



**Northwestern
Health Unit**

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December 31, 2021
Financial Statements

Northwestern Health Unit

Northwestern Health Unit

December 31, 2021

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Management's Responsibility

To the Board of Health:

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

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

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

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


Chief Executive Officer

Kenora, Ontario
April 26, 2022

To the Board of Health of the Northwestern Health Unit:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Northwestern Health Unit (the "Organization"), which comprise the statement of financial position as at December 31, 2021, 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, 2021, 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.

Auditor's 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

April 26, 2022

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

**Northwestern Health Unit
Statement of Financial Position**

For the year ended December 31	2021	2020
Financial Assets		
Cash (Note 3)	\$ 6,901,572	\$ 4,794,527
Accounts Receivable (Note 4)	1,355,742	2,469,183
	8,257,314	7,263,710
Liabilities		
Accounts Payable and Government Contributions Repayable (Note 6)	4,210,088	3,466,243
Accrued Vacation Pay	124,336	101,478
Deferred Revenue (Note 7)	2,479,131	2,188,146
Employee Future Benefits (Note 8)	677,056	609,830
	7,490,611	6,365,697
Net Financial Assets	766,703	898,013
Contingent Liabilities (Note 10)		
Commitments (Note 11)		
Non-Financial Assets		
Prepaid Expenses	636,745	591,793
Capital Assets (Note 5)	2,215,506	1,747,392
	2,852,251	2,339,185
Accumulated Surplus (Note 9)	\$ 3,618,954	\$ 3,237,198

On behalf of the Board:



Board Chair



Chief Executive Officer

Northwestern Health Unit
Statement of Operations and Accumulated Surplus

	2021	2021	2020
For the year ended December 31	Budget	Actual	Actual
	(Note 17)		
Revenue			
Ministry of Health and Long-term Care	\$ 12,567,100	\$ 12,565,472	\$ 12,495,848
Ministry of Health and Long-term Care - one time	2,776,805	2,986,403	2,220,917
Ministry of Children, Community and Social Services	2,638,245	2,638,242	2,541,367
Ministry of Children, Community and Social Services - one time	188,952	182,800	42,452
Federal Grants	655,670	655,669	472,156
Municipal Levies	2,462,435	2,342,773	2,462,435
Donations	661	3,066	80,871
Interest Income	37,000	30,666	45,539
Other Revenue & User Fees	658,854	802,274	728,984
Transfer from Deferred Revenue	1,443,859	2,264,139	1,218,904
Total Revenue	23,429,581	24,471,504	22,309,473
Expenses (Note 18)			
Mandatory Programs	13,934,863	14,235,991	13,119,233
100% Funded Programs	2,400,805	1,748,774	1,916,828
One-Time Programs	1,775,059	844,576	352,392
Healthy Babies Healthy Children	911,401	865,071	855,808
Preschool Speech and Language, Infant Hearing, Blind-Low Vision	1,271,974	981,319	1,052,704
Student Nutrition Program	670,387	626,586	509,590
Children's Oral Health Initiative	107,594	71,313	109,896
Other Funded Programs	2,115,403	908,349	624,213
Total Expenses	23,187,486	20,281,979	18,540,664
Annual surplus before deferred revenue and expected settlements	242,095	4,189,525	3,768,809
Deferred revenue and expected government contribution settlements	-	(3,785,404)	(3,776,194)
Annual Surplus (Deficit) before undernoted item	242,095	404,121	(7,385)
Loss on disposal of capital assets	-	(22,365)	-
Annual Surplus (Deficit)	242,095	381,756	(7,385)
Accumulated Surplus, beginning of year	3,237,198	3,237,198	3,244,583
Accumulated Surplus, end of year	\$ 3,479,293	\$ 3,618,954	\$ 3,237,198

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

	2021		2021		2020
For the year ended December 31	Budget		Actual		Actual
	(Note 17)				
Operating Activities					
Annual surplus (deficit)	\$ 242,095	\$	381,756	\$	(7,385)
Acquisition of tangible capital assets	(664,977)		(905,867)		(754,834)
Amortization of tangible capital assets	415,388		415,388		355,632
Loss on disposal of capital assets	-		22,365		-
	<u>(7,494)</u>		<u>(86,358)</u>		<u>(406,587)</u>
Acquisition of prepaid expenses	(115,000)		(241,787)		(610,999)
Use/consumption of prepaid expenses	115,000		196,835		146,401
	<u>-</u>		<u>(44,952)</u>		<u>(464,598)</u>
Net change in net financial assets	(7,494)		(131,310)		(871,185)
Net Financial Assets, beginning of year	898,013		898,013		1,769,198
Net Financial Assets, end of year	\$ 890,519	\$	766,703	\$	898,013

