

Northwestern Health Unit  
Financial Statements  
December 31, 2020



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**Northwestern  
Health Unit**

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**Northwestern Health Unit****December 31, 2020****Index**

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Northwestern  
Health Unit

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Kenora, ON P9N 2K4

## Management's Responsibility

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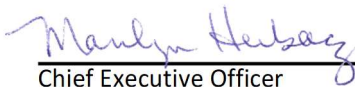
To the Board of Health:

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

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

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

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

  
Chief Executive Officer

Kenora, Ontario  
May 28, 2021

# 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, 2020, 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, 2020, 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.

### 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.

### 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.

Kenora, Ontario

May 28, 2021

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

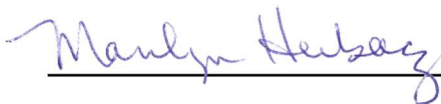
**Northwestern Health Unit  
Statement of Financial Position**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Financial Assets</b>		
Cash (Note 4)	\$ 4,794,527	\$ 4,725,622
Accounts Receivable (Note 5)	2,469,183	1,582,230
	7,263,710	6,307,852
<b>Liabilities</b>		
Accounts Payable and government contributions repayable (Note 7)	3,466,243	2,598,782
Accrued Vacation Pay	101,478	131,975
Deferred Revenue (Note 8)	2,188,146	1,259,644
Employee Future Benefits (Note 9)	609,830	548,253
	6,365,697	4,538,654
<b>Net Financial Assets</b>	898,013	1,769,198
Contingencies (Note 11)		
Commitments (Note 12)		
<b>Non-Financial Assets</b>		
Prepaid Expenses	591,793	127,195
Capital Assets (Note 6)	1,747,392	1,348,190
	2,339,185	1,475,385
<b>Accumulated Surplus (Note 10)</b>	\$ 3,237,198	\$ 3,244,583

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>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Note 18)		
<b>REVENUE</b>			
Ministry of Health and Long-term Care	\$ 12,567,100	\$ 12,495,848	\$ 12,841,125
Ministry of Health and Long-term Care - one time	1,586,377	2,220,917	941,700
Ministry of Children, Community and Social Services	2,541,377	2,541,367	2,541,378
Ministry of Children, Community and Social Services - one time	63,264	42,452	44,940
Federal grants	472,156	472,156	157,847
Municipal levies	2,462,435	2,462,435	2,462,435
Donations	27,929	80,871	15,086
Interest income	65,000	45,539	80,277
Other revenue and user fees	594,952	728,984	824,303
Transfer from deferred revenue	127,721	1,218,904	1,471,631
<b>TOTAL REVENUE</b>	<b>20,508,311</b>	<b>22,309,473</b>	<b>21,380,722</b>
<b>EXPENSES (Note 19)</b>			
Mandatory Programs	13,856,784	13,119,233	13,478,912
100% Funded Programs	2,344,078	1,916,828	838,005
One-Time Programs	625,277	352,392	735,461
Healthy Babies Healthy Children	909,967	855,808	908,906
Preschool Speech and Language, Infant Hearing, Blind-Low Vision Programs	1,272,917	1,052,704	1,087,792
Student Nutrition Program	553,016	509,590	581,358
Children's Oral Health Initiative	103,240	109,896	99,512
Other Funded Programs	799,794	624,213	445,215
<b>TOTAL EXPENSES</b>	<b>20,465,073</b>	<b>18,540,664</b>	<b>18,175,161</b>
Annual surplus before deferred revenue and expected settlements	43,238	3,768,809	3,205,561
Deferred revenue and expected government contribution settlements	-	(3,776,194)	(2,852,042)
<b>Annual Surplus (Deficit) before undernoted item</b>	<b>43,238</b>	<b>(7,385)</b>	<b>353,519</b>
<b>Loss on disposal of capital assets</b>	<b>-</b>	<b>-</b>	<b>(7,325)</b>
<b>Annual Surplus (Deficit)</b>	<b>43,238</b>	<b>(7,385)</b>	<b>346,194</b>
<b>Accumulated surplus, beginning of year</b>	<b>3,244,583</b>	<b>3,244,583</b>	<b>2,898,389</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 3,287,821</b>	<b>\$ 3,237,198</b>	<b>\$ 3,244,583</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>2020</b>	<b>2020</b>	2019
	<b>Budget</b>	<b>Actual</b>	Actual
	(Note 18)		
<b>Operating Activities</b>			
Annual Surplus (Deficit)	\$ 398,870	\$ (7,385)	\$ 346,194
Acquisition of tangible capital assets	(403,363)	(754,834)	(233,580)
Amortization of tangible capital assets	355,632	355,632	350,748
Loss on disposal of capital assets	-	-	7,325
	<u>351,139</u>	<u>(406,587)</u>	<u>470,687</u>
Acquisition of prepaid expenses	(115,000)	(610,999)	(128,375)
Use/consumption of prepaid expenses	115,000	146,401	142,743
	<u>-</u>	<u>(464,598)</u>	<u>14,368</u>
<b>Net change in net financial assets</b>	351,139	(871,185)	485,055
<b>Net financial assets, beginning of year</b>	<u>1,769,198</u>	<u>1,769,198</u>	<u>1,284,143</u>
<b>Net financial assets, end of year</b>	<u>\$ 2,120,337</u>	<u>\$ 898,013</u>	<u>\$ 1,769,198</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**

