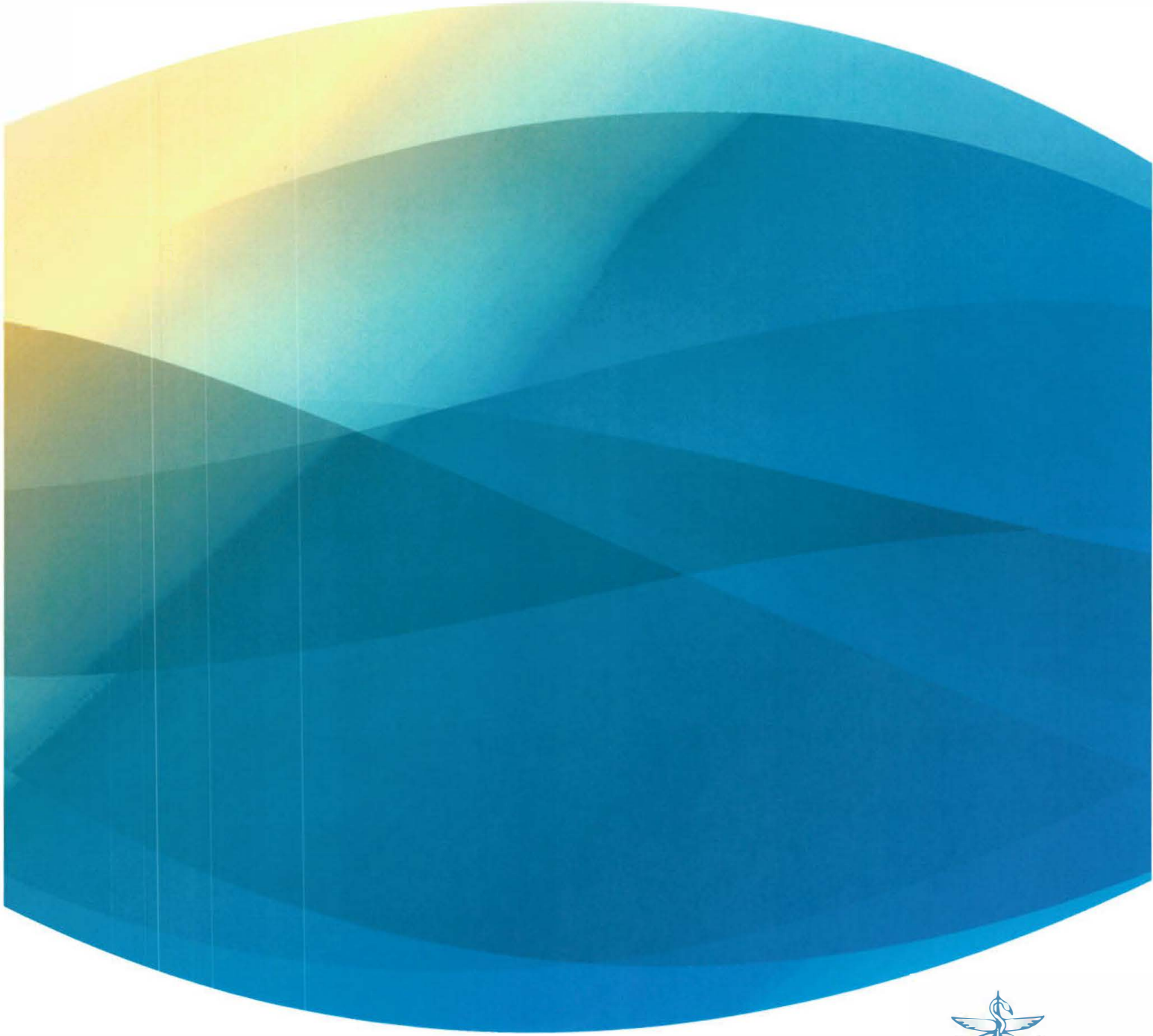


Northwestern Health Unit  
Financial Statements  
December 31, 2019



Northwestern  
Health Unit

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

**Northwestern Health Unit**  
**December 31, 2019**  
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## 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.



Chief Executive Officer

Kenora, Ontario  
April 24, 2020



## Independent Auditor's 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, 2019, and the statements of operations, 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, 2019, 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 Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 24, 2020

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

**Northwestern Health Unit  
Statement of Financial Position**

<b>For the year ended December 31</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
<b>Financial Assets</b>		
Cash (Note 4)	\$ 4,725,622	\$ 4,214,499
Accounts receivable (Note 5)	1,582,230	744,454
	6,307,852	4,958,953
<b>Liabilities</b>		
Accounts payable and government contributions repayable (Note 7)	2,598,782	1,572,500
Accrued vacation pay	131,975	107,308
Deferred revenue (Note 8)	1,259,644	1,483,688
Employee future benefits (Note 9)	548,253	511,314
	4,538,654	3,674,810
<b>Net Financial Assets</b>	<b>1,769,198</b>	<b>1,284,143</b>
Contingencies (Note 11)		
Commitments (Note 12)		
Subsequent Events (Note 17)		
<b>Non-Financial Assets</b>		
Prepaid expenses	127,195	141,563
Capital assets (Note 6)	1,348,190	1,472,683
	1,475,385	1,614,246
<b>Accumulated Surplus (Note 10)</b>	<b>\$ 3,244,583</b>	<b>\$ 2,898,389</b>