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	2021	2020
Operating Activities		
Annual Surplus (Deficit)	\$ 381,756	\$ (7,385)
Non-cash charges to operations		
Amortization	415,388	355,632
Loss on disposal of capital asset	22,365	-
	<u>819,509</u>	<u>348,247</u>
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	1,113,441	(886,953)
Decrease (increase) in prepaid expense	(44,952)	(464,598)
Increase (decrease) in accounts payable and government contributions repayable	743,845	867,461
Increase (decrease) in accrued vacation pay	22,858	(30,497)
Increase (decrease) in employee future benefits	67,226	61,577
Increase (decrease) in deferred revenue	290,985	928,502
	<u>3,012,912</u>	<u>823,739</u>
Capital transactions		
Acquisition of capital assets	(905,867)	(754,834)
Net change in cash	2,107,045	(68,905)
Cash, beginning of year	<u>4,794,527</u>	<u>4,725,622</u>
Cash, end of year	\$ 6,901,572	\$ 4,794,527

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

December 31, 2021

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

In 2021 the global outbreak of COVID-19 (coronavirus) continued to have a significant impact on businesses and organizations. The impact of the virus required that, other than some essential work continuing, most regular programming was put on hold and the majority of staff redeployed to COVID-19 management and vaccine delivery across our region. At this time, the extent of the impact the COVID-19 outbreak is unknown. As we have seen in the epidemiology, 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, the duration of the outbreak and whether we will need to put new systems and processes in place to manage the disease on a permanent basis.

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.

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

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, 2021

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 contribution 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 specified dates 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 Lifeworks method which is determined as the yield on province of Ontario bonds, plus 45% of the spread between the yield on AA corporate bonds and the yield on province of Ontario bonds.

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, 2021

3. Cash

	2021	2020
Unrestricted cash	\$ 6,901,572	\$ 4,794,527

The Northwestern Health Unit's chequing accounts are held at two chartered banks. Interest is paid at a rate of prime minus 1.95%. The organization has an approved credit limit of \$500,000 from a chartered bank which bears interest at prime rate and is unsecured.

4. Accounts Receivable

	2021	2020
Province of Ontario	\$ 605,310	\$ 1,973,155
Government of Canada	518,249	268,074
Municipalities	3	12,641
Employee advances	(1,635)	1,256
HST rebates	144,922	160,954
Other	88,893	53,103
	\$ 1,355,742	\$ 2,469,183

December 31, 2021

5. Capital Assets

	2021									
	Opening Cost	Additions	Disposals	Ending Cost	Opening Accumulated Amortization	Amortization	Adjustment on Disposal	Ending Accumulated Amortization	Net Book Value	
Automotive	\$ 711,725	\$ -	\$ -	\$ 711,725	\$ 468,663	\$ 29,510	\$ -	\$ 498,173	\$ 213,552	
Equipment	2,103,617	546,530	134,117	2,516,030	1,357,556	243,551	133,972	1,467,135	1,048,895	
Leasehold improvements	1,438,780	352,496	-	1,791,276	822,456	93,080	-	915,536	875,740	
Software and licenses	672,927	6,841	353,972	325,796	530,982	49,247	331,752	248,477	77,319	
	<u>\$ 4,927,049</u>	<u>\$ 905,867</u>	<u>\$ 488,089</u>	<u>\$ 5,344,827</u>	<u>\$ 3,179,657</u>	<u>\$ 415,388</u>	<u>\$ 465,724</u>	<u>\$ 3,129,321</u>	<u>\$ 2,215,506</u>	

	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	
	<u>\$ 4,172,215</u>	<u>\$ 754,834</u>	<u>\$ -</u>	<u>\$ 4,927,049</u>	<u>\$ 2,824,025</u>	<u>\$ 355,632</u>	<u>\$ -</u>	<u>\$ 3,179,657</u>	<u>\$ 1,747,392</u>	

December 31, 2021

6. Accounts Payable and Government Contributions Repayable

	2021	2020
Trade	\$ 691,227	\$ 876,573
Payroll liabilities	672,533	524,244
Accrued salaries and wages	287,779	136,862
Government of Canada	1,748	1,407
Ministry of Health and Long-term Care	2,276,785	1,813,481
Ministry of Children, Community and Social Services	280,016	113,676
	\$ 4,210,088	\$ 3,466,243