	<b>2020</b>	<b>2019</b>
<b>Operating Activities</b>		
Annual Surplus (Deficit)	\$ (7,385)	\$ 346,194
Non-cash charges to operations		
Amortization	355,632	350,748
Loss on disposal of capital asset	-	7,325
	348,247	704,267
<b>Changes in non-cash operating balances</b>		
Decrease (increase) in accounts receivable	(886,953)	(837,776)
Decrease (increase) in prepaid expense	(464,598)	14,368
Increase (decrease) in accounts payable and government contributions repayable	867,461	1,026,282
Increase (decrease) in accrued vacation pay	(30,497)	24,667
Increase (decrease) in employee future benefits	61,577	36,939
Increase (decrease) in deferred revenue	928,502	(224,044)
	823,739	744,703
<b>Capital transactions</b>		
Acquisition of capital assets	(754,834)	(233,580)
<b>Net change in cash</b>	(68,905)	511,123
<b>Cash, beginning of year</b>	4,725,622	4,214,499
<b>Cash, end of year</b>	\$ 4,794,527	\$ 4,725,622

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

December 31, 2020

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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.

COVID-19 Impact to Operations

During the year there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses and organizations through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Health Unit as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

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.

Municipal levies are recognized as earned when the levy is established by the Board of Health through the budget process.

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:

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

December 31, 2020

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

3. COMPARATIVE FIGURES

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

4. CASH

	<b>2020</b>	<b>2019</b>
Unrestricted cash	\$ 4,794,527	\$ 4,725,622

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>2020</b>	<b>2019</b>
Province of Ontario	\$ 1,973,155	\$ 1,050,504
Municipalities	12,641	58,213
Employee advances	1,256	473
HST rebates	160,954	95,977
Other	321,177	377,063
	\$ 2,469,183	\$ 1,582,230

**December 31, 2020**

6. CAPITAL ASSETS

**2020**

	Opening Cost	Additions	Disposals	Ending Cost	Opening Accumulated Amortization	Amortization	Adjustment On Disposal	Ending Accumulated Amortization	Net Book Value
Automotive	\$ 499,469	\$ 212,256	\$ -	\$ 711,725	\$ 432,116	\$ 36,547	\$ -	\$ 468,663	\$ 243,062
Equipment	1,670,677	432,940	-	2,103,617	1,163,456	194,100	-	1,357,556	746,061
Leasehold improvements	1,348,854	89,926	-	1,438,780	766,216	56,240	-	822,456	616,324
Software and licenses	653,215	19,712	-	672,927	462,237	68,745	-	530,982	141,945
	<b>\$ 4,172,215</b>	<b>\$ 754,834</b>	<b>\$ -</b>	<b>\$ 4,927,049</b>	<b>\$ 2,824,025</b>	<b>\$ 355,632</b>	<b>\$ -</b>	<b>\$ 3,179,657</b>	<b>\$ 1,747,392</b>

**2019**

	Opening Cost	Additions	Disposals	Ending Cost	Opening Accumulated Amortization	Amortization	Adjustment On Disposal	Ending Accumulated Amortization	Net Book Value
Automotive	\$ 499,469	\$ -	\$ -	\$ 499,469	\$ 378,179	\$ 53,937	\$ -	\$ 432,116	\$ 67,353
Equipment	1,577,379	176,276	82,978	1,670,677	1,074,716	166,759	78,019	1,163,456	507,221
Leasehold improvements	1,324,123	24,731	-	1,348,854	716,015	50,201	-	766,216	582,638
Software and licenses	650,799	32,573	30,157	653,215	410,176	79,851	27,790	462,237	190,978
	<b>\$ 4,051,770</b>	<b>\$ 233,580</b>	<b>\$ 113,135</b>	<b>\$ 4,172,215</b>	<b>\$ 2,579,086</b>	<b>\$ 350,748</b>	<b>\$ 105,809</b>	<b>\$ 2,824,025</b>	<b>\$ 1,348,190</b>

**December 31, 2020**

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

	<b>2020</b>	<b>2019</b>
Trade	\$ 876,573	\$ 434,006
Payroll liabilities	524,244	445,657
Accrued salaries and wages	136,862	326,937
Government of Canada	1,407	1,383
Ministry of Health and Long-term Care	1,813,481	1,374,822
Ministry of Children, Community and Social Services	113,676	15,977
	<b>\$ 3,466,243</b>	<b>\$ 2,598,782</b>

