2,912,800

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

For the year ended December 31	2018	2018	2017
	Budget	Actual	Actual
	(Note 18)		
Operating Activities			
Annual surplus (deficit)	\$ (247,895)	\$ (14,411)	\$ 464,936
Acquisition of tangible capital assets	(6,322)	(361,293)	(250,332)
Amortization of tangible capital assets	330,344	330,344	317,652
Loss on disposal of capital assets	-	1,796	1,337
	<u>76,127</u>	<u>(43,564)</u>	<u>533,593</u>
Acquisition of prepaid expenses	(115,000)	(158,589)	(127,503)
Use/consumption of prepaid expenses	115,000	130,014	125,117
	<u>-</u>	<u>(28,575)</u>	<u>(2,386)</u>
Net change in net financial assets	76,127	(72,139)	531,207
Net financial assets, beginning of year	<u>1,356,282</u>	<u>1,356,282</u>	<u>825,075</u>
Net financial assets, end of year	<u>\$ 1,432,409</u>	<u>\$ 1,284,143</u>	<u>\$ 1,356,282</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

For the year ended December 31	2018	2017
Operating Activities		
Annual surplus (deficit)	\$ (14,411)	\$ 464,936
Non-cash charges to operations	-	-
Amortization	330,344	317,652
Loss on disposal of capital assets	1,796	1,337
	<u>317,729</u>	<u>783,925</u>
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	492,879	(876,071)
Decrease (increase) in prepaid expense	(28,575)	(2,386)
Increase (decrease) in accounts payable	(34,054)	(5,441)
Increase (decrease) in accrued vacation pay	8,382	(44,256)
Increase (decrease) in employee future benefits	32,289	(26,694)
Increase (decrease) in deferred revenue and government contributions repayable	807,459	458,700
	<u>1,596,109</u>	<u>287,777</u>
Capital transactions		
Acquisition of capital assets	(361,293)	(250,332)
Investing transactions		
Decrease (increase) in investments	-	-
	<u>1,234,816</u>	<u>37,445</u>
Net change in cash	1,234,816	37,445
Cash, beginning of year	<u>2,979,683</u>	<u>2,942,238</u>
Cash, end of year	<u>\$ 4,214,499</u>	<u>\$ 2,979,683</u>

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

December 31, 2018

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, 2018

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, 2018

3. COMPARATIVE FIGURES

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

4. CASH

	2018	2017
Unrestricted	\$ 4,214,499	\$ 2,962,601
Restricted Cash	-	17,082
	\$ 4,214,499	\$ 2,979,683

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

	2018	2017
Province of Ontario	\$ 549,699	\$ 921,505
Accrued interest	-	15
Municipalities	46,594	174,175
Employee advances	963	2,462
HST rebates	115,429	111,873
Other	31,769	27,303
	\$ 744,454	\$ 1,237,333

December 31, 2018

6. CAPITAL ASSETS

	2018					
	Opening Cost	Additions	Disposals	Ending Cost	Accumulated Amortization	Net Book Value
Automotive	\$ 499,469	\$ -	\$ -	\$ 499,469	\$ 378,179	\$ 121,290
Equipment	1,554,138	179,331	156,090	1,577,379	1,074,717	502,662
Leasehold improvements	1,199,039	138,157	13,073	1,324,123	716,015	608,108
Software and licenses	617,020	43,805	10,026	650,799	410,176	240,623
	<u>\$ 3,869,666</u>	<u>\$ 361,293</u>	<u>\$ 179,189</u>	<u>\$ 4,051,770</u>	<u>\$ 2,579,087</u>	<u>\$ 1,472,683</u>

	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>

7. ACCOUNTS PAYABLE

	2018	2017
Trade	\$ 352,299	\$ 453,592
Payroll liabilities	444,316	485,892
Accrued salaries and wages	477,842	337,104
Ministry of Health and Long-term care	211,032	216,763
MOHLTC Health Promotion Division	50,597	49,652
Ministry of Children, Community and Social Services	36,414	63,551
	<u>\$ 1,572,500</u>	<u>\$ 1,606,554</u>