7. Deferred Revenue

	2021	2020
Federal Government		
Children's Oral Health Initiative	\$ 70,088	\$ 32,374
Climate Change	36,037	6,839
Substance Use and Addictions Program	147,438	-
Province of Ontario		
Blind-Low Vision	1,213	881
Healthy Babies Healthy Children	66,985	37,981
Infant Hearing Program	7,461	10,782
Needle Exchange	-	16,347
One-Time - OSDCP: Dental Clinic Upgrades - Mary Berglund	-	97,800
One-Time - OSDCP: Mobile Dental Clinic	514,555	516,355
One-Time - OSDCP: NWHU Select Dental Hygiene Clinic	-	93,900
One-Time - OSDCP: Pickle Lake Health Clinic	-	89,700
One-Time Infant Hearing Program	-	22,536
One-Time IPAC Hub	672,183	478,616
Preschool Speech and Language	309,048	190,316
School Focused Nurses	114,378	186,746
Student Nutrition Program	92,786	109,342
Vaccine Refrigerator	-	16,200
Donations	12,057	12,057
Donations - NWMO Covid 19	14,994	36,315
Green Shield Canada	200,690	120,000
Other	219,218	113,059
	\$ 2,479,131	\$ 2,188,146

December 31, 2021

8. Employee Future Benefits

	2021		2020	
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 49,842	\$ 733,949	\$ 783,791	\$ 787,284
Unamortized actuarial gains (losses) at December 31	(1,312)	(105,423)	(106,735)	(177,454)
Employee future benefits liability at December 31	\$ 48,530		\$ 609,830	

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 at December 31, 2021 is based on an actuarial valuation prepared at December 31, 2021. 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:

	2021	2020
Wage and salary escalation	2.50%	2.50%
Discount rate	2.60%	2.80%

9. Accumulated Surplus

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

	2021	2020
Investment in tangible capital assets	\$ 2,215,506	\$ 1,747,392
Current funds	412,390	530,234
Reserve funds		
Capital	664,717	664,592
Part 8	300,807	267,452
Endowment	25,534	27,528
	\$ 3,618,954	
	\$ 3,237,198	

10. Contingent Liabilities

- a) At December 31, 2021 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 for the current year as disclosed in the statement of financial activities represent the Health Unit's best estimate of the funding repayable (receivable) based on current agreements with funding agencies. If the funding sources do not approve all or a portion of the expenses, the accumulated surplus of the Health Unit could be reduced by a material amount.

December 31, 2021

11. Commitments

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

2022	758,643
2023	724,865
2024	680,772
2025	659,921
2026	535,007

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

12. Public Sector Salary Disclosure Act

For 2021, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

Name	Salary/On Call	Taxable Benefits
Kit Ngan Young Hoon	\$ 325,613	\$ 861
Marilyn Herbacz	169,632	819
Judy Lynch	148,235	703
Alex Berry	143,343	716
Thomas Nabb	135,181	716
Donna Stanley	134,981	716
Gillian Lundin	131,452	716
Kim Gardiman	129,012	716
Dawn Sauve	126,635	716
Lee Pitt	123,823	716
Shannon Brown	118,393	677
Alison Ratcliffe	113,504	649
Michelle McLarty	107,369	292
Jessica Kivell	107,176	439
David Coats	106,677	290
Julie Slack	103,148	421
Dorian Lunny	100,051	637

December 31, 2021

13. 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 the 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 2021 was \$1,012,744 (2020 - \$1,023,390). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$61,600 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 \$69 million (2020 - \$7,655 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.

14. Related Party Transactions

During the year ended December 31, 2021, honorariums of \$17,761 (2020 - \$22,458) were paid to the Board of Health.

Included in expense is \$11,643 (2020 - \$27,713) paid for licensing costs to FSET Inc., a director's business. Included in accounts payable is nil (2020 - \$27,713) payable to FSET Inc. These amounts have been recorded at their exchange value.

15. Economic Dependence

The Northwestern Health Unit received approximately 83% (2020 - 83%) of its revenue from the Province of Ontario and approximately 10% (2020 - 11%) 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.