**8. DEFERRED REVENUE**

	<b>2020</b>	<b>2019</b>
Federal Government		
Children's Oral Health Initiative	\$ 32,374	\$ 39,037
Climate Change	6,839	-
Province of Ontario		
Blind-Low Vision	881	1,133
Infant Hearing Program	10,782	11,702
One-Time Infant Hearing Program	22,536	-
Healthy Babies Healthy Children	37,981	(381)
One-Time - OSDCP: Dental Clinic Upgrades - Mary Berglund	97,800	97,800
One-Time - OSDCP: Mobile Dental Clinic	516,355	537,300
One-Time - OSDCP: Pickle Lake Health Clinic	89,700	89,700
One-Time - OSDCP: NWHU Select Dental Hygiene Clinic	93,900	93,900
One-Time IPAC Hub	478,616	-
Needle Exchange	16,347	-
Vaccine Refrigerator	16,200	-
School Focused Nurses	186,746	-
Preschool Speech and Language	190,316	164,914
Student Nutrition Program	109,342	67,898
Donations	12,057	12,057
Nuclear Waste Management Organization	36,315	-
Greenshield Oral Health Project	120,000	-
Other	113,059	144,584
	<b>\$ 2,188,146</b>	<b>\$ 1,259,644</b>

**December 31, 2020**

9. EMPLOYEE FUTURE BENEFITS			<b>2020</b>		<b>2019</b>	
	Vested sick leave	Non-vesting sick leave				
Accrued employee future benefit obligations at December 31	\$ 58,083	\$ 729,201	\$ 787,284	\$	\$ 687,147	
Unamortized actuarial gains (losses) at December 31	(2,103)	(175,351)	(177,454)		(138,894)	
Employee future benefits liability at December 31	<u>\$ 55,980</u>	<u>\$ 553,850</u>	<u>\$ 609,830</u>	<u>\$</u>	<u>548,253</u>	

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

The accrued benefit obligation for the sick leave benefits as at December 31, 2020 is based on an actuarial valuation prepared as at December 31, 2020. 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>2020</b>	<b>2019</b>
Wage and salary escalation	2.50%	2.50%
Discount rate	2.80%	2.80%

10. ACCUMULATED SURPLUS

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

	<b>2020</b>		<b>2019</b>	
Investment in tangible capital assets	\$ 1,747,392	\$	1,348,190	
Current funds	530,234		1,132,425	
Reserve funds				
Capital	664,592		537,145	
Part 8	267,452		198,450	
Endowment	27,528		28,373	
	<u>\$ 3,237,198</u>	<u>\$</u>	<u>3,244,583</u>	

**December 31, 2020**

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**11. CONTINGENCIES**

- a) As at 31 December 2020 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.

**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:

2021	844,751
2022	846,593
2023	848,192
2024	849,817
2025	851,231

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

The Health Unit has contracted with a director's business FSET Inc. for the provision of various goods and services. The contract is for \$24,525 in services and \$14,843 in annual licensing costs plus applicable taxes. The contract may be cancelled by the Health Unit with 60 days notice.



**December 31, 2020**

**13. PUBLIC SECTOR SALARY DISCLOSURE ACT**

For 2020, 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	\$ 161,059	\$ 861
Marilyn Herbacz	157,475	811
Alex Berry	133,066	711
Donna Stanley	128,356	711
Gillian Lunny	127,831	711
Thomas Nabb	127,831	711
Shannon Robinson	127,831	711
Lee Pitt	127,681	711
Kim Gardiman	126,931	711
Dawn Sauve	126,931	711
Judy Lynch	115,429	615
Shannon Brown	102,455	329
Dorian Lunny	101,240	632
Kurtis Casey	101,207	385
Susan McDonald	100,428	654

**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 2020 was \$1,023,390 (2019 - \$997,072). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$58,700 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 \$7,655 million (2019 - \$1,531 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, 2020, honorariums of \$22,458 (2019 - \$37,986) were paid to members of the Board of Health.

Included in expense is \$27,713 (2019 - \$nil) paid for services to FSET Inc., a director's business. Included in accounts payable is \$27,713 (2019 - \$nil) payable to FSET Inc. These amounts have been recorded at their exchange value.

**December 31, 2020**

16. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 83% (2019 - 83%) of its revenue from the Province of Ontario and approximately 11% (2019 - 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. 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.

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 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 25, 2020, subsequent amendments due to Ministry funding approvals, and adjustments as follows:

		<b>2020</b>
Budget surplus (deficit) for the year	\$	(4,493)
Add:		
Capital expenditures		403,363
Less:		
Amortization		(355,632)
	\$	43,238

December 31, 2020

19. EXPENSES BY OBJECT

	<b>2020</b>	<b>2019</b>
Advertising	25,964	56,107
Amortization	355,632	350,748
Audit and Legal	105,449	94,273
Bad Debts	-	206
Board conference, honorariums and travel	37,827	105,979
Bursaries	1,000	-
Employee Benefits	2,401,014	2,417,531
Insurance	76,027	69,147
Office Supplies & Equipment	187,933	197,648
Postage & Courier	31,478	27,514
Purchased Services	1,734,817	1,355,896
Rent, Maintenance and utilities	1,381,223	1,224,012
Salaries and Wages	10,654,984	10,203,824
Supplies & Services	1,135,737	1,327,255
Telephone	176,554	162,283
Travel - Regular	152,838	443,976
Travel - Conference	82,187	138,762
	18,540,664	18,175,161