December 31, 2018

8. DEFERRED REVENUE AND GOVERNMENT CONTRIBUTIONS REPAYABLE	<u>2018</u>		<u>2017</u>	
Federal Government Children's Oral Health Initiative	\$	(393)	\$	3,696
Province of Ontario				
Blind-Low Vision		1,382		301
Infant Hearing Program		11,511		31,309
One-time - SFO Smoking Cessation		-		29,800
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		224,722		297,841
One-time - Needle Exchange Program		-		44,026
One-time - Vaccine Refrigerators		-		4,440
One-time - Change Management		50,000		-
One-time - Four Directions Pathways		21,617		-
One-time - Dental Instruments		9,579		-
One-time - Indigenous Engagement		831,842		-
One-time - Infectious Disease Program Assistant		40,706		-
One-time - Panorama - Immunization Solution		-		37,508
Preschool Speech and Language		52,121		10,778
Student Nutrition Program		103,781		86,960
Donations		12,057		12,057
Other		124,763		30,151
	\$	<u>1,483,688</u>	\$	<u>676,229</u>
9. EMPLOYEE FUTURE BENEFITS	<u>2018</u>		<u>2017</u>	
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 46,821	\$ 611,319	\$ 658,140	\$ 676,951
Unamortized actuarial gains (losses) at December 31	6,771	(153,597)	(146,826)	(197,926)
Employee future benefits liability at December 31	<u>\$ 53,592</u>	<u>\$ 457,722</u>	<u>\$ 511,314</u>	<u>\$ 479,025</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, 2018

9. EMPLOYEE FUTURE BENEFITS (continued)

The accrued benefit obligation for the sick leave benefits as at December 31, 2018 is based on an actuarial valuation prepared as at December 31, 2018. 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:

	2018	2017
Wage and salary escalation	2.50%	2.50%
Discount rate	3.30%	3.00%

10. ACCUMULATED SURPLUS

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

	2018	2017
Investment in tangible capital assets	\$ 1,472,683	\$ 1,443,530
Current funds	715,628	780,025
Reserve funds	-	-
Capital	525,582	516,681
Part 8	156,734	144,281
Endowment	27,762	28,283
	\$ 2,898,389	\$ 2,912,800

11. CONTINGENCIES

a) As at 31 December 2018 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, 2018

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:

2019	820,229
2020	784,045
2021	786,364
2022	787,898
2023	789,182

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 2018, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

Name	Salary and On Call	Taxable Benefits
Kit Ngan Young Hoon	\$ 294,613	\$ 1,207
Mark Perrault	157,306	649
Marilyn Herbacz	145,471	1,113
Donna Stanley	117,075	968
Lee Pitt	116,015	968
Kim Gardiman	116,015	968
Gillian Lunny	116,015	968
Alex Berry	116,015	968
Shannon Robinson	116,015	968
Dawn Sauve	116,015	968

December 31, 2018

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 2018 was \$1,006,277 (2017 was \$962,736). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$55,900 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 \$2,790 million (2017 - \$605 million surplus) 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, 2018, honorariums of \$35,430 (2017 - \$34,824) were paid to members of the Board of Health.

16. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 82% (2017 - 80%) of its revenue from the Province of Ontario and approximately 12% (2017 - 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, 2018

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 February 28, 2018 with adjustments as follows:

	2018
Budget surplus (deficit) for the year	\$ 76,127
Add:	
Capital expenditures	6,322
Less:	
Amortization	(330,344)
	\$ (247,895)