On behalf of the Board:



Board Chair



Chief Executive Officer

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

**Northwestern Health Unit**  
**Statement of Operations and Accumulated Surplus**

<b>For the year ended December 31</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Note 19)		
<b>REVENUE</b>			
Ministry of Health and Long-term Care	\$ 12,859,200	\$ 12,841,125	\$ 11,151,121
Ministry of Health and Long-term Care - one time	892,100	941,700	1,966,900
Ministry of Children, Community and Social Services	2,541,378	2,541,378	2,529,778
Ministry of Children, Community and Social Services - one time	17,976	44,940	29,857
Federal grants	235,077	157,847	127,231
Municipal levies	2,462,435	2,462,435	2,462,431
Donations	-	15,086	-
Interest income	40,000	80,277	65,510
Other revenue and user fees	741,536	824,303	904,251
Transfer (to)/from deferred revenue	567,057	1,471,631	664,173
<b>TOTAL REVENUE</b>	<b>20,356,759</b>	<b>21,380,722</b>	<b>19,901,252</b>
<b>EXPENSES</b>			
Advertising	101,630	56,107	54,366
Amortization	350,748	350,748	330,344
Audit and legal	54,950	94,273	77,652
Bad debts	-	206	2,286
Board conference, honorariums and travel	88,650	105,979	92,027
Bursaries	1,000	-	1,000
Employee benefits	2,681,959	2,417,531	2,469,069
Insurance	67,077	69,147	62,394
Office supplies and equipment	181,051	197,648	231,550
Postage and courier	32,350	27,514	34,629
Purchased services	1,842,590	1,355,896	1,250,795
Rent, maintenance and utilities	1,213,967	1,224,012	1,234,822
Salaries and wages	11,178,125	10,203,824	10,457,047
Supplies and services	1,211,725	1,327,255	1,146,195
Telephone	150,900	162,283	159,798
Travel - regular	439,591	443,976	510,732
Travel - conference	276,121	138,762	181,169
<b>TOTAL EXPENSES</b>	<b>19,872,434</b>	<b>18,175,161</b>	<b>18,295,875</b>
Annual surplus (deficit) before deferred revenue and expected settlements	484,325	3,205,561	1,605,377
Deferred revenue and expected government contribution settlements	-	(2,852,042)	(1,617,992)
<b>Annual Surplus (deficit) before undernoted item</b>	<b>484,325</b>	<b>353,519</b>	<b>(12,615)</b>
<b>Loss on disposal of capital assets</b>	<b>-</b>	<b>(7,325)</b>	<b>(1,796)</b>
<b>Annual Surplus (deficit)</b>	<b>484,325</b>	<b>346,194</b>	<b>(14,411)</b>
<b>Accumulated surplus, beginning of year</b>	<b>2,898,389</b>	<b>2,898,389</b>	<b>2,912,800</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 3,382,714</b>	<b>\$ 3,244,583</b>	<b>\$ 2,898,389</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>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Note 19)		
<b>Operating Activities</b>			
Annual surplus (deficit)	\$ 484,325	\$ 346,194	\$ (14,411)
Acquisition of tangible capital assets	(906,220)	(233,580)	(361,293)
Amortization of tangible capital assets	350,748	350,748	330,344
Loss on disposal of capital assets	-	7,325	1,796
	<u>(71,147)</u>	<u>470,687</u>	<u>(43,564)</u>
Acquisition of prepaid expenses	(115,000)	(128,375)	(158,589)
Use/consumption of prepaid expenses	115,000	142,743	130,014
	<u>-</u>	<u>14,368</u>	<u>(28,575)</u>
<b>Net change in net financial assets</b>	(71,147)	485,055	(72,139)
<b>Net financial assets, beginning of year</b>	1,284,143	1,284,143	1,356,282
<b>Net financial assets, end of year</b>	<u>\$ 1,212,996</u>	<u>\$ 1,769,198</u>	<u>\$ 1,284,143</u>

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



**Northwestern Health Unit  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<u>2019</u>	<u>2018</u>
<b>Operating Activities</b>		
Annual surplus (deficit)	\$ 346,194	\$ (14,411)
Non-cash charges to operations		
Amortization	350,748	330,344
Loss on disposal of capital asset	7,325	1,796
	<u>704,267</u>	<u>317,729</u>
<b>Changes in non-cash operating balances</b>		
Decrease (increase) in accounts receivable	(837,776)	492,879
Decrease (increase) in prepaid expense	14,368	(28,575)
Increase (decrease) in accounts payable and government contributions repayable	1,026,282	(34,054)
Increase (decrease) in vacation pay	24,667	8,382
Increase (decrease) in employee future benefits	36,939	32,289
Increase (decrease) in deferred revenue	(224,044)	807,459
	<u>744,703</u>	<u>1,596,109</u>
<b>Capital transactions</b>		
Acquisition of capital assets	(233,580)	(361,293)
	<u>511,123</u>	<u>1,234,816</u>
<b>Net change in cash</b>	<b>511,123</b>	<b>1,234,816</b>
<b>Cash, beginning of year</b>	<u>4,214,499</u>	<u>2,979,683</u>
<b>Cash, end of year</b>	<u>\$ 4,725,622</u>	<u>\$ 4,214,499</u>