16. 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, 2021

17. Budget

The budget adopted by the Board of Health was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget expensed all tangible capital expenses and excluded amortization expense. As a result, the budget figures presented in the statement of operations and statement of changes in net financial assets represent the budget adopted by the Board of Health on February 26, 2021, subsequent amendments due to Ministry funding approvals and adjustments, as follows:

	2021
Budget surplus (deficit) for the year	\$ (7,494)
Add:	
Capital expenditures	664,977
Less:	
Amortization	(415,388)
Budget surplus per Statement of Operations	\$ 242,095

18. Expenses By Object

	2021	2020
Advertising	\$ 38,125	\$ 25,964
Amortization	415,388	355,632
Audit and legal	114,699	105,449
Board conference, honorariums and travel	25,657	37,827
Bursaries	2,000	1,000
Employee benefits	2,580,435	2,401,014
Insurance	113,852	76,027
Office supplies and equipment	153,300	187,933
Postage and courier	30,668	31,478
Purchased services	1,743,708	1,734,817
Rent, maintenance and utilities	1,395,071	1,381,223
Salaries and wages	11,784,894	10,654,984
Supplies and services	1,439,302	1,135,737
Telephone	194,602	176,554
Travel - regular	188,564	152,838
Travel - conference	61,714	82,187
	\$ 20,281,979	\$ 18,540,664

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

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care	\$ 10,086,900	\$ 10,086,900
Ministry of Health and Long-term Care - one time	1,930,400	1,086,000
Municipal levies	2,342,773	2,462,435
Donations	-	6
Interest income	30,666	45,539
Other revenue and user fees	215,792	221,589
Total Revenue	14,606,531	13,902,469
Expenses		
Advertising	35,357	25,964
Allocated costs	31,995	31,995
Amortization	325,214	306,619
Audit and legal	105,895	70,322
Board conference, honorariums and travel	25,657	36,627
Bursaries	2,000	1,000
Employee benefits	1,930,988	1,829,651
Insurance	101,852	64,027
Office supplies and equipment	106,793	150,569
Postage and courier	30,047	30,880
Purchased services	406,970	390,605
Rent, maintenance and utilities	1,344,074	1,343,860
Salaries and wages	8,702,701	7,985,313
Supplies and services	602,308	499,749
Telephone	185,369	165,523
Travel - regular	152,513	88,415
Travel - conference	47,450	54,088
Total Expenses	14,137,183	13,075,207
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	469,348	827,262
Provision for recovery	(431,702)	(1,083,059)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 37,646	\$ (255,798)
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 37,646	\$ (255,798)
Add: amortization	325,214	306,619
Less: capital assets	(482,522)	(525,327)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ (119,662)	\$ (474,505)

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

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care	\$ 133,572	\$ 63,948
Ministry of Health and Long-term Care - one time	-	12,217
Total Revenue	133,572	76,165
Expenses		
Salaries and wages	130,802	76,022
Total Expenses	130,802	76,022
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	2,770	143
Provision for recovery	(2,770)	(143)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

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

For the year ended December 31	2021		2020	
Revenue				
Ministry of Health and Long-term Care	\$	2,345,000	\$	2,345,000
Other revenue and user fees		14,531		5,706
Total Revenue		2,359,531		2,350,706
Expenses				
Allocated costs		26,697		26,697
Amortization		63,502		25,775
Audit and legal		3,604		29,927
Board conference, honorariums and travel		-		1,200
Employee benefits		119,156		125,476
Office supplies and equipment		9,592		15,885
Postage and courier		-		40
Purchased services		846,683		1,047,851
Rent, maintenance and utilities		1,450		-
Salaries and wages		572,209		563,434
Supplies and services		123,896		93,081
Telephone		90		-
Travel - regular		4,604		7,808
Travel - conference		3,988		6,351
Total Expenses		1,775,471		1,943,525
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		584,060		407,181
Provision for recovery		(557,826)		(244,725)
Deferred revenue		-		-
Excess of revenue over expenses (expenses over revenue) for the year	\$	26,234	\$	162,456
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	26,234	\$	162,456
Add: amortization		63,502		25,775
Less: capital assets		(89,736)		(188,231)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2021-2022 - New Purpose Built Vaccine Refrigerators
Schedule 4
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020	
Revenue				
Ministry of Health and Long-term Care - one time	\$	6,000	\$	-
Total Revenue		<u>6,000</u>		<u>-</u>
Expenses				
Total Expenses		<u>-</u>		<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		6,000		-
Provision for recovery		-		-
Deferred revenue		-		-
Excess of revenue over expenses (expenses over revenue) for the year	\$	6,000	\$	-
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	6,000	\$	-
Add: amortization		-		-
Less: capital assets		(6,000)		-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2021-2022 - PHI Practicum
Schedule 5
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020
Revenue			
Ministry of Health and Long-term Care - one time	\$	20,000	\$ -
Total Revenue		<u>20,000</u>	<u>-</u>
Expenses			
Employee benefits		1,288	-
Salaries and wages		6,835	-
Total Expenses		<u>8,123</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		11,877	-
Provision for recovery		(11,877)	-
Deferred revenue		-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$	-	\$ -
Reconciliation for funding purposes:			
Excess of revenue over expenses for the year as above	\$	-	\$ -
Add: amortization		-	-
Less: capital assets		-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$ -