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

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 10,086,900	\$ 10,959,700
Ministry of Health and Long-term Care - one time	1,086,000	-
Municipal levies	2,462,435	2,462,435
Donations	6	-
Interest income	45,539	80,277
Other revenue and user fees	221,589	362,962
<b>TOTAL REVENUE</b>	<b>13,902,469</b>	<b>13,865,374</b>
<b>EXPENSES</b>		
Advertising	25,964	39,387
Allocated costs	31,995	31,995
Amortization	306,619	327,868
Audit and legal	70,322	59,508
Bad debts	-	206
Board conference, honorariums and travel	36,627	105,979
Bursaries	1,000	-
Employee benefits	1,829,651	1,972,612
Insurance	64,027	56,147
Office supplies and equipment	150,569	154,843
Postage and courier	30,880	27,033
Purchased services	390,605	364,942
Rent, maintenance and utilities	1,343,860	1,182,007
Salaries and wages	7,985,313	8,106,585
Supplies and services	499,749	423,918
Telephone	165,523	155,504
Travel - regular	88,415	295,805
Travel - conference	54,088	102,643
<b>TOTAL EXPENSES</b>	<b>13,075,207</b>	<b>13,406,982</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>827,262</b>	<b>458,392</b>
Provision for recovery	(1,083,059)	(216,585)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (255,798)</b>	<b>\$ 241,807</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (255,798)	\$ 241,807
Add: amortization	306,619	271,333
Less: capital assets	(525,327)	(153,923)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (474,505)</b>	<b>\$ 359,217</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	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care	\$ 63,948	\$ 103,925
Ministry of Health and Long-term Care - one time	12,217	-
<b>TOTAL REVENUE</b>	<b>76,165</b>	<b>103,925</b>
<b>EXPENSES</b>		
Salaries and wages	76,022	103,925
<b>TOTAL EXPENSES</b>	<b>76,022</b>	<b>103,925</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>143</b>	<b>-</b>
Provision for recovery	(143)	-
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 - 100% Funded Public Health Division**  
**Schedule 3**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>		<b>2019</b>	
<b>REVENUE</b>				
Ministry of Health and Long-term Care	\$	2,345,000	\$	1,777,500
Other revenue and user fees		5,706		2,632
<b>TOTAL REVENUE</b>		<b>2,350,706</b>		<b>1,780,132</b>
<b>EXPENSES</b>				
Advertising		-		16,100
Allocated costs		26,697		4,872
Amortization		25,775		1,120
Audit and legal		29,927		2,941
Board conference, honorariums and travel		1,200		-
Employee benefits		125,476		44,432
Office supplies and equipment		15,885		42,016
Postage and courier		40		67
Purchased services		1,047,851		438,824
Salaries and wages		563,434		191,558
Supplies and services		93,081		78,331
Travel - regular		7,808		18,162
Travel - conference		6,351		4,454
<b>TOTAL EXPENSES</b>		<b>1,943,525</b>		<b>842,877</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>		<b>407,181</b>		<b>937,255</b>
Provision for recovery		(244,725)		(910,687)
Deferred revenue		-		-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$</b>	<b>162,456</b>	<b>\$</b>	<b>26,568</b>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$	162,456	\$	26,568
Add: amortization		25,775		1,120
Less: capital assets		(188,231)		(27,690)
<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 - Pandemic Pay  
Schedule 4  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 98,200	\$ -
<b>TOTAL REVENUE</b>	<b>98,200</b>	<b>-</b>
<b>EXPENSES</b>		
Employee benefits	2,067	-
Salaries and wages	23,124	-
<b>TOTAL EXPENSES</b>	<b>25,191</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>73,009</b>	<b>-</b>
Provision for recovery	(73,009)	-
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 2020-2021 - Needle Exchange Program**  
**Schedule 5**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 118,700	\$ -
<b>TOTAL REVENUE</b>	<b>118,700</b>	<b>-</b>
<b>EXPENSES</b>		
Supplies and services	102,353	-
<b>TOTAL EXPENSES</b>	<b>102,353</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>16,347</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(16,347)	-
<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 2020-2021 – New Purpose Built Vaccine Refrigerators**  
**Schedule 6**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<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>		
<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>	16,200	-
Provision for recovery	-	-
Deferred revenue	(16,200)	-
<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 2020-2021 - Public Health Case And Contact Management**  
**Schedule 7**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 24,600	\$ -
<b>TOTAL REVENUE</b>	<b>24,600</b>	<b>-</b>
<b>EXPENSES</b>		
Amortization	2,495	-
Office supplies and equipment	1,770	-
<b>TOTAL EXPENSES</b>	<b>4,265</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>20,335</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 20,335</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 20,335	\$ -
Add: amortization	2,495	-
Less: capital assets	(22,830)	-
<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 2020-2021 - IPAC Hub Program  
Schedule 8  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 530,000	\$ -
<b>TOTAL REVENUE</b>	<b>530,000</b>	<b>-</b>
<b>EXPENSES</b>		
Employee benefits	14,840	-
Salaries and wages	35,653	-
Travel - regular	891	-
<b>TOTAL EXPENSES</b>	<b>51,384</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>478,616</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(478,616)	-
<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: NWHU Select Dental Hygiene Clinic**  
**Schedule 9**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 93,900
Transfer (to)/from deferred revenue	93,900	-
<b>TOTAL REVENUE</b>	<b>93,900</b>	<b>93,900</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>93,900</b>	<b>93,900</b>
Provision for recovery	-	-
Deferred revenue	(93,900)	(93,900)
<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: Pickle Lake Health Clinic**  
**Schedule 10**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 89,700
Transfer (to)/from deferred revenue	89,700	-
<b>TOTAL REVENUE</b>	<b>89,700</b>	<b>89,700</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>89,700</b>	<b>89,700</b>
Provision for recovery	-	-
Deferred revenue	(89,700)	(89,700)
<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 11**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 537,300
Transfer (to)/from deferred revenue	537,300	-
<b>TOTAL REVENUE</b>	<b>537,300</b>	<b>537,300</b>
<b>EXPENSES</b>		
Office supplies and equipment	18,987	-
Supplies and services	1,958	-
<b>TOTAL EXPENSES</b>	<b>20,945</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>516,355</b>	<b>537,300</b>
Provision for recovery	-	-
Deferred revenue	(516,355)	(537,300)
<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 12**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 97,800
Transfer (to)/from deferred revenue	97,800	-
<b>TOTAL REVENUE</b>	<b>97,800</b>	<b>97,800</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</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>97,800</b>
Provision for recovery	-	-
Deferred revenue	(97,800)	(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 2020-2021 - School Focused Nurses**  
**Schedule 13**  
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ 335,000	\$ -
<b>TOTAL REVENUE</b>	<b>335,000</b>	<b>-</b>
<b>EXPENSES</b>		
Employee benefits	23,019	-
Salaries and wages	125,235	-
<b>TOTAL EXPENSES</b>	<b>148,254</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>186,746</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(186,746)	-
<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 - New Purpose-Built Vaccine Refrigerators**  
**Schedule 14**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 16,200
<b>TOTAL REVENUE</b>	<b>-</b>	<b>16,200</b>
<b>EXPENSES</b>		
Amortization	-	3,479
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>3,479</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>12,721</b>
Provision for recovery	-	(663)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 12,058</b>
<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>	<b>\$ -</b>	<b>\$ -</b>