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

December 31, 2019

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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, 2019

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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, 2019

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3. COMPARATIVE FIGURES

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

4. CASH

	<b>2019</b>	<b>2018</b>
Unrestricted cash	\$ 4,725,622	\$ 4,214,499

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>2019</b>	<b>2018</b>
Province of Ontario	\$ 1,050,504	\$ 549,699
Municipalities	58,213	46,594
Employee advances	473	963
HST rebates	95,977	115,429
Other	377,063	31,769
	\$ 1,582,230	\$ 744,454

**December 31, 2019**

**6. CAPITAL ASSETS**

	<b>2019</b>					
	Opening Cost	Additions	Disposals	Ending Cost	Accumulated Amortization	Net Book Value
Automotive	\$ 499,469	\$ -	\$ -	\$ 499,469	\$ 432,116	\$ 67,353
Equipment	1,577,379	176,276	82,978	1,670,677	1,163,456	507,221
Leasehold improvements	1,324,123	24,731	-	1,348,854	766,216	582,638
Software and licenses	650,799	32,573	30,157	653,215	462,237	190,978
	<b>\$ 4,051,770</b>	<b>\$ 233,580</b>	<b>\$ 113,135</b>	<b>\$ 4,172,215</b>	<b>\$ 2,824,025</b>	<b>\$ 1,348,190</b>

	<b>2018</b>					
	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
	<b>\$ 3,869,666</b>	<b>\$ 361,293</b>	<b>\$ 179,189</b>	<b>\$ 4,051,770</b>	<b>\$ 2,579,087</b>	<b>\$ 1,472,683</b>

**7. ACCOUNTS PAYABLE AND GOVERNMENT CONTRIBUTIONS REPAYABLE**

	<b>2019</b>	<b>2018</b>
Trade	\$ 434,006	\$ 352,299
Payroll liabilities	445,657	444,316
Accrued salaries and wages	326,937	477,842
Government of Canada	1,383	-
Ministry of Health and Long-term Care	1,374,822	261,629
Ministry of Children, Community and Social Services	15,977	36,414
	<b>\$ 2,598,782</b>	<b>\$ 1,572,500</b>

**Northwestern Health Unit**  
**Notes to Financial Statements**

**December 31, 2019**

8. DEFERRED REVENUE	<u>2019</u>		<u>2018</u>	
Federal Government Children's Oral Health Initiative	\$	39,037	\$	(393)
Province of Ontario				
Blind-Low Vision		1,133		1,382
Infant Hearing Program		11,702		11,511
Healthy Babies Healthy Children		(381)		-
One-Time - OSDCP: Dental Clinic Upgrades - Mary Berglund		97,800		-
One-Time - OSDCP: Mobile Dental Clinic		537,300		-
One-Time - OSDCP: Pickle Lake Health Clinic		89,700		-
One-Time - OSDCP: NWHU Select Dental Hygiene Clinic		93,900		-
One-Time - Northern Fruit and Vegetable Program		-		224,722
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
Preschool Speech and Language		164,914		52,121
Student Nutrition Program		67,898		103,781
Donations		12,057		12,057
Other		144,584		124,763
	\$	<u>1,259,644</u>	\$	<u>1,483,688</u>

9. EMPLOYEE FUTURE BENEFITS	<u>2019</u>		<u>2018</u>	
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 52,534	\$ 634,613	\$ 687,147	\$ 658,140
Unamortized actuarial gains (losses) at December 31	1,927	(140,821)	(138,894)	(146,826)
Employee future benefits liability at December 31	<u>\$ 54,461</u>	<u>\$ 493,792</u>	<u>\$ 548,253</u>	<u>\$ 511,314</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, 2019**

9. EMPLOYEE FUTURE BENEFITS (continued)

The accrued benefit obligation for the sick leave benefits as at December 31, 2019 is based on an actuarial valuation prepared as at December 31, 2019. 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>2019</b>	<b>2018</b>
Wage and salary escalation	2.50%	2.50%
Discount rate	2.80%	3.30%

10. ACCUMULATED SURPLUS

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

	<b>2019</b>	<b>2018</b>
Investment in tangible capital assets	\$ 1,348,190	\$ 1,472,683
Current funds	1,132,425	715,628
Reserve funds	-	-
Capital	537,145	525,582
Part 8	198,450	156,734
Endowment	28,373	27,762
	\$ 3,244,583	\$ 2,898,389

11. CONTINGENCIES

a) As at 31 December 2019 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, 2019

12. COMMITMENTS

The Northwestern Health Unit has various premises and equipment 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:

2020	842,131
2021	844,751
2022	846,593
2023	848,192
2024	849,817

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

13. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2019, 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	\$ 257,840	\$ 1,105
Marilyn Herbacz	146,822	1,021
Mark Perrault	145,487	-
Donna Stanley	118,853	896
Lee Pitt	118,853	896
Kim Gardiman	118,853	896
Gillian Lunny	118,853	896
Alex Berry	118,853	896
Shannon Robinson	118,853	896
Dawn Sauve	118,853	896
Thomas Nabb	118,099	893



December 31, 2019

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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 2019 was \$997,072 (2018 was \$1,006,277). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$57,400 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 \$1,531 million (2018 - \$2,790 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, 2019, honorariums of \$37,986 (2018 - \$35,430) were paid to members of the Board of Health.

16. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 83% (2018 - 82%) of its revenue from the Province of Ontario and approximately 12% (2018 - 12%) 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. SUBSEQUENT EVENTS

The Ontario Nurses' Association collective agreement expired on March 31, 2020, subsequent to year end. Negotiations are not yet underway and nurses are being paid at rates based on the prior agreement. Retro pay, if any, will be recorded in the period it becomes known.

Subsequent to year end, the COVID 19 pandemic has affected the allocation of human and other resources amongst programs offered by the organization, and has resulted in the temporary curtailment of certain other programs for public safety reasons. At report date, the financial implications, if any, of COVID 19 on the organization are not known.

18. 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, 2019**

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19. 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 and excluded amortization expense. 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 26, 2019, subsequent amendments due to Ministry funding approvals, and adjustments as follows:

	<b>2019</b>
Budget surplus (deficit) for the year	\$ (71,147)
Add:	
Capital expenditures	906,220
Less:	
Amortization	(350,748)
	\$ 484,325

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

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 8,403,700	\$ 8,403,700
Municipal levies	2,368,069	2,368,065
Interest income	80,187	65,373
Other revenue and user fees	221,645	235,012
<b>TOTAL REVENUE</b>	<b>11,073,601</b>	<b>11,072,150</b>
<b>EXPENSES</b>		
Advertising	39,388	40,114
Amortization	271,333	255,052
Audit and legal	59,507	68,158
Bad debts	206	2,286
Board conference, honorariums and travel	105,979	92,027
Bursaries	-	1,000
Employee benefits	1,530,401	1,567,139
Insurance	52,147	46,394
Office supplies and equipment	153,631	222,471
Postage and courier	25,297	32,596
Purchased services	201,602	209,633
Rent, maintenance and utilities	1,179,607	1,190,905
Salaries and wages	6,296,227	6,485,732
Supplies and services	264,888	392,477
Telephone	154,283	148,020
Travel - regular	183,495	229,339
Travel - conference	94,131	104,646
<b>TOTAL EXPENSES</b>	<b>10,612,122</b>	<b>11,087,989</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>461,479</b>	<b>(15,839)</b>
Provision for recovery	(196,069)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 265,410</b>	<b>\$ (15,839)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 265,410	\$ (15,839)
Add: amortization	271,333	255,052
Less: capital assets	(153,923)	(292,746)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 382,820</b>	<b>\$ (53,533)</b>