Northwestern Health Unit
Statement of Financial Activities - Pandemic Pay
Schedule 6
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 98,200
Total Revenue	-	98,200
Expenses		
Employee benefits	-	2,067
Salaries and wages	-	23,124
Total Expenses	-	25,191
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	73,009
Provision for recovery	-	(73,009)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - Needle Exchange Program
Schedule 7
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 118,700
Transfer (to)/from deferred revenue	16,347	-
Total Revenue	16,347	118,700
Expenses		
Supplies and services	16,347	102,353
Total Expenses	16,347	102,353
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	16,347
Provision for recovery	-	-
Deferred revenue	-	(16,347)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - New Purpose Built Vaccine Refrigerators
Schedule 8
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020
Revenue			
Ministry of Health and Long-term Care - one time	\$	-	\$ 16,200
Transfer (to)/from deferred revenue		16,200	-
Total Revenue		<u>16,200</u>	<u>16,200</u>
Expenses			
Total Expenses		<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		16,200	16,200
Provision for recovery		(122)	-
Deferred revenue		-	(16,200)
Excess of revenue over expenses (expenses over revenue) for the year	\$	16,078	\$ -
Reconciliation for funding purposes:			
Excess of revenue over expenses for the year as above	\$	16,078	\$ -
Add: amortization		-	-
Less: capital assets		(16,078)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - Public Health Case And Contact Management
Schedule 9
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 24,600
Total Revenue	-	24,600
Expenses		
Amortization	-	2,495
Office supplies and equipment	-	1,770
Total Expenses	-	4,265
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	20,335
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ 20,335
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ 20,335
Add: amortization	-	2,495
Less: capital assets	-	(22,830)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - IPAC Hub Program
Schedule 10
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care - one time	\$ 530,000	\$ 530,000
Transfer (to)/from deferred revenue	478,616	-
Total Revenue	1,008,616	530,000
Expenses		
Employee benefits	69,705	14,840
Salaries and wages	264,241	35,653
Supplies and services	1,876	-
Telephone	90	-
Travel - regular	521	891
Total Expenses	336,433	51,384
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	672,183	478,616
Provision for recovery	-	-
Deferred revenue	(672,183)	(478,616)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: NWHU Select Dental Hygiene Clinic
Schedule 11
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020	
Revenue				
Transfer (to)/from deferred revenue	\$	93,900	\$	93,900
Total Revenue		<u>93,900</u>		<u>93,900</u>
Expenses				
Office supplies and equipment		<u>360</u>		-
Total Expenses		<u>360</u>		-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		93,540		93,900
Provision for recovery		-		-
Deferred revenue		-		<u>(93,900)</u>
Excess of revenue over expenses (expenses over revenue) for the year	\$	93,540	\$	-
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	93,540	\$	-
Add: amortization		-		-
Less: capital assets		<u>(93,540)</u>		-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: Pickle Lake Health Clinic
Schedule 12
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020	
Revenue				
Transfer (to)/from deferred revenue	\$	89,700	\$	89,700
Total Revenue		<u>89,700</u>		<u>89,700</u>
Expenses				
Office supplies and equipment		<u>1,337</u>		-
Total Expenses		<u>1,337</u>		-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		88,363		89,700
Provision for recovery		-		-
Deferred revenue		-		<u>(89,700)</u>
Excess of revenue over expenses (expenses over revenue) for the year	\$	88,363	\$	-
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	88,363	\$	-
Add: amortization		-		-
Less: capital assets		<u>(88,363)</u>		-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: Mobile Dental Clinic
Schedule 13
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Transfer (to)/from deferred revenue	\$ 516,355	\$ 537,300
Total Revenue	516,355	537,300
Expenses		
Office supplies and equipment	1,800	18,987
Supplies and services	-	1,958
Total Expenses	1,800	20,945
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	514,555	516,355
Provision for recovery	-	-
Deferred revenue	(514,555)	(516,355)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - OSDCP: Dental Clinic Upgrades - Mary Berglund
Schedule 14
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020	
Revenue				
Transfer (to)/from deferred revenue	\$	97,800	\$	97,800
Total Revenue		<u>97,800</u>		<u>97,800</u>
Expenses				
Office supplies and equipment		<u>21,316</u>		-
Total Expenses		<u>21,316</u>		-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		76,484		97,800
Provision for recovery		-		-
Deferred revenue		-		<u>(97,800)</u>
Excess of revenue over expenses (expenses over revenue) for the year	\$	76,484	\$	-
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	76,484	\$	-
Add: amortization		-		-
Less: capital assets		<u>(76,484)</u>		-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - School Focused Nurses
Schedule 15
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Health and Long-term Care - one time	\$ 500,003	\$ 335,000
Transfer (to)/from deferred revenue	186,746	-
Total Revenue	686,749	335,000
Expenses		
Employee benefits	73,560	23,019
Salaries and wages	385,301	125,235
Total Expenses	458,861	148,254
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	227,888	186,746
Provision for recovery	(113,510)	-
Deferred revenue	(114,378)	(186,746)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Healthy Babies Healthy Children
Schedule 16
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services	\$ 908,520	\$ 908,520
Donations	488	-
Transfer (to)/from deferred revenue	37,981	(381)
Total Revenue	946,989	908,139
Expenses		
Amortization	2,879	1,451
Employee benefits	154,994	144,167
Postage and courier	335	384
Salaries and wages	686,814	692,180
Supplies and services	10,270	8,211
Telephone	720	-
Travel - regular	2,788	8,218
Travel - conference	6,271	1,197
Total Expenses	865,071	855,808
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	81,918	52,331
Provision for recovery	(17,812)	(4,276)
Deferred revenue	(66,985)	(37,981)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (2,879)	\$ 10,074
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (2,879)	\$ 10,074
Add: amortization	2,879	1,451
Less: capital assets	-	(11,525)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Preschool Speech and Language Program
Schedule 17
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services	\$ 1,023,387	\$ 926,517
Other revenue and user fees	20,000	20,720
Transfer (to)/from deferred revenue	190,316	136,977
Total Revenue	1,233,703	1,084,214
Expenses		
Amortization	4,741	3,688
Audit and legal	4,000	4,000
Employee benefits	109,870	127,838
Office supplies and equipment	4,973	595
Purchased services	157,271	150,960
Rent, maintenance and utilities	37,703	30,980
Salaries and wages	460,181	500,963
Supplies and services	6,779	5,595
Telephone	6,614	6,503
Travel - regular	2,443	7,798
Travel - conference	1,378	418
Total Expenses	795,953	839,338
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	437,750	244,876
Provision for recovery	(130,091)	(56,432)
Deferred revenue	(309,048)	(190,316)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (1,389)	\$ (1,872)
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (1,389)	\$ (1,872)