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	2018	2017
REVENUE		
Ministry of Health and Long-term Care	\$ 8,403,700	\$ 8,229,900
Ministry of Health and Long-term Care - one time	-	20,000
Municipal levies	2,368,065	2,368,301
Interest income	65,373	29,458
Other revenue and user fees	235,012	232,338
TOTAL REVENUE	11,072,150	10,879,997
EXPENSES		
Advertising	42,760	60,802
Amortization	255,052	252,465
Audit and legal	68,158	52,383
Bad debts	2,286	-
Board conference, honorariums and travel	92,027	121,623
Bursaries	1,000	999
Employee benefits	1,567,139	1,485,697
Insurance	46,394	50,322
Office supplies and equipment	222,471	147,769
Postage and courier	32,596	31,226
Purchased services	209,633	191,555
Rent, maintenance and utilities	1,190,905	1,174,191
Salaries and wages	6,485,732	5,962,341
Supplies and services	392,477	373,696
Telephone	148,020	144,983
Travel - regular	226,693	192,098
Travel - conference	104,646	99,039
TOTAL EXPENSES	11,087,989	10,341,189
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(15,839)	538,808
Provision for recovery	-	(107,720)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ (15,839)	\$ 431,088
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (15,839)	\$ 431,088
Add: amortization	255,052	252,465
Less: capital assets	(292,746)	(198,489)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ (53,533)	\$ 485,064

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

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care	\$ 116,421	\$ 118,828
TOTAL REVENUE	<u>116,421</u>	<u>118,828</u>
EXPENSES		
Salaries and wages	116,421	118,828
TOTAL EXPENSES	<u>116,421</u>	<u>118,828</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ -</u>	<u>\$ -</u>

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 2018	2017
REVENUE				
Ministry of Health and Long-term Care	\$ 214,900	\$ 68,200	\$ 283,100	\$ 283,100
Municipal levies	71,633	22,733	94,366	94,134
Other revenue and user fees	1,971	-	1,971	2,050
TOTAL REVENUE	288,504	90,933	379,437	379,284
EXPENSES				
Amortization	1,898	-	1,898	957
Employee benefits	50,129	15,031	65,160	62,003
Office supplies and equipment	-	-	-	(2,600)
Postage and courier	942	117	1,059	2,007
Purchased services	-	4,857	4,857	3,352
Salaries and wages	207,014	64,983	271,997	261,562
Supplies and services	2,516	611	3,127	3,008
Travel - regular	25,074	3,708	28,782	26,973
Travel - conference	2,829	1,626	4,455	4,367
TOTAL EXPENSES	290,402	90,933	381,335	361,629
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(1,898)	-	(1,898)	17,655
Provision for recovery	-	-	-	(9,115)
Deferred revenue	-	-	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ (1,898)	\$ -	\$ (1,898)	\$ 8,540
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$ (1,898)	\$ -	\$ (1,898)	\$ 8,540
Add: amortization	1,898	-	1,898	957
Less: capital assets	-	-	-	(9,497)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - 100% Funded Public Health Division
Schedule 4
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care	\$ 1,767,800	\$ 1,763,800
Ministry of Health and Long-term Care - one time	-	8,100
Interest income	137	154
Other revenue and user fees	94,372	108,353
TOTAL REVENUE	1,862,309	1,880,407
EXPENSES		
Advertising	254	351
Allocated costs	31,995	31,996
Amortization	47,841	47,841
Employee benefits	271,785	245,944
Insurance	4,000	4,001
Office supplies and equipment	-	721
Postage and courier	42	5
Purchased services	236,129	249,121
Rent, maintenance and utilities	2,400	2,400
Salaries and wages	1,105,691	1,062,162
Supplies and services	113,132	116,247
Telephone	612	701
Travel - regular	75,391	67,410
Travel - conference	8,018	9,811
TOTAL EXPENSES	1,897,290	1,838,711
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(34,981)	41,696
Provision for recovery	(12,860)	(89,537)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ (47,841)	\$ (47,841)
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (47,841)	\$ (47,841)
Add: amortization	47,841	47,841
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