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

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 103,925	\$ 116,421
<b>TOTAL REVENUE</b>	<b>103,925</b>	<b>116,421</b>
<b>EXPENSES</b>		
Salaries and wages	103,925	116,421
<b>TOTAL EXPENSES</b>	<b>103,925</b>	<b>116,421</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 SDWS and VBD  
Schedule 3  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	Small Drinking Water Systems	Vector Borne Disease	Total 2019	2018
<b>REVENUE</b>				
Ministry of Health and Long-term Care	\$ 214,900	\$ 68,200	\$ 283,100	\$ 283,100
Municipal levies	71,633	22,733	94,366	94,366
Other revenue and user fees	2,130	-	2,130	1,971
<b>TOTAL REVENUE</b>	<b>288,663</b>	<b>90,933</b>	<b>379,596</b>	<b>379,437</b>
<b>EXPENSES</b>				
Amortization	1,898	-	1,898	1,898
Employee benefits	51,038	16,385	67,423	65,160
Postage and courier	1,196	(13)	1,183	1,059
Purchased services	-	3,364	3,364	4,857
Salaries and wages	208,826	68,631	277,457	271,997
Supplies and services	445	304	749	3,127
Travel - regular	24,120	2,262	26,382	28,782
Travel - conference	3,038	-	3,038	4,455
<b>TOTAL EXPENSES</b>	<b>290,561</b>	<b>90,933</b>	<b>381,494</b>	<b>381,335</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(1,898)</b>	<b>-</b>	<b>(1,898)</b>	<b>(1,898)</b>
Provision for recovery	-	-	-	-
Deferred revenue	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (1,898)</b>	<b>\$ -</b>	<b>\$ (1,898)</b>	<b>\$ (1,898)</b>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ (1,898)	\$ -	\$ (1,898)	\$ (1,898)
Add: amortization	1,898	-	1,898	1,898
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year ended December 31</b>	<b>2019</b>		<b>2018</b>	
<b>REVENUE</b>				
Ministry of Health and Long-term Care	\$	4,050,400	\$	2,347,900
Interest income		90		137
Other revenue and user fees		141,819		94,372
<b>TOTAL REVENUE</b>		<b>4,192,309</b>		<b>2,442,409</b>
<b>EXPENSES</b>				
Advertising		16,100		254
Allocated costs		36,867		56,995
Amortization		55,756		48,091
Audit and legal		2,941		-
Employee benefits		419,220		366,659
Insurance		4,000		4,000
Office supplies and equipment		43,228		-
Postage and courier		620		101
Purchased services		598,800		236,550
Rent, maintenance and utilities		2,400		2,400
Salaries and wages		1,724,460		1,522,677
Supplies and services		236,613		125,907
Telephone		1,221		1,223
Travel - regular		104,087		91,349
Travel - conference		9,930		14,400
<b>TOTAL EXPENSES</b>		<b>3,256,243</b>		<b>2,470,606</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>		<b>936,066</b>		<b>(28,197)</b>
Provision for recovery		(931,203)		(19,894)
Deferred revenue		-		-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$</b>	<b>4,863</b>	<b>\$</b>	<b>(48,091)</b>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses (expenses over revenue) for the year as above	\$	4,863	\$	(48,091)
Add: amortization		55,756		48,091
Less: capital assets		(60,619)		-
<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 - One-Time Funding 2019-2020 - New Purpose-Built Vaccine Refrigerators  
Schedule S  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 16,200	\$ -
<b>TOTAL REVENUE</b>	<u>16,200</u>	<u>-</u>
<b>EXPENSES</b>		
Amortization	3,479	-
<b>TOTAL EXPENSES</b>	<u>3,479</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	12,721	-
Provision for recovery	(663)	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 12,058</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 12,058	\$ -
Add: amortization	3,479	-
Less: capital assets	(15,537)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2019-2020 - Needle Exchange Program Initiative  
Schedule 6  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 57,200	\$ -
<b>TOTAL REVENUE</b>	<b>57,200</b>	<b>-</b>
<b>EXPENSES</b>		
Purchased services	4,915	-
Supplies and services	52,285	-
<b>TOTAL EXPENSES</b>	<b>57,200</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>-</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 - One-Time Funding 2019-2020 - OSDCP: Dental Clinic Upgrades - Mary Berglund  
Schedule 7  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 97,800	\$ -
<b>TOTAL REVENUE</b>	<b>97,800</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		
	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>97,800</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(97,800)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: Mobile Dental Clinic  
Schedule 8  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 537,300	\$ -
<b>TOTAL REVENUE</b>	<u>537,300</u>	<u>-</u>
<b>TOTAL EXPENSES</b>		
	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	537,300	-
Provision for recovery	-	-
Deferred revenue	(537,300)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: Pickle Lake Health Clinic  
Schedule 9  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 89,700	\$ -
<b>TOTAL REVENUE</b>	<u>89,700</u>	<u>-</u>
<b>TOTAL EXPENSES</b>		
	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	89,700	-
Provision for recovery	-	-
Deferred revenue	<u>(89,700)</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: NWHU Select Dental Hygiene Clinic  
Schedule 10  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 93,900	\$ -
<b>TOTAL REVENUE</b>	<u>93,900</u>	<u>-</u>
<b>TOTAL EXPENSES</b>		
	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	93,900	-
Provision for recovery	-	-
Deferred revenue	(93,900)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2018-2019 - Vision Screening Tools  
Schedule 11  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 49,600	\$ -
<b>TOTAL REVENUE</b>	<b>49,600</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		
	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>49,600</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 49,600</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 49,600	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 49,600</b>	<b>\$ -</b>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2018-2019 - New Purpose-Built Vaccine Refrigerators  
Schedule 12  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 18,400
<b>TOTAL REVENUE</b>	<b>-</b>	<b>18,400</b>
<b>EXPENSES</b>		
Amortization	-	2,656
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>2,656</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>15,744</b>
Provision for recovery	-	(5,113)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 10,631</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 10,631
Add: amortization	-	2,656
Less: capital assets	-	(13,287)
<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 2018-2019 - Mandatory Programs: Change Management  
Schedule 13  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 50,000
Transfer (to)/from deferred revenue	50,000	-
<b>TOTAL REVENUE</b>	<b>50,000</b>	<b>50,000</b>
<b>EXPENSES</b>		
Purchased services	20,352	-
<b>TOTAL EXPENSES</b>	<b>20,352</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>29,648</b>	<b>50,000</b>
Provision for recovery	(29,648)	-
Deferred revenue	-	(50,000)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2018-2019 - Four Directions Community Pathways Partnerships  
Schedule 14  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 103,000
Transfer (to)/from deferred revenue	21,617	-
<b>TOTAL REVENUE</b>	<b>21,617</b>	<b>103,000</b>
<b>EXPENSES</b>		
Purchased services	-	80,000
Supplies and services	20,347	48
Travel - regular	1,270	1,335
<b>TOTAL EXPENSES</b>	<b>21,617</b>	<b>81,383</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>21,617</b>
Provision for recovery	-	-
Deferred revenue	-	(21,617)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>-</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>-</b>



Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2018-2019 - Mandatory Programs: Chart of Accounts Restructure  
Schedule 15  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 8,800
<b>TOTAL REVENUE</b>	<b>-</b>	<b>8,800</b>
<b>EXPENSES</b>		
Purchased services	-	8,761
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>8,761</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>39</b>
Provision for recovery	-	(39)
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 - One-Time Funding 2018-2019 - Capital - Installation of Power Door Operator  
Schedule 16  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 8,900
<b>TOTAL REVENUE</b>	<b>-</b>	<b>8,900</b>
<b>EXPENSES</b>		
Amortization	-	525
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>525</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>8,375</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 8,375</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 8,375
Add: amortization	-	525
Less: capital assets	-	(8,900)
<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 2018-2019 - Healthy Smiles Ontario Program: Dental Instruments**  
**Schedule 17**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 24,600
Transfer (to)/from deferred revenue	9,579	-
<b>TOTAL REVENUE</b>	<b>9,579</b>	<b>24,600</b>
<b>EXPENSES</b>		
Amortization	-	1,457
Supplies and services	-	540
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>1,997</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>9,579</b>	<b>22,603</b>
Provision for recovery	(6,078)	-
Deferred revenue	-	(9,579)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 3,501</b>	<b>\$ 13,024</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 3,501	\$ 13,024
Add: amortization	-	1,457
Less: capital assets	(3,501)	(14,481)
<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 2018-2019 - Engagement with Indigenous Communities  
Schedule 18  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 1,270,600
Transfer (to)/from deferred revenue	831,842	-
<b>TOTAL REVENUE</b>	<b>831,842</b>	<b>1,270,600</b>
<b>EXPENSES</b>		
Advertising	-	6,162
Audit and legal	25,987	1,577
Employee benefits	10,775	48,976
Purchased services	182,608	118,986
Salaries and wages	55,724	214,660
Supplies and services	92,233	7,392
Travel - regular	17,744	6,454
Travel - conference	10,814	34,551
<b>TOTAL EXPENSES</b>	<b>395,885</b>	<b>438,758</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>435,957</b>	<b>831,842</b>
Provision for recovery	(435,957)	-
Deferred revenue	-	(831,842)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2018-2019 - Northern Fruit and Vegetable Program  
Schedule 19  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 426,000
Transfer (to)/from deferred revenue	224,722	-
<b>TOTAL REVENUE</b>	<b>224,722</b>	<b>426,000</b>
<b>EXPENSES</b>		
Allocated costs	-	3,600
Employee benefits	2,653	3,848
Purchased services	35,534	84,284
Salaries and wages	9,644	45,442
Supplies and services	169,770	61,200
Travel - regular	6,271	2,154
Travel - conference	850	750
<b>TOTAL EXPENSES</b>	<b>224,722</b>	<b>201,278</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>224,722</b>
Provision for recovery	-	-
Deferred revenue	-	(224,722)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
**Statement of Financial Activities - One-Time Funding 2018-2019 - Infectious Disease Program Assistant**  
**Schedule 20**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 56,600
Transfer (to)/from deferred revenue	40,706	-
<b>TOTAL REVENUE</b>	<b>40,706</b>	<b>56,600</b>
<b>EXPENSES</b>		
Employee benefits	1,102	1,416
Salaries and wages	11,104	14,478
<b>TOTAL EXPENSES</b>	<b>12,206</b>	<b>15,894</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>28,500</b>	<b>40,706</b>
Provision for recovery	(28,500)	-
Deferred revenue	-	(40,706)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>-</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ -</b>	<b>-</b>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2017-2018 - First Nations Partnership Development  
Schedule 21  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 31,612
<b>TOTAL REVENUE</b>	<u>-</u>	<u>31,612</u>
<b>EXPENSES</b>		
Travel - regular	-	352
<b>TOTAL EXPENSES</b>	<u>-</u>	<u>352</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	31,260
Provision for recovery	-	(31,260)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>-</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	-
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>-</u>