Add: amortization	4,741	3,688
Less: capital assets	(3,352)	(1,817)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - Preschool Speech and Language Program
Schedule 18
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Transfer (to)/from deferred revenue	\$ -	\$ 27,937
Total Revenue	-	27,937
Expenses		
Employee benefits	-	2,134
Salaries and wages	-	14,352
Total Expenses	-	16,486
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	11,451
Provision for recovery	-	(11,451)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Infant Hearing Program
Schedule 19
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services	\$ 141,612	\$ 141,611
Transfer (to)/from deferred revenue	10,782	405
Total Revenue	152,394	142,016
Expenses		
Amortization	13,769	15,326
Audit and legal	1,200	1,200
Employee benefits	18,164	18,073
Office supplies and equipment	-	107
Postage and courier	216	96
Purchased services	19,595	6,030
Rent, maintenance and utilities	5,844	4,383
Salaries and wages	70,079	85,591
Supplies and services	2,989	3,959
Travel - regular	4,115	3,093
Total Expenses	135,971	137,858
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	16,423	4,158
Provision for recovery	(22,731)	(3,596)
Deferred revenue	(7,461)	(10,782)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (13,769)	\$ (10,219)
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (13,769)	\$ (10,219)
Add: amortization	13,769	15,326
Less: capital assets	-	(5,108)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2020-2021 - Infant Hearing Program
Schedule 20
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services - one time	\$ -	\$ 24,152
Transfer (to)/from deferred revenue	22,536	-
Total Revenue	22,536	24,152
Expenses		
Purchased services	780	455
Supplies and services	779	1,161
Total Expenses	1,559	1,616
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	20,977	22,536
Provision for recovery	(4,484)	-
Deferred revenue	-	(22,536)
Excess of revenue over expenses (expenses over revenue) for the year	\$ 16,493	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 16,493	\$ -
Add: amortization	-	-
Less: capital assets	(16,493)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - Infant Hearing Program
Schedule 21
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Transfer (to)/from deferred revenue	\$ -	\$ 11,297
Total Revenue	-	11,297
Expenses		
Employee benefits	-	1,467
Salaries and wages	-	6,234
Total Expenses	-	7,701
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	3,596
Provision for recovery	-	(3,596)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Blind-Low Vision Program
Schedule 22
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services	\$ 49,452	\$ 49,454
Transfer (to)/from deferred revenue	881	1,133
Total Revenue	50,333	50,587
Expenses		
Employee benefits	1,619	1,741
Purchased services	34,500	34,500
Salaries and wages	6,717	8,464
Travel - regular	5,001	5,001
Total Expenses	47,837	49,706
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	2,496	881
Provision for recovery	(1,283)	-
Deferred revenue	(1,213)	(881)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Student Nutrition Program
Schedule 23
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services	\$ 515,271	\$ 515,265
Donations	-	12,809
Other revenue and user fees	-	45,837
Transfer (to)/from deferred revenue	91,042	67,898
Total Revenue	606,313	641,809
Expenses		
Allocated costs	22,829	22,829
Employee benefits	18,888	24,989
Purchased services	61,621	94,148
Salaries and wages	88,273	121,677
Supplies and services	267,644	268,113
Travel - regular	-	304
Travel - conference	36	360
Total Expenses	459,291	532,420
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	147,022	109,389
Provision for recovery	(54,235)	(18,347)
Deferred revenue	(92,787)	(91,042)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Student Nutrition Program Summer Food & Snack Relief
Schedule 24
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services - one time	\$ -	\$ 18,300
Transfer (to)/from deferred revenue	18,300	-
Total Revenue	18,300	18,300
Expenses		
Supplies and services	18,292	-
Total Expenses	18,292	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	8	18,300
Provision for recovery	(8)	-
Deferred revenue	-	(18,300)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2021-2022 - Safe Return To Schools
Schedule 25
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Ministry of Children, Community and Social Services - one time	\$ 182,800	\$ -
Total Revenue	182,800	-
Expenses		
Allocated costs	10,968	-
Supplies and services	171,832	-
Total Expenses	182,800	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Children's Oral Health Initiative
Schedule 26
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Federal grants	\$ 119,061	\$ 114,732
Transfer (to)/from deferred revenue	3,691	3,354
Total Revenue	122,752	118,086
Expenses		
Allocated costs	11,473	11,474
Employee benefits	10,761	17,192
Office supplies and equipment	100	-
Postage and courier	65	46
Salaries and wages	48,365	71,009
Supplies and services	10,905	10,951
Travel - regular	1,117	3,723
Total Expenses	82,786	114,395
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	39,966	3,691
Provision for recovery	-	-
Deferred revenue	(39,966)	(3,691)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - Children's Oral Health Initiative
Schedule 27
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Transfer (to)/from deferred revenue	\$ -	\$ 7,000
Total Revenue	-	7,000
Expenses		
Supplies and services	-	6,975
Total Expenses	-	6,975
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	25
Provision for recovery	-	(25)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Greenshield Oral Health Project
Schedule 28
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Other revenue and user fees	\$ 120,000	\$ 120,000
Transfer (to)/from deferred revenue	120,000	-
Total Revenue	240,000	120,000
Expenses		
Purchased services	35,278	-
Supplies and services	4,032	-
Total Expenses	39,310	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	200,690	120,000
Provision for recovery	-	-
Deferred revenue	(200,690)	(120,000)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Climate Change and Health Adaptation Capacity Building
Schedule 29
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Federal grants	\$ 117,404	\$ 116,626
Transfer (to)/from deferred revenue	6,839	-
Total Revenue	124,243	116,626
Expenses		
Employee benefits	8,807	8,258
Salaries and wages	79,399	75,089
Travel - regular	-	10,042
Travel - conference	-	16,398
Total Expenses	88,206	109,787
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	36,037	6,839
Provision for recovery	-	-
Deferred revenue	(36,037)	(6,839)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Part 8
Schedule 30
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Other revenue and user fees	\$ 249,160	\$ 247,531
Total Revenue	249,160	247,531
Expenses		
Allocated costs	20,000	20,000
Amortization	5,282	277
Employee benefits	26,391	23,947
Insurance	12,000	12,000
Office supplies and equipment	-	19
Postage and courier	5	33
Purchased services	-	96
Salaries and wages	111,723	101,602
Supplies and services	682	4,454
Telephone	-	458
Travel - regular	11,525	16,429
Travel - conference	231	580
Total Expenses	187,839	179,895
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	61,321	67,636
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 61,321	\$ 67,636
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 61,321	\$ 67,636
Add: amortization	5,282	277
Less: capital assets	(33,299)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ 33,304	\$ 67,913