Northwestern Health Unit  
**Statement of Financial Activities - One-Time Funding 2019-2020 - Needle Exchange Program Initiative**  
**Schedule 15**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 57,200
<b>TOTAL REVENUE</b>	<b>-</b>	<b>57,200</b>
<b>EXPENSES</b>		
Purchased services	-	4,915
Supplies and services	-	52,285
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>57,200</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 2018-2019 - Mandatory Programs: Change Management**  
**Schedule 16**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 50,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>50,000</b>
<b>EXPENSES</b>		
Purchased services	-	20,352
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>20,352</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>29,648</b>
Provision for recovery	-	(29,648)
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 - Healthy Smiles Ontario Program: Dental Instruments**  
**Schedule 17**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 9,579
<b>TOTAL REVENUE</b>	<b>-</b>	<b>9,579</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</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>9,579</b>
Provision for recovery	-	(6,078)
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 3,501</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 3,501
Add: amortization	-	-
Less: capital assets	-	(3,501)
<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)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 831,842
<b>TOTAL REVENUE</b>	<b>-</b>	<b>831,842</b>
<b>EXPENSES</b>		
Audit and legal	-	25,987
Employee benefits	-	10,775
Purchased services	-	182,608
Salaries and wages	-	55,724
Supplies and services	-	92,233
Travel - regular	-	17,744
Travel - conference	-	10,814
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>395,885</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>435,957</b>
Provision for recovery	-	(435,957)
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 - Infectious Disease Program Assistant**  
**Schedule 19**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 40,706
<b>TOTAL REVENUE</b>	<b>-</b>	<b>40,706</b>
<b>EXPENSES</b>		
Employee benefits	-	1,102
Salaries and wages	-	11,104
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>12,206</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>28,500</b>
Provision for recovery	-	(28,500)
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 - Vision Screening Tools**  
**Schedule 20**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Health and Long-term Care - one time	\$ -	\$ 49,600
<b>TOTAL REVENUE</b>	<b>-</b>	<b>49,600</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</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>49,600</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ -</b>	<b>\$ 49,600</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>\$ -</b>	<b>\$ 49,600</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - One-Time Funding 2018-2019 - Four Directions Community Pathways Partnerships**  
**Schedule 21**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>		<b>2019</b>
<b>REVENUE</b>			
Transfer (to)/from deferred revenue	\$	-	\$ 21,617
<b>TOTAL REVENUE</b>		-	<b>21,617</b>
<b>EXPENSES</b>			
Supplies and services		-	20,347
Travel - regular		-	1,270
<b>TOTAL EXPENSES</b>		-	<b>21,617</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>\$ -</b>
<b>Reconciliation for funding purposes:</b>			
Excess of revenue over expenses for the year as above	\$	-	\$ -
Add: amortization		-	-
Less: capital assets		-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>



