



Northwestern Health Unit

December 31, 2022
Financial Statements



Northwestern
Health Unit

www.nwhu.on.ca

Northwestern Health Unit

December 31, 2022

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Northwestern
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210 First Street North
Kenora, ON P9N 2K4

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 21, 2023

To the 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, 2022, 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, 2022, 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 21, 2023

MNP LLP

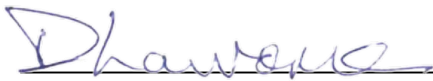
Chartered Professional Accountants

Licensed Public Accountants

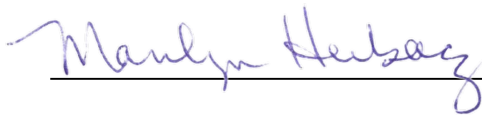
**Northwestern Health Unit
Statement of Financial Position**

| For the year ended December 31 | 2022 | 2021 |
|---|--------------|-----------------------|
| | | (Restated Note 19) |
| Financial Assets | | |
| Cash (Note 3) | \$ 7,285,202 | \$ 6,901,572 |
| Accounts Receivable (Note 4) | 1,337,789 | 1,355,742 |
| | 8,622,991 | 8,257,314 |
| Liabilities | | |
| Accounts Payable (Note 6) | 1,781,755 | 1,653,287 |
| Government Contributions Repayable (Note 7) | 2,438,930 | 1,945,841 |
| Accrued Vacation Pay | 80,470 | 124,336 |
| Deferred Revenue (Note 8) | 1,766,619 | 2,479,131 |
| Employee Future Benefits (Note 9) | 752,731 | 677,056 |
| | 6,820,505 | 6,879,651 |
| Net Financial Assets | 1,802,486 | 1,377,663 |
| Contingent Liabilities (Note 11) | | |
| Commitments (Note 12) | | |
| Non-Financial Assets | | |
| Prepaid Expenses | 221,685 | 636,745 |
| Tangible Capital Assets (Note 5) | 3,020,834 | 2,215,506 |
| | 3,242,519 | 2,852,251 |
| Accumulated Surplus (Note 10) | \$ 5,045,005 | \$ 4,229,914 |

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

| | 2022 | 2022 | 2021 |
|---|---------------------|---------------------|-----------------------|
| For the year ended December 31 | Budget | Actual | Actual |
| | (Note 18) | | (Restated Note 19) |
| Revenue | | | |
| Ministry of Health and Long-term Care | \$ 13,021,250 | \$ 13,151,605 | \$ 12,565,472 |
| Ministry of Health and Long-term Care - one time | 2,603,227 | 2,738,900 | 2,986,403 |
| Ministry of Children, Community and Social Services | 2,672,271 | 2,672,278 | 2,638,242 |
| Ministry of Children, Community and Social Services - one-time | 192,239 | 192,239 | 182,800 |
| Federal Grants | 723,562 | 768,129 | 655,669 |
| Municipal Levies | 2,488,743 | 2,488,743 | 2,342,773 |
| Donations | 156 | 586 | 3,066 |
| Interest Income | 24,000 | 160,856 | 30,666 |
| Other Revenue & User Fees | 895,663 | 1,103,792 | 802,274 |
| Transfer from Deferred Revenue | 1,056,251 | 2,436,952 | 2,264,139 |
| Total Revenue | 23,677,362 | 25,714,080 | 24,471,504 |
| Expenses (Note 20) | | | |
| Mandatory Programs | 13,762,899 | 13,755,189 | 14,235,991 |
| 100% Funded Programs | 2,825,358 | 2,856,376 | 1,748,774 |
| One-Time Programs | 2,271,707 | 1,258,396 | 844,576 |
| Healthy Babies Healthy Children | 908,529 | 827,519 | 865,071 |
| Preschool Speech and Language, Infant Hearing, Blind-Low Vision | 1,247,426 | 1,157,588 | 981,319 |
| Student Nutrition Program | 684,852 | 596,394 | 626,586 |
| Children's Oral Health Initiative | 113,219 | 127,514 | 71,313 |
| Other Funded Programs | 1,705,753 | 1,313,628 | 908,349 |
| Total Expenses | 23,519,743 | 21,892,604 | 20,281,979 |
| Annual surplus before deferred revenue and expected settlements | 157,619 | 3,821,476 | 4,189,525 |
| Deferred revenue and expected government contribution settlements | - | (3,006,385) | (3,785,404) |
| Annual Surplus before undernoted item | 157,619 | 815,091 | 404,121 |
| Loss on disposal of capital assets | - | - | (22,365) |
| Annual Surplus | 157,619 | 815,091 | 381,756 |
| Accumulated Surplus, beginning of year | 4,229,914 | 4,229,914 | 3,848,158 |
| Accumulated Surplus, end of year | \$ 4,387,533 | \$ 5,045,005 | \$ 4,229,914 |