Northwestern Health Unit
Statement of Financial Activities - Health Canada Substance Use and Addictions Program
Schedule 31
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021		2020	
Revenue				
Federal grants	\$	419,205	\$	240,798
Recovery from provision		117,919		-
Total Revenue		537,124		240,798
Expenses				
Advertising		2,768		-
Employee benefits		30,518		19,257
Office supplies and equipment		7,030		-
Purchased services		159,932		-
Rent, maintenance and utilities		6,000		2,000
Salaries and wages		148,390		95,209
Supplies and services		27,351		2,234
Telephone		1,719		4,071
Travel - regular		3,938		108
Travel - conference		2,040		-
Total Expenses		389,686		122,879
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		147,438		117,919
Provision for recovery		-		(117,919)
Deferred revenue		(147,438)		-
Excess of revenue over expenses (expenses over revenue) for the year	\$	-	\$	-
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	-	\$	-
Add: amortization		-		-
Less: capital assets		-		-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$	-

Northwestern Health Unit
Statement of Financial Activities - Nuclear Waste Management Organization
Schedule 32
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Donations	\$ -	\$ 50,000
Transfer (to)/from deferred revenue	36,315	-
Total Revenue	36,315	50,000
Expenses		
Supplies and services	21,321	13,685
Total Expenses	21,321	13,685
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	14,994	36,315
Provision for recovery	-	-
Deferred revenue	(14,994)	(36,315)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Other Programs
Schedule 33
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2021	2020
Revenue		
Donations	\$ 2,578	\$ 18,057
Other revenue and user fees	306,753	181,401
Transfer (to)/from deferred revenue	111,874	144,584
Total Revenue	421,205	344,042
Expenses		
Allocated costs	-	805
Employee benefits	5,725	16,899
Purchased services	21,079	10,173
Salaries and wages	22,864	73,833
Supplies and services	151,999	113,259
Travel - regular	-	1,008
Travel - conference	321	2,797
Total Expenses	201,988	218,774
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	219,217	125,268
Provision for recovery	-	(13,395)
Deferred revenue	(219,217)	(111,874)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Municipal Levies
Schedule 34
(Unaudited - see Independent Auditor's Report)