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	2018	2017
REVENUE		
Ministry of Health and Long-term Care	\$ 580,100	\$ 580,100
TOTAL REVENUE	580,100	580,100
EXPENSES		
Allocated costs	25,000	23,400
Amortization	250	126
Board conference, honorariums and travel	-	150
Employee benefits	94,874	93,918
Postage and courier	59	20
Purchased services	421	60
Salaries and wages	416,986	403,351
Supplies and services	12,775	20,790
Telephone	611	1,257
Travel - regular	15,958	19,964
Travel - conference	6,382	1,647
TOTAL EXPENSES	573,316	564,683
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	6,784	15,417
Provision for recovery	(7,034)	(14,292)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ (250)	\$ 1,125
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (250)	\$ 1,125
Add: amortization	250	126
Less: capital assets	-	(1,251)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - New Purpose-Built Vaccine Refrigerators
Schedule 6
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 18,400	\$ -
TOTAL REVENUE	18,400	-
EXPENSES		
Amortization	2,656	-
TOTAL EXPENSES	2,656	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	15,744	-
Provision for recovery	(5,113)	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 10,631	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 10,631	\$ -
Add: amortization	2,656	-
Less: capital assets	(13,287)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Mandatory Programs: Change Management
Schedule 7
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 50,000	\$ -
TOTAL REVENUE	50,000	-
EXPENSES		
	-	-
TOTAL EXPENSES	-	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	50,000	-
Provision for recovery	-	-
Deferred revenue	(50,000)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Four Directions Community Pathways Partnerships
Schedule 8
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 103,000	\$ -
TOTAL REVENUE	103,000	-
EXPENSES		
Purchased services	80,000	-
Supplies and services	48	-
Travel - regular	1,335	-
TOTAL EXPENSES	81,383	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	21,617	-
Provision for recovery	-	-
Deferred revenue	(21,617)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit

Statement of Financial Activities - One-Time Funding 2018-2019 - Mandatory Programs: Chart of Accounts Restructure

Schedule 9

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 8,800	\$ -
TOTAL REVENUE	8,800	-
EXPENSES		
Purchased services	8,761	-
TOTAL EXPENSES	8,761	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	39	-
Provision for recovery	(39)	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Capital - Installation of Power Door Operator
Schedule 10
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 8,900	\$ -
TOTAL REVENUE	8,900	-
EXPENSES		
Amortization	525	-
TOTAL EXPENSES	525	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	8,375	-
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 8,375	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 8,375	\$ -
Add: amortization	525	-
Less: capital assets	(8,900)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit

Statement of Financial Activities - One-Time Funding 2018-2019 - Healthy Smiles Ontario Program: Dental Instruments

Schedule 11

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 24,600	\$ -
TOTAL REVENUE	24,600	-
EXPENSES		
Amortization	1,457	-
Supplies and Services	540	-
TOTAL EXPENSES	1,997	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	22,603	-
Provision for recovery	-	-
Deferred revenue	(9,579)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 13,024	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 13,024	\$ -
Add: amortization	1,457	-
Less: capital assets	(14,481)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Engagement with Indigenous Communities
Schedule 12
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 1,270,600	\$ -
TOTAL REVENUE	1,270,600	-
EXPENSES		
Advertising	6,162	-
Audit and legal	1,577	-
Employee benefits	48,976	-
Purchased services	118,986	-
Salaries and wages	214,660	-
Supplies and services	7,392	-
Travel - regular	6,454	-
Travel - conference	34,551	-
TOTAL EXPENSES	438,758	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	831,842	-
Provision for recovery	-	-
Deferred revenue	(831,842)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Northern Fruit and Vegetable Program
Schedule 13
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 426,000	\$ -
TOTAL REVENUE	426,000	-
EXPENSES		
Allocated costs	3,600	-
Employee benefits	3,848	-
Purchased services	84,284	-
Salaries and wages	45,442	-
Supplies and services	61,200	-
Travel - regular	2,154	-
Travel - conference	750	-
TOTAL EXPENSES	201,278	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	224,722	-
Provision for recovery	-	-
Deferred revenue	(224,722)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2018-2019 - Infectious Disease Program Assistant
Schedule 14
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ 56,600	\$ -
TOTAL REVENUE	56,600	-
EXPENSES		
Employee benefits	1,416	-
Salaries and wages	14,478	-
TOTAL EXPENSES	15,894	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	40,706	-
Provision for recovery	-	-
Deferred revenue	(40,706)	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Statement of Financial Activities - One-Time Funding 2017-2018 - Indigenous Communities: First Nations Partnership Development