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

| | 2022 | | 2022 | | 2021 |
|--|------------------|----|------------------|----|-----------------------|
| For the year ended December 31 | Budget | | Actual | | Actual |
| | (Note 18) | | | | (Restated Note 19) |
| Operating Activities | | | | | |
| Annual surplus | \$ 157,619 | \$ | 815,091 | \$ | 381,756 |
| Acquisition of tangible capital assets | (84,807) | | (1,311,900) | | (905,867) |
| Amortization of tangible capital assets | 506,572 | | 506,572 | | 415,388 |
| Loss on disposal of capital assets | - | | - | | 22,365 |
| | <u>579,384</u> | | <u>9,763</u> | | <u>(86,358)</u> |
| Acquisition of prepaid expenses | (115,000) | | (506,802) | | (241,787) |
| Use/consumption of prepaid expenses | 115,000 | | 921,862 | | 196,835 |
| | <u>-</u> | | <u>415,060</u> | | <u>(44,952)</u> |
| Net change in net financial assets | 579,384 | | 424,823 | | (131,310) |
| Net Financial Assets, beginning of year | <u>1,377,663</u> | | <u>1,377,663</u> | | <u>1,508,973</u> |
| Net Financial Assets, end of year | \$ 1,957,047 | \$ | 1,802,486 | \$ | 1,377,663 |

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 | 2022 | | 2021 |
|--|-------------|--------------------|-----------------------|
| | | | (Restated Note 19) |
| Operating Activities | | | |
| Annual Surplus | \$ | 815,091 | \$ 381,756 |
| Non-cash charges to operations | | | |
| Amortization | | 506,572 | 415,388 |
| Loss on disposal of capital asset | | - | 22,365 |
| | | <u>1,321,663</u> | <u>819,509</u> |
| Decrease in accounts receivable | | 17,953 | 1,113,441 |
| Decrease (increase) in prepaid expense | | 415,060 | (44,952) |
| Increase (decrease) in accounts payable | | 128,468 | (3,719) |
| Increase in government contributions repayable | | 493,089 | 747,564 |
| Increase (decrease) in accrued vacation pay | | (43,866) | 22,858 |
| Increase in employee future benefits | | 75,675 | 67,226 |
| Increase (decrease) in deferred revenue | | (712,512) | 290,985 |
| | | <u>1,695,530</u> | <u>3,012,912</u> |
| Capital transactions | | | |
| Acquisition of capital assets | | <u>(1,311,900)</u> | <u>(905,867)</u> |
| Net change in cash | | 383,630 | 2,107,045 |
| Cash, beginning of year | | <u>6,901,572</u> | <u>4,794,527</u> |
| Cash, end of year | \$ | <u>7,285,202</u> | \$ <u>6,901,572</u> |

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

December 31, 2022

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 2022, the COVID-19 pandemic continued to have a significant impacts on businesses and organizations. In the first half of the year the Northwestern Health Unit continued to re-deploy staff to COVID-19 mass immunization clinics and complete case and contact management work. In the second half of the year some regular programming commenced however, there was clear impacts to all programs within the Northwestern Health Unit that continued to surface resulting from COVID-19 challenging our ability to restart and resume all programs.

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, 2022

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 60% 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, 2022

2. Significant Accounting Policies (Continued)

i) Non-Financial Assets

The Health Unit's capital assets and other non-financial assets are accounted for as assets because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the organization unless they are sold.

j) Net Financial Assets

The Health Unit's financial statements are presented to highlight net financial assets as the measurement of financial position. The net financial assets of the Health Unit is determined by its financial assets less its liabilities. Net financial assets is comprised of two components, non-financial assets and accumulated surplus.