Municipality	Population 2021	Levy 2021	Levy Rebate 2021	Net Levy 2021	Population 2020	Net Levy 2020
City of Dryden	5,775	\$ 363,781	\$ 17,678	\$ 346,103	5,775	\$ 363,781
City of Kenora	11,078	697,830	33,911	663,919	11,078	697,830
Municipality of Machin	715	45,040	2,189	42,851	715	45,040
Municipality of Red Lake	2,747	173,040	8,409	164,631	2,747	173,040
Town of Fort Frances	6,000	377,954	18,367	359,587	6,000	377,954
Town of Rainy River	620	39,055	1,898	37,157	620	39,055
Town of Sioux Lookout	3,455	217,639	10,576	207,063	3,455	217,639
Township of Alberton	752	47,370	2,302	45,068	752	47,370
Township of Atikokan	2,227	140,284	6,817	133,467	2,227	140,284
Township of Chapple	494	31,118	1,512	29,606	494	31,118
Township of Dawson	397	25,008	1,215	23,793	397	25,008
Township of Ear Falls	719	45,292	2,201	43,091	719	45,292
Township of Emo	996	62,740	3,049	59,691	996	62,740
Township of Ignace	942	59,339	2,884	56,455	942	59,339
Township of La Vallee	788	49,638	2,412	47,226	788	49,638
Township of Lake of the Woods	233	14,677	713	13,964	233	14,677
Township of Morley	380	23,937	1,163	22,774	380	23,937
Township of Pickle Lake	268	16,882	820	16,062	268	16,882
Township of Sioux Narrows-Nestor Falls	505	31,811	1,546	30,265	505	31,811
	39,091	\$ 2,462,435	\$ 119,662	\$ 2,342,773	39,091	\$ 2,462,435

Allocated as follows:

Mandatory cost-shared programs (Schedule 1)

\$ 2,342,773

\$ 2,462,435

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