Northwestern Health Unit  
Statement of Financial Activities - One-Time Funding 2017-2018 - Northern Fruit and Vegetable Program  
Schedule 22  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Other revenue and user fees	\$ -	\$ 225
Transfer (to)/from deferred revenue	-	297,841
<b>TOTAL REVENUE</b>	<b>-</b>	<b>298,066</b>
<b>EXPENSES</b>		
Employee benefits	-	1,651
Purchased services	-	161,305
Salaries and wages	-	16,535
Supplies and services	-	26,370
Travel - regular	-	67,441
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>273,302</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>24,764</b>
Provision for recovery	-	(24,764)
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 - One-Time Funding 2017-2018 - New Purpose-Built Vaccine Refrigerators  
Schedule 23  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 4,440
<b>TOTAL REVENUE</b>	<b>-</b>	<b>4,440</b>
<b>TOTAL EXPENSES</b>		
	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>4,440</b>
Provision for recovery	-	(4,440)
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 - One-Time Funding 2017-2018 - Needle Exchange Program Initiative  
Schedule 24  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 44,026
<b>TOTAL REVENUE</b>	<b>-</b>	<b>44,026</b>
<b>EXPENSES</b>		
Amortization	-	2,383
Supplies and services	-	27,332
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>29,715</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>14,311</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 14,311</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 14,311
Add: amortization	-	2,383
Less: capital assets	-	(16,694)
<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 - SFO Expanded Smoking Cessation Programming  
Schedule 25  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 29,800
<b>TOTAL REVENUE</b>	<b>-</b>	<b>29,800</b>
<b>EXPENSES</b>		
Supplies and services	-	20,591
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>20,591</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>9,209</b>
Provision for recovery	-	(9,209)
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 - One-Time Funding 2017-2018 - Mandatory Programs: Fun Friends  
Schedule 26  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 30,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>30,000</b>
<b>EXPENSES</b>		
Office supplies and equipment	-	4,999
Supplies and services	-	2,805
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>7,804</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>22,196</b>
Provision for recovery	-	(22,196)
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 - One-Time Funding 2017-2018 - Family Health and Home Visiting Forum  
Schedule 27  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 25,750
<b>TOTAL REVENUE</b>	<b>-</b>	<b>25,750</b>
<b>TOTAL EXPENSES</b>		
	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>25,750</b>
Provision for recovery	-	(25,750)
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 - One-Time Funding 2017-2018 - Panorama - Immunization Solution**  
**Schedule 28**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Transfer (to)//from deferred revenue	\$ -	\$ 37,508
<b>TOTAL REVENUE</b>	<b>-</b>	<b>37,508</b>
<b>EXPENSES</b>		
Employee benefits	-	4,768
Purchased services	-	10,883
Salaries and wages	-	20,927
Travel - regular	-	930
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>37,508</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>-</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 - Healthy Babies Healthy Children  
Schedule 29  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 908,525	\$ 908,525
<b>TOTAL REVENUE</b>	<b>908,525</b>	<b>908,525</b>
<b>EXPENSES</b>		
Employee benefits	168,892	168,561
Office supplies and equipment	-	20
Postage and courier	213	584
Salaries and wages	710,769	716,804
Supplies and services	1,377	670
Telephone	180	3,870
Travel - regular	22,175	16,909
Travel - conference	5,300	1,107
<b>TOTAL EXPENSES</b>	<b>908,906</b>	<b>908,525</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(381)</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	381	-
<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 - Preschool Speech and Language Program  
Schedule 30  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 926,517	\$ 912,659
Ministry of Children, Community and Social Services - one time	29,000	29,857
Other revenue and user fees	20,000	39,621
Transfer (to)/from deferred revenue	52,121	10,779
<b>TOTAL REVENUE</b>	<b>1,027,638</b>	<b>992,916</b>
<b>EXPENSES</b>		
Amortization	3,450	3,450
Audit and legal	4,000	4,000
Employee benefits	111,756	132,614
Office supplies and equipment	-	8
Postage and courier	-	61
Purchased services	150,960	137,082
Rent, maintenance and utilities	36,164	38,034
Salaries and wages	512,920	551,057
Supplies and services	8,986	5,717
Telephone	5,988	6,071
Travel - regular	22,494	25,571
Travel - conference	9,456	13,251
<b>TOTAL EXPENSES</b>	<b>866,174</b>	<b>916,916</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>161,464</b>	<b>76,000</b>
Provision for recovery	-	(12,145)
Deferred revenue	(164,914)	(52,121)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (3,450)</b>	<b>\$ 11,734</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses (expenses over revenue) for the year as above	\$ (3,450)	\$ 11,734
Add: amortization	3,450	3,450
Less: capital assets	-	(15,184)
<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 - Infant Hearing Program  
Schedule 31  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 141,611	\$ 143,395
Ministry of Children, Community and Social Services - one time	15,940	-
Transfer (to)/from deferred revenue	11,511	31,309
<b>TOTAL REVENUE</b>	<b>169,062</b>	<b>174,704</b>
<b>EXPENSES</b>		
Amortization	14,555	14,555
Audit and legal	1,200	1,200
Employee benefits	23,127	26,280
Office supplies and equipment	539	201
Postage and courier	126	175
Purchased services	14,595	8,486
Rent, maintenance and utilities	5,841	3,483
Salaries and wages	102,268	114,310
Supplies and services	4,031	2,733
Travel - regular	4,683	5,166
Travel - conference	950	1,159
<b>TOTAL EXPENSES</b>	<b>171,915</b>	<b>177,748</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(2,853)</b>	<b>(3,044)</b>
Provision for recovery	-	-
Deferred revenue	(11,702)	(11,511)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (14,555)</b>	<b>\$ (14,555)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of (expenses over revenue) for the year as above	\$ (14,555)	\$ (14,555)
Add: amortization	14,555	14,555
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 - Blind-Low Vision Program  
Schedule 32  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 49,454	\$ 49,919
Transfer (to)/from deferred revenue	1,382	301
<b>TOTAL REVENUE</b>	<b>50,836</b>	<b>50,220</b>
<b>EXPENSES</b>		
Employee benefits	1,666	1,325
Purchased services	34,500	34,500
Salaries and wages	8,538	6,960
Travel - regular	4,999	6,053
<b>TOTAL EXPENSES</b>	<b>49,703</b>	<b>48,838</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>1,133</b>	<b>1,382</b>
Provision for recovery	-	-
Deferred revenue	(1,133)	(1,382)
<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 - Student Nutrition Program  
Schedule 33  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 515,271	\$ 515,280
Donations	15,086	-
Other revenue and user fees	42,966	68,314
Transfer (to)/from deferred revenue	103,781	86,960
<b>TOTAL REVENUE</b>	<b>677,104</b>	<b>670,554</b>
<b>EXPENSES</b>		
Allocated costs	22,829	20,683
Employee benefits	29,042	28,991
Purchased services	46,720	94,788
Salaries and wages	140,306	128,855
Supplies and services	361,077	285,050
Travel - regular	3,136	1,338
Travel - conference	1,077	856
<b>TOTAL EXPENSES</b>	<b>604,187</b>	<b>560,561</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>72,917</b>	<b>109,993</b>
Provision for recovery	(5,019)	(6,212)
Deferred revenue	(67,898)	(103,781)
<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 34  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Federal grants	\$ 121,732	\$ 114,732
Transfer (to)/from deferred revenue	(393)	3,696
<b>TOTAL REVENUE</b>	<b>121,339</b>	<b>118,428</b>
<b>EXPENSES</b>		
Allocated costs	11,473	11,474
Employee benefits	13,762	16,753
Postage and courier	54	53
Salaries and wages	67,828	73,349
Supplies and services	7,437	9,763
Travel - regular	10,431	7,429
<b>TOTAL EXPENSES</b>	<b>110,985</b>	<b>118,821</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>10,354</b>	<b>(393)</b>
Provision for recovery	-	-
Deferred revenue	(10,354)	393
<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 - Climate Change and Health Adaptation Capacity Building  
Schedule 35  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Federal grants	\$ 36,115	\$ -
<b>TOTAL REVENUE</b>	<b>36,115</b>	<b>-</b>
<b>EXPENSES</b>		
Employee benefits	2,998	-
Salaries and wages	26,513	-
Travel - regular	5,272	-
Travel - conference	1,332	-
<b>TOTAL EXPENSES</b>	<b>36,115</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>-</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 - Part 8  
Schedule 36  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Other revenue and user fees	\$ 227,974	\$ 209,160
<b>TOTAL REVENUE</b>	<b>227,974</b>	<b>209,160</b>
<b>EXPENSES</b>		
Allocated costs	20,000	20,000
Amortization	276	276
Audit and legal	637	2,717
Employee benefits	26,129	28,641
Insurance	13,000	12,000
Office supplies and equipment	250	-
Postage and courier	21	-
Purchased services	148	-
Salaries and wages	108,472	118,436
Supplies and services	5,419	326
Telephone	611	614
Travel - regular	14,243	14,884
Travel - conference	777	1,575
<b>TOTAL EXPENSES</b>	<b>189,983</b>	<b>199,469</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>37,991</b>	<b>9,691</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 37,991</b>	<b>\$ 9,691</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 37,991	\$ 9,691
Add: amortization	276	276
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 38,267</b>	<b>\$ 9,967</b>