3. Cash

| | 2022 | 2021 |
|-------------------|--------------|--------------|
| Unrestricted cash | \$ 7,285,202 | \$ 6,901,572 |

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

| | 2022 | 2021 |
|----------------------|--------------|--------------|
| Province of Ontario | \$ 518,928 | \$ 605,310 |
| Government of Canada | 469,938 | 518,249 |
| Municipalities | 64,605 | 3 |
| Employee advances | 642 | (1,635) |
| HST rebates | 214,335 | 144,922 |
| Other | 69,341 | 88,893 |
| | \$ 1,337,789 | \$ 1,355,742 |

December 31, 2022

5. Tangible Capital Assets

| | 2022 | | | | | | | | | |
|------------------------|---------------------|---------------------|------------------|---------------------|----------------------------------|-------------------|------------------------|---------------------------------|---------------------|--|
| | Opening Cost | Additions | Disposals | Ending Cost | Opening Accumulated Amortization | Amortization | Adjustment on Disposal | Ending Accumulated Amortization | Net Book Value | |
| Automotive | \$ 711,725 | \$ 553,759 | \$ - | \$ 1,265,484 | \$ 498,173 | \$ 82,888 | \$ - | \$ 581,061 | \$ 684,423 | |
| Equipment | 2,516,030 | 368,210 | 15,659 | 2,868,581 | 1,467,135 | 305,662 | 15,659 | 1,757,138 | 1,111,443 | |
| Leasehold improvements | 1,791,276 | 380,499 | 25,873 | 2,145,902 | 915,536 | 81,500 | 25,873 | 971,163 | 1,174,739 | |
| Software and licenses | 325,796 | 9,432 | - | 335,228 | 248,477 | 36,522 | - | 284,999 | 50,229 | |
| | <u>\$ 5,344,827</u> | <u>\$ 1,311,900</u> | <u>\$ 41,532</u> | <u>\$ 6,615,195</u> | <u>\$ 3,129,321</u> | <u>\$ 506,572</u> | <u>\$ 41,532</u> | <u>\$ 3,594,361</u> | <u>\$ 3,020,834</u> | |

| | 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> | |

December 31, 2022

6. Accounts Payable

| | 2022 | 2021 |
|----------------------------|--------------|--------------|
| Trade | \$ 853,170 | \$ 691,227 |
| Payroll liabilities | 708,561 | 672,533 |
| Accrued salaries and wages | 218,034 | 287,779 |
| Government of Canada - HST | 1,990 | 1,748 |
| | \$ 1,781,755 | \$ 1,653,287 |

7. Government Contributions Repayable

| | 2022 | 2021 |
|---|--------------|-----------------------|
| | | (Restated Note 19) |
| Ministry of Health and Long-term Care | 1,483,577 | 1,665,825 |
| Ministry of Children, Community and Social Services | 838,569 | 280,016 |
| Federal Government | 116,784 | - |
| | \$ 2,438,930 | \$ 1,945,841 |

8. Deferred Revenue

| | 2022 | 2021 |
|--|--------------|--------------|
| Federal Government | | |
| Children's Oral Health Initiative | \$ 55,790 | \$ 70,088 |
| Climate Change | - | 36,037 |
| Substance Use and Addictions Program | (45,106) | 147,438 |
| PreVenture | 77,537 | - |
| Province of Ontario | | |
| Blind-Low Vision | 1,667 | 1,213 |
| Healthy Babies Healthy Children | 71,738 | 66,985 |
| Infant Hearing Program | 219 | 7,461 |
| Needle Exchange | 58,000 | - |
| One-Time - OSDCP: Mobile Dental Clinic | - | 514,555 |
| One-Time IPAC Hub | 693,786 | 672,183 |
| Preschool Speech and Language | 40,016 | 309,048 |
| School Focused Nurses | 125,000 | 114,378 |
| Student Nutrition Program | 62,827 | 92,786 |
| Donations | 12,057 | 12,057 |
| Donations - NWMO Covid 19 | - | 14,994 |
| Green Shield Canada | 333,746 | 200,690 |
| Other | 279,342 | 219,218 |
| | \$ 1,766,619 | \$ 2,479,131 |