Northwestern Health Unit  
**Statement of Financial Activities - One-Time Funding 2018-2019 - Northern Fruit and Vegetable Program**  
**Schedule 22**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Transfer (to)/from deferred revenue	\$ -	\$ 224,722
<b>TOTAL REVENUE</b>	<b>-</b>	<b>224,722</b>
<b>EXPENSES</b>		
Employee benefits	-	2,653
Purchased services	-	35,534
Salaries and wages	-	9,644
Supplies and services	-	169,770
Travel - regular	-	6,271
Travel - conference	-	850
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>224,722</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 23**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 908,520	\$ 908,525
Transfer (to)/from deferred revenue	(381)	-
<b>TOTAL REVENUE</b>	<b>908,139</b>	<b>908,525</b>
<b>EXPENSES</b>		
Amortization	1,451	-
Employee benefits	144,167	168,892
Postage and courier	384	213
Salaries and wages	692,180	710,769
Supplies and services	8,211	1,377
Telephone	-	180
Travel - regular	8,218	22,175
Travel - conference	1,197	5,300
<b>TOTAL EXPENSES</b>	<b>855,808</b>	<b>908,906</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>52,331</b>	<b>(381)</b>
Provision for recovery	(4,276)	-
Deferred revenue	(37,981)	381
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 10,074</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 10,074	\$ -
Add: amortization	1,451	-
Less: capital assets	(11,525)	-
<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 24**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 926,517	\$ 926,517
Other revenue and user fees	20,720	20,000
Transfer (to)/from deferred revenue	136,977	52,121
<b>TOTAL REVENUE</b>	<b>1,084,214</b>	<b>998,638</b>
<b>EXPENSES</b>		
Amortization	3,688	3,450
Audit and legal	4,000	4,000
Employee benefits	127,838	111,756
Office supplies and equipment	595	-
Purchased services	150,960	150,960
Rent, maintenance and utilities	30,980	36,164
Salaries and wages	500,963	512,920
Supplies and services	5,595	7,923
Telephone	6,503	5,988
Travel - regular	7,798	22,494
Travel - conference	418	9,456
<b>TOTAL EXPENSES</b>	<b>839,338</b>	<b>865,111</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>244,876</b>	<b>133,527</b>
Provision for recovery	(56,432)	-
Deferred revenue	(190,316)	(136,977)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (1,872)</b>	<b>\$ (3,450)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (1,872)	\$ (3,450)
Add: amortization	3,688	3,450
Less: capital assets	(1,817)	-
<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 - Preschool Speech and Language Program**  
**Schedule 25**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services - one time	\$ -	\$ 29,000
Transfer (to)/from deferred revenue	27,937	-
<b>TOTAL REVENUE</b>	<b>27,937</b>	<b>29,000</b>
<b>EXPENSES</b>		
Employee benefits	2,134	-
Salaries and wages	14,352	-
Supplies and services	-	1,063
<b>TOTAL EXPENSES</b>	<b>16,486</b>	<b>1,063</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>11,451</b>	<b>27,937</b>
Provision for recovery	(11,451)	-
Deferred revenue	-	(27,937)
<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 - Infant Hearing Program**  
**Schedule 26**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 141,611	\$ 141,611
Transfer (to)/from deferred revenue	405	11,511
<b>TOTAL REVENUE</b>	<b>142,016</b>	<b>153,122</b>
<b>EXPENSES</b>		
Amortization	15,326	14,555
Audit and legal	1,200	1,200
Employee benefits	18,073	22,340
Office supplies and equipment	107	539
Postage and courier	96	126
Purchased services	6,030	14,595
Rent, maintenance and utilities	4,383	5,841
Salaries and wages	85,591	98,412
Supplies and services	3,959	4,031
Travel - regular	3,093	4,683
Travel - conference	-	950
<b>TOTAL EXPENSES</b>	<b>137,858</b>	<b>167,272</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>4,158</b>	<b>(14,150)</b>
Provision for recovery	(3,596)	-
Deferred revenue	(10,782)	(405)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (10,219)</b>	<b>\$ (14,555)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (10,219)	\$ (14,555)
Add: amortization	15,326	14,555
Less: capital assets	(5,108)	-
<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 2020-2021 - Infant Hearing Program**  
**Schedule 27**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Children, Community and Social Services - one time	\$ 24,152	\$ -
<b>TOTAL REVENUE</b>	<b>24,152</b>	<b>-</b>
<b>EXPENSES</b>		
Purchased services	455	-
Supplies and services	1,161	-
<b>TOTAL EXPENSES</b>	<b>1,616</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>22,536</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(22,536)	-
<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 - Infant Hearing Program**  
**Schedule 28**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Children, Community and Social Services - one time	\$ -	\$ 15,940
Transfer (to)/from deferred revenue	11,297	-
<b>TOTAL REVENUE</b>	<b>11,297</b>	<b>15,940</b>
<b>EXPENSES</b>		
Employee benefits	1,467	787
Salaries and wages	6,234	3,856