Northwestern Health Unit  
Statement of Financial Activities - Other Programs  
Schedule 37  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Federal grants	\$ -	\$ 12,499
Other revenue and user fees	259,560	237,084
Transfer (to)/from deferred revenue	124,763	30,152
<b>TOTAL REVENUE</b>	<b>384,323</b>	<b>279,735</b>
<b>EXPENSES</b>		
Advertising	620	5,190
Allocated costs	622	-
Employee benefits	8,585	3,661
Office supplies and equipment	-	3,851
Purchased services	61,798	60,008
Salaries and wages	47,670	15,431
Supplies and services	102,044	53,815
Travel - regular	17,291	6,175
Travel - conference	1,109	4,419
<b>TOTAL EXPENSES</b>	<b>239,739</b>	<b>152,550</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>144,584</b>	<b>127,185</b>
Provision for recovery	-	(2,422)
Deferred revenue	(144,584)	(124,763)
<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 - City of Kenora - HKCC  
Schedule 38  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2019	2018
<b>REVENUE</b>		
Other revenue and user fees	\$ -	\$ 131,244
<b>TOTAL REVENUE</b>	<b>-</b>	<b>131,244</b>
<b>EXPENSES</b>		
Employee benefits	-	2,626
Purchased services	-	672
Salaries and wages	-	22,976
Supplies and services	-	120,332
Travel - regular	-	1,720
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>148,326</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>(17,082)</b>
Provision for recovery	-	17,082
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  
Municipal Levies  
Schedule 39**  
(Unaudited - see Independent Auditor's Report)

Municipality	Population 2019	Levy 2019	Levy Rebate 2019	Net Levy 2019	Population 2018	Net Levy 2018
City of Dryden	5,775	\$ 363,781	\$ -	\$ 363,781	6,211	\$ 360,797
City of Kenora	11,078	697,830	-	697,830	11,849	688,308
Municipality of Machin	715	45,040	-	45,040	844	49,028
Municipality of Red Lake	2,747	173,040	-	173,040	3,179	184,668
Town of Fort Frances	6,000	377,954	-	377,954	6,349	368,813
Town of Rainy River	620	39,055	-	39,055	682	39,617
Town of Sioux Lookout	3,455	217,639	-	217,639	3,581	208,020
Township of Alberton	752	47,370	-	47,370	804	46,704
Township of Atikokan	2,227	140,284	-	140,284	2,596	150,802
Township of Chapple	494	31,118	-	31,118	588	34,157
Township of Dawson	397	25,008	-	25,008	457	26,547
Township of Ear falls	719	45,292	-	45,292	764	44,381
Township of Emo	996	62,740	-	62,740	1,077	62,563
Township of Ignace	942	59,339	-	59,339	1,057	61,401
Township of La Vallee	788	49,638	-	49,638	885	51,410
Township of Lake of the Woods	233	14,677	-	14,677	228	13,245
Township of Morley	380	23,937	-	23,937	402	23,349
Township of Pickle Lake	268	16,882	-	16,882	294	17,078
Township of Sioux Narrows-Nestor Falls	505	31,811	-	31,811	543	31,543
	<b>39,091</b>	<b>\$ 2,462,435</b>	<b>\$ -</b>	<b>\$ 2,462,435</b>	<b>42,390</b>	<b>\$ 2,462,431</b>
Allocated as follows:						
				\$ 2,368,069		\$ 2,368,065
				94,366		94,366
				<u>\$ 2,462,435</u>		<u>\$ 2,462,431</u>

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