Schedule 15

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 105,000
Transfer (to)/from deferred revenue	31,612	-
TOTAL REVENUE	31,612	105,000
EXPENSES		
Employee benefits	-	12,945
Salaries and wages	-	59,599
Travel - regular	352	844
TOTAL EXPENSES	352	73,388
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	31,260	31,612
Provision for recovery	(31,260)	-
Deferred revenue	-	(31,612)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - Northern Fruit and Vegetable Program
Schedule 16
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 388,000
Other revenue and user fees	225	-
Transfer (to)/from deferred revenue	297,841	-
TOTAL REVENUE	298,066	388,000
EXPENSES		
Employee benefits	1,651	4,783
Purchased services	161,305	11,531
Salaries and wages	16,535	48,064
Supplies and services	26,370	24,881
Travel - regular	67,441	647
Travel - conference	-	253
TOTAL EXPENSES	273,302	90,159
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	24,764	297,841
Provision for recovery	(24,764)	-
Deferred revenue	-	(297,841)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit

Statement of Financial Activities - One-Time Funding 2017-2018 - New Purpose-Built Vaccine Refrigerators

Schedule 17

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 15,600
Transfer (to)/from deferred revenue	4,440	-
TOTAL REVENUE	4,440	15,600
EXPENSES		
Amortization	-	1,568
TOTAL EXPENSES	-	1,568
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	4,440	14,032
Provision for recovery	(4,440)	-
Deferred revenue	-	(4,440)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ 9,592
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ 9,592
Add: amortization	-	1,568
Less: capital assets	-	(11,160)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - Needle Exchange Program Initiative
Schedule 18
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 44,026
Transfer (to)/from deferred revenue	44,026	-
TOTAL REVENUE	44,026	44,026
EXPENSES		
Amortization	2,383	-
Supplies and services	27,332	-
TOTAL EXPENSES	29,715	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	14,311	44,026
Provision for recovery	-	-
Deferred revenue	-	(44,026)
Excess of revenue over expenses (expenses over revenue) for the year	\$ 14,311	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 14,311	\$ -
Add: amortization	2,383	-
Less: capital assets	(16,694)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - SFO Expanded Smoking Cessation Programming
Schedule 19
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 30,000
Transfer (to)/from deferred revenue	29,800	-
TOTAL REVENUE	29,800	30,000
EXPENSES		
Supplies and services	20,591	200
TOTAL EXPENSES	20,591	200
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	9,209	29,800
Provision for recovery	(9,209)	-
Deferred revenue	-	(29,800)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - Mandatory Programs: Fun Friends
Schedule 20
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 30,000
Transfer (to)/from deferred revenue	30,000	-
TOTAL REVENUE	30,000	30,000
EXPENSES		
Office supplies and equipment	4,999	-
Supplies and services	2,805	-
TOTAL EXPENSES	7,804	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	22,196	30,000
Provision for recovery	(22,196)	-
Deferred revenue	-	(30,000)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - Family Health and Home Visiting Forum
Schedule 21
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 24,800
Ministry of Children, Community and Social Services - one time	-	12,000
Transfer (to)/from deferred revenue	25,750	-
TOTAL REVENUE	25,750	36,800
EXPENSES		
Board conference, honorariums and travel	-	600
Supplies and services	-	4,342
Travel - regular	-	1,534
Travel - conference	-	4,574
TOTAL EXPENSES	-	11,050
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	25,750	25,750
Provision for recovery	(25,750)	-
Deferred revenue	-	(25,750)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2017-2018 - Panorama - Immunization Solution
Schedule 22
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 65,600
Transfer (to)/from deferred revenue	37,508	-
TOTAL REVENUE	37,508	65,600
EXPENSES		
Employee benefits	4,768	4,985
Purchased services	10,883	2,300
Salaries and wages	20,927	19,822
Travel - regular	930	985
TOTAL EXPENSES	37,508	28,092
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	37,508
Provision for recovery	-	-
Deferred revenue	-	(37,508)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2016-2017 - Northern Fruit and Vegetable Program
Schedule 23
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Health and Long-term Care - one time	\$ -	\$ 49,000
TOTAL REVENUE	-	49,000
EXPENSES		
Employee benefits	-	3,746
Salaries and wages	-	16,217
Travel - regular	-	494
TOTAL EXPENSES	-	20,457
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	28,543
Provision for recovery	-	(28,543)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2016-2017 - SFO Expanded Smoking Cessation Programming
Schedule 24
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Transfer (to)/from deferred revenue	\$ -	\$ 23,588
TOTAL REVENUE	-	23,588
EXPENSES		
Supplies and services	-	17,063
TOTAL EXPENSES	-	17,063
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	6,525
Provision for recovery	-	(6,525)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2016-2017 - Panorama
Schedule 25
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Transfer (to)/from deferred revenue	\$ -	\$ 45,354
TOTAL REVENUE	-	45,354
EXPENSES		
Employee benefits	-	8,996
Salaries and wages	-	35,740
Supplies and services	-	618
TOTAL EXPENSES	-	45,354
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2016-2017 - First Nations What is Public Health Day
Schedule 26
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Transfer (to)/from deferred revenue	\$ -	\$ 19,020
TOTAL REVENUE	-	19,020
EXPENSES		
Supplies and services	-	7,798
TOTAL EXPENSES	-	7,798
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	11,222