<b>TOTAL EXPENSES</b>	<b>7,701</b>	<b>4,643</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>3,596</b>	<b>11,297</b>
Provision for recovery	(3,596)	-
Deferred revenue	-	(11,297)
<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 - Blind-Low Vision Program**  
**Schedule 29**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 49,454	\$ 49,454
Transfer (to)/from deferred revenue	1,133	1,382
<b>TOTAL REVENUE</b>	<b>50,587</b>	<b>50,836</b>
<b>EXPENSES</b>		
Employee benefits	1,741	1,666
Purchased services	34,500	34,500
Salaries and wages	8,464	8,538
Travel - regular	5,001	4,999
<b>TOTAL EXPENSES</b>	<b>49,706</b>	<b>49,703</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>881</b>	<b>1,133</b>
Provision for recovery	-	-
Deferred revenue	(881)	(1,133)
<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 30**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	\$ 515,265	\$ 515,271
Donations	12,809	15,086
Other revenue and user fees	45,837	42,966
Transfer (to)/from deferred revenue	67,898	103,781
<b>TOTAL REVENUE</b>	<b>641,809</b>	<b>677,104</b>
<b>EXPENSES</b>		
Allocated costs	22,829	22,829
Employee benefits	24,989	29,042
Purchased services	94,148	46,720
Salaries and wages	121,677	140,306
Supplies and services	268,113	361,077
Travel - regular	304	3,136
Travel - conference	360	1,077
<b>TOTAL EXPENSES</b>	<b>532,420</b>	<b>604,187</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>109,389</b>	<b>72,917</b>
Provision for recovery	(18,347)	(5,019)
Deferred revenue	(91,042)	(67,898)
<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 Summer Food & Snack Relief**  
**Schedule 31**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Ministry of Children, Community and Social Services - one time	\$ 18,300	\$ -
<b>TOTAL REVENUE</b>	<b>18,300</b>	<b>-</b>
<b>EXPENSES</b>		
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>18,300</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(18,300)	-
<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 32  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Federal grants	\$ 114,732	\$ 114,732
Transfer (to)/from deferred revenue	3,354	(393)
<b>TOTAL REVENUE</b>	<b>118,086</b>	<b>114,339</b>
<b>EXPENSES</b>		
Allocated costs	11,474	11,473
Employee benefits	17,192	13,762
Postage and courier	46	54
Salaries and wages	71,009	67,828
Supplies and services	10,951	7,437
Travel - regular	3,723	10,431
<b>TOTAL EXPENSES</b>	<b>114,395</b>	<b>110,985</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>3,691</b>	<b>3,354</b>
Provision for recovery	-	-
Deferred revenue	(3,691)	(3,354)
<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 - Children's Oral Health Initiative**  
**Schedule 33**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Federal grants	\$ -	\$ 7,000
Transfer (to)/from deferred revenue	7,000	-
<b>TOTAL REVENUE</b>	<b>7,000</b>	<b>7,000</b>
<b>EXPENSES</b>		
Supplies and services	6,975	-
<b>TOTAL EXPENSES</b>	<b>6,975</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>25</b>	<b>7,000</b>
Provision for recovery	(25)	-
Deferred revenue	-	(7,000)
<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 - Greenshield Oral Health Project  
Schedule 34  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Other revenue and user fees	\$ 120,000	\$ -
<b>TOTAL REVENUE</b>	<u>120,000</u>	<u>-</u>
<b>EXPENSES</b>		
<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>	120,000	-
Provision for recovery	-	-
Deferred revenue	(120,000)	-
<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 - Climate Change and Health Adaptation Capacity Building**  
**Schedule 35**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Federal grants	\$ 116,626	\$ 36,115
<b>TOTAL REVENUE</b>	<b>116,626</b>	<b>36,115</b>
<b>EXPENSES</b>		
Employee benefits	8,258	2,998
Salaries and wages	75,089	26,513
Travel - regular	10,042	5,272
Travel - conference	16,398	1,332
<b>TOTAL EXPENSES</b>	<b>109,787</b>	<b>36,115</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>6,839</b>	<b>-</b>
Provision for recovery	-	-
Deferred revenue	(6,839)	-
<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)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Other revenue and user fees	\$ 247,531	\$ 227,974
<b>TOTAL REVENUE</b>	<b>247,531</b>	<b>227,974</b>
<b>EXPENSES</b>		
Allocated costs	20,000	20,000
Amortization	277	276
Audit and legal	-	637
Employee benefits	23,947	26,129
Insurance	12,000	13,000
Office supplies and equipment	19	250
Postage and courier	33	21
Purchased services	96	148
Salaries and wages	101,602	108,472
Supplies and services	4,454	5,419
Telephone	458	611
Travel - regular	16,429	14,243
Travel - conference	580	777
<b>TOTAL EXPENSES</b>	<b>179,895</b>	<b>189,983</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>67,636</b>	<b>37,991</b>
Provision for recovery	-	-
Deferred revenue	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ 67,636</b>	<b>\$ 37,991</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 67,636	\$ 37,991
Add: amortization	277	276
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ 67,913</b>	<b>\$ 38,267</b>