Provision for recovery	-	(11,222)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	-
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - Healthy Babies Healthy Children
Schedule 27
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Children, Community and Social Services	\$ 908,525	\$ 908,525
TOTAL REVENUE	908,525	908,525
EXPENSES		
Employee benefits	168,561	163,489
Office supplies and equipment	20	116
Postage and courier	584	745
Salaries and wages	716,804	685,813
Supplies and services	670	399
Telephone	3,870	3,870
Travel - regular	16,909	22,096
Travel - conference	1,107	(3,140)
TOTAL EXPENSES	908,525	873,388
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	35,137
Provision for recovery	-	(35,137)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Preschool Speech and Language Program
Schedule 28
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Children, Community and Social Services	\$ 912,659	\$ 870,985
Ministry of Children, Community and Social Services - one time	29,857	-
Other revenue and user fees	39,621	46,632
Transfer (to)/from deferred revenue	10,779	15,577
TOTAL REVENUE	992,916	933,194
EXPENSES		
Amortization	3,450	-
Audit and legal	4,000	3,997
Employee benefits	132,614	146,047
Office supplies and equipment	8	-
Postage and courier	61	50
Purchased services	137,082	95,448
Rent, maintenance and utilities	38,034	39,905
Salaries and wages	551,057	573,520
Supplies and services	5,717	3,412
Telephone	6,071	6,944
Travel - regular	25,571	31,394
Travel - conference	13,251	4,291
TOTAL EXPENSES	916,916	905,008
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	76,000	28,186
Provision for recovery	(12,145)	(2,801)
Deferred revenue	(52,121)	(25,385)
Excess of revenue over expenses (expenses over revenue) for the year	\$ 11,734	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 11,734	\$ -
Add: amortization	3,450	-
Less: capital assets	(15,184)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Infant Hearing Program
Schedule 29
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Children, Community and Social Services	\$ 143,395	\$ 127,457
Ministry of Children, Community and Social Services - one time	-	40,555
Transfer (to)/from deferred revenue	31,309	(5,755)
TOTAL REVENUE	174,704	162,257
EXPENSES		
Amortization	14,555	14,555
Audit and legal	1,200	1,200
Employee benefits	26,280	15,389
Office supplies and equipment	201	-
Postage and courier	175	113
Purchased services	8,486	6,063
Rent, maintenance and utilities	3,483	1,161
Salaries and wages	114,310	66,734
Supplies and services	2,733	8,564
Travel - regular	5,166	3,171
Travel - conference	1,159	-
TOTAL EXPENSES	177,748	116,950
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(3,044)	45,307
Provision for recovery	-	-
Deferred revenue	(11,511)	(31,309)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (14,555)	\$ 13,998
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (14,555)	\$ 13,998
Add: amortization	14,555	14,555
Less: capital assets	-	(28,553)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Blind-Low Vision Program
Schedule 30
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Children, Community and Social Services	\$ 49,919	\$ 47,616
Transfer (to)/from deferred revenue	301	(748)
TOTAL REVENUE	50,220	46,868
EXPENSES		
Employee benefits	1,325	1,094
Purchased services	34,500	34,500
Salaries and wages	6,960	5,841
Travel - regular	6,053	5,132
TOTAL EXPENSES	48,838	46,567
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	1,382	301
Provision for recovery	-	-
Deferred revenue	(1,382)	(301)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Student Nutrition Program
Schedule 31
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Ministry of Children, Community and Social Services	\$ 515,280	\$ 515,277
Other revenue and user fees	68,314	69,442
Transfer (to)/from deferred revenue	86,960	96,181
TOTAL REVENUE	670,554	680,900
EXPENSES		
Allocated costs	20,683	14,256
Employee benefits	28,991	24,745
Purchased services	94,788	93,797
Salaries and wages	128,855	123,859
Supplies and services	285,050	328,266
Travel - regular	1,338	4,666
Travel - conference	856	(47)
TOTAL EXPENSES	560,561	589,542
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	109,993	91,358
Provision for recovery	(6,212)	(4,398)
Deferred revenue	(103,781)	(86,960)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Children's Oral Health Initiative
Schedule 32
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Health Canada	\$ 114,732	\$ 114,732
Transfer (to)/from deferred revenue	3,696	(2,070)
TOTAL REVENUE	118,428	112,662
EXPENSES		
Allocated costs	11,474	11,472
Employee benefits	16,753	15,200
Postage and courier	53	222
Salaries and wages	73,349	65,894
Supplies and services	9,763	9,025
Telephone	-	554
Travel - regular	7,429	6,594
Travel - conference	-	5
TOTAL EXPENSES	118,821	108,966
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(393)	3,696
Provision for recovery	-	-
Deferred (revenue) expense	393	(3,696)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Part 8
Schedule 33
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Other revenue and user fees	\$ 209,160	\$ 244,677
TOTAL REVENUE	209,160	244,677
EXPENSES		
Allocated costs	20,000	20,000
Amortization	276	139
Audit and legal	2,717	-
Employee benefits	28,641	25,671
Insurance	12,000	12,000
Office supplies and equipment	-	1,937
Postage and courier	-	39
Salaries and wages	118,436	114,289
Supplies and services	326	4,680
Telephone	614	620
Travel - regular	14,884	13,332
Travel - conference	1,575	2,197
TOTAL EXPENSES	199,469	194,904
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	9,691	49,773
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 9,691	\$ 49,773
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 9,691	\$ 49,773
Add: amortization	276	139
Less: capital assets	-	(1,383)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ 9,967	\$ 48,529