Northwestern Health Unit  
**Statement of Financial Activities - Health Canada Substance Use and Addictions Program**  
**Schedule 37**  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Federal grants	\$ 240,798	\$ -
<b>TOTAL REVENUE</b>	<b>240,798</b>	<b>-</b>
<b>EXPENSES</b>		
Employee benefits	19,257	-
Rent, maintenance and utilities	2,000	-
Salaries and wages	95,209	-
Supplies and services	2,234	-
Telephone	4,071	-
Travel - regular	108	-
<b>TOTAL EXPENSES</b>	<b>122,879</b>	<b>-</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>117,919</b>	<b>-</b>
Provision for recovery	(117,919)	-
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 – Nuclear Waste Management Organization  
Schedule 38  
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2020	2019
<b>REVENUE</b>		
Donations	\$ 50,000	\$ -
<b>TOTAL REVENUE</b>	<u>50,000</u>	<u>-</u>
<b>EXPENSES</b>		
Supplies and services	13,685	-
<b>TOTAL EXPENSES</b>	<u>13,685</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	36,315	-
Provision for recovery	-	-
Deferred revenue	(36,315)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Other Programs**  
**Schedule 39**  
(Unaudited - see Independent Auditor's Report)

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE</b>		
Donations	\$ 18,057	\$ -
Other revenue and user fees	181,401	259,560
Transfer (to)/from deferred revenue	144,584	124,763
<b>TOTAL REVENUE</b>	<b>344,042</b>	<b>384,323</b>
<b>EXPENSES</b>		
Advertising	-	620
Allocated costs	805	622
Employee benefits	16,899	8,585
Purchased services	10,173	61,798
Salaries and wages	73,833	47,670
Supplies and services	113,259	102,044
Travel - regular	1,008	17,291
Travel - conference	2,797	1,109
<b>TOTAL EXPENSES</b>	<b>218,774</b>	<b>239,739</b>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>125,268</b>	<b>144,584</b>
Provision for recovery	(13,395)	-
Deferred revenue	(111,874)	(144,584)
<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 40**

(Unaudited - see Independent Auditor's Report)

<b>Municipality</b>	<b>Population 2020</b>	<b>Levy 2020</b>	<b>Levy Rebate 2020</b>	<b>Net Levy 2020</b>	<b>Population 2019</b>	<b>Net Levy 2019</b>
City of Dryden	5,775	\$ 393,327	\$ 29,546	\$ 363,781	5,775	\$ 363,781
City of Kenora	11,078	754,508	56,678	697,830	11,078	697,830
Municipality of Machin	715	48,698	3,658	45,040	715	45,040
Municipality of Red Lake	2,747	187,094	14,054	173,040	2,747	173,040
Town of Fort Frances	6,000	408,652	30,698	377,954	6,000	377,954
Town of Rainy River	620	42,227	3,172	39,055	620	39,055
Town of Sioux Lookout	3,455	235,316	17,677	217,639	3,455	217,639
Township of Alberton	752	51,217	3,847	47,370	752	47,370
Township of Atikokan	2,227	151,678	11,394	140,284	2,227	140,284
Township of Chapple	494	33,645	2,527	31,118	494	31,118
Township of Dawson	397	27,039	2,031	25,008	397	25,008
Township of Ear Falls	719	48,971	3,679	45,292	719	45,292
Township of Emo	996	67,836	5,096	62,740	996	62,740
Township of Ignace	942	64,159	4,820	59,339	942	59,339
Township of La Vallee	788	53,670	4,032	49,638	788	49,638
Township of Lake of the Woods	233	15,869	1,192	14,677	233	14,677
Township of Morley	380	25,881	1,944	23,937	380	23,937
Township of Pickle Lake	268	18,253	1,371	16,882	268	16,882
Township of Sioux Narrows-Nestor Falls	505	34,395	2,584	31,811	505	31,811
	<b>39,091</b>	<b>\$ 2,662,435</b>	<b>\$ 200,000</b>	<b>\$ 2,462,435</b>	<b>39,091</b>	<b>\$ 2,462,435</b>

Allocated as follows:

Mandatory cost-shared programs (Schedule 1)	<u><u>\$ 2,462,435</u></u>	<u><u>\$ 2,462,435</u></u>
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Population is based on most recent enumeration, conducted under Section 15 of the Assessment Act.