Northwestern Health Unit
Statement of Financial Activities - Other Programs
Schedule 34
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Health Canada	\$ 12,499	\$ -
Other revenue and user fees	237,084	113,778
Transfer (to)/from deferred revenue	30,152	28,930
TOTAL REVENUE	279,735	142,708
EXPENSES		
Advertising	5,190	-
Employee benefits	3,661	667
Office supplies and equipment	3,851	1,018
Purchased services	60,008	38,258
Salaries and wages	15,431	4,900
Supplies and services	53,815	56,158
Travel - regular	6,175	964
Travel - conference	4,419	10,591
TOTAL EXPENSES	152,550	112,556
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	127,185	30,152
Provision for recovery	(2,422)	-
Deferred revenue	(124,763)	(30,152)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Additional Projects - City of Kenora - HKCC
Schedule 35
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Other revenue and user fees	\$ 131,244	\$ 204,168
TOTAL REVENUE	131,244	204,168
EXPENSES		
Advertising	-	1,294
Employee benefits	2,626	11,114
Purchased services	672	178
Salaries and wages	22,976	51,400
Supplies and services	120,332	176,678
Travel - regular	1,720	3,314
Travel - conference	-	939
TOTAL EXPENSES	148,326	244,917
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(17,082)	(40,749)
Provision for recovery	17,082	40,749
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Additional Projects - Kenora Chiefs Advisory - KSAMH Task Force
Schedule 36
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Other revenue and user fees	\$ -	\$ 2,944
TOTAL REVENUE	-	2,944
EXPENSES		
Purchased services	-	8,730
Supplies and services	-	27,571
Telephone	-	589
TOTAL EXPENSES	-	36,890
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	(33,946)
Provision for recovery	-	33,946
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Statement of Financial Activities - Additional Projects - Township of Ignace - DAIRS Strategy
Schedule 37
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2018	2017
REVENUE		
Other revenue and user fees	\$ -	\$ 16,768
TOTAL REVENUE	-	16,768
EXPENSES		
Employee benefits	-	2,351
Salaries and wages	-	15,382
Travel - regular	-	862
TOTAL EXPENSES	-	18,595
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	(1,827)
Provision for recovery	-	1,827
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	-

Northwestern Health Unit
Municipal Levies
Schedule 38
(Unaudited - see Independent Auditors' Report)

Municipality	Population 2018	Levy 2018	Levy Rebate 2018	Net Levy 2018	Population 2017	Net Levy 2017
City of Dryden	6,211	\$ 360,797	\$ -	\$ 360,797	6,211	\$ 360,797
City of Kenora	11,849	688,308	-	\$ 688,308	11,849	\$ 688,309
Municipality of Machin	844	49,028	-	\$ 49,028	844	\$ 49,028
Municipality of Red Lake	3,179	184,668	-	\$ 184,668	3,179	\$ 184,668
Town of Fort Frances	6,349	368,813	-	\$ 368,813	6,349	\$ 368,813
Town of Rainy River	682	39,617	-	\$ 39,617	682	\$ 39,617
Town of Sioux Lookout	3,581	208,020	-	\$ 208,020	3,581	\$ 208,020
Township of Alberton	804	46,704	-	\$ 46,704	804	\$ 46,704
Township of Atikokan	2,596	150,802	-	\$ 150,802	2,596	\$ 150,802
Township of Chapple	588	34,157	-	\$ 34,157	588	\$ 34,157
Township of Dawson	457	26,547	-	\$ 26,547	457	\$ 26,547
Township of Ear falls	764	44,381	-	\$ 44,381	764	\$ 44,381
Township of Emo	1,077	62,563	-	\$ 62,563	1,077	\$ 62,563
Township of Ignace	1,057	61,401	-	\$ 61,401	1,057	\$ 61,401
Township of La Vallee	885	51,410	-	\$ 51,410	885	\$ 51,410
Township of Lake of the Woods	228	13,245	-	\$ 13,245	228	\$ 13,245
Township of Morley	402	23,349	-	\$ 23,349	402	\$ 23,352
Township of Pickle Lake	294	17,078	-	\$ 17,078	294	\$ 17,078
Township of Sioux Narrows-Nestor Falls	543	31,543	-	\$ 31,543	543	\$ 31,543
	42,390	\$ 2,462,431	\$ -	\$ 2,462,431	42,390	\$ 2,462,435
Allocated as follows:						
				\$ 2,368,065		\$ 2,368,301
				94,366		94,134
				<u>\$ 2,462,431</u>		<u>\$ 2,462,435</u>