December 31, 2022

9. Employee Future Benefits

| | 2022 | | 2021 | |
|--|----------------------|---------------------------|-------------|------------|
| | Vested sick leave | Non-vesting sick leave | | |
| Accrued employee future benefit obligations at December 31 | \$ 59,820 | \$ 593,761 | \$ 653,581 | \$ 783,791 |
| Unamortized actuarial gains (losses) at December 31 | (7,569) | 106,719 | 99,150 | (106,735) |
| Employee future benefits liability at December 31 | \$ 52,251 | | \$ 752,731 | |

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 Health Unit recognizes sick leave benefits in the period in which the employees rendered the services. The expense for the year ended December 31, 2022 was \$75,675 (2021 - \$67,226), and the resulting employee future benefit liability was \$752,731 at December 31, 2022 (2021 - \$677,056).

The accrued benefit obligation for the sick leave benefits at December 31, 2022 is based on an actuarial valuation prepared at December 31, 2022. 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:

| | 2022 | 2021 |
|----------------------------|-------------|-------------|
| Wage and salary escalation | 2.50% | 2.50% |
| Discount rate | 4.70% | 2.60% |

10. Accumulated Surplus

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

| | 2022 | | 2021 | |
|---------------------------------------|--------------|--------------|--------------|-----------------------|
| | | | | (Restated Note 19) |
| Investment in tangible capital assets | \$ 3,020,834 | \$ 2,215,506 | \$ 2,215,506 | \$ 2,215,506 |
| Current funds | 1,033,903 | 1,023,350 | 1,023,350 | 1,023,350 |
| Reserve funds | | | | |
| Capital | 664,862 | 664,717 | 664,717 | 664,717 |
| Part 8 | 300,872 | 300,807 | 300,807 | 300,807 |
| Endowment | 24,534 | 25,534 | 25,534 | 25,534 |
| | \$ 5,045,005 | | \$ 4,229,914 | |

December 31, 2022

11. Contingent Liabilities

- a) At December 31, 2022 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.

12. 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:

| | | |
|------|----|---------|
| 2023 | \$ | 839,456 |
| 2024 | | 795,835 |
| 2025 | | 729,976 |
| 2026 | | 603,468 |
| 2027 | | 508,138 |

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

December 31, 2022

13. Public Sector Salary Disclosure Act

For 2022, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

| | <u>Salary/On Call</u> | <u>Taxable Benefits</u> |
|---------------------|-----------------------|-------------------------|
| Kit Ngan Young Hoon | \$ 321,172 | \$ 1,982 |
| Marilyn Herbacz | 175,780 | 834 |
| Judy Lynch | 147,281 | 725 |
| Dawn Sauve | 142,291 | 731 |
| Alex Berry | 140,399 | 731 |
| Thomas Nabb | 135,812 | 731 |
| Gillian Lunny | 134,645 | 731 |
| Donna Stanley | 134,552 | 731 |
| Kim Gardiman | 131,896 | 731 |
| Lee Pitt | 129,096 | 731 |
| Shannon Brown | 123,690 | 631 |
| Julie Slack | 120,088 | 806 |
| Miranda Sigurdson | 116,185 | 789 |
| Stephanie Cran | 115,705 | 377 |
| Alison Ratcliffe | 111,567 | 639 |
| Kurtis Casey | 107,308 | 293 |
| Dorian Lunny | 106,840 | 651 |
| Brian Norris | 106,415 | 293 |
| Jessica Kivell | 103,963 | 328 |
| Sandra Krikke | 101,673 | 299 |

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 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 2022 was \$1,079,737 (2021 - \$1,012,744). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$64,900 and 14.6% thereafter.

Because OMERS is a multi-employer pension plan, the Health Unit does not recognize any share of the pension plan deficit of \$6,100 million (2021 - \$69 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.

December 31, 2022

15. Related Party Transactions

During the year ended December 31, 2022, honorariums of \$32,509 (2021 - \$17,761) were paid to the Board of Health.

Included in expense is \$23,899 (2021 - \$11,045) paid for licensing costs to FSET Inc., a director's business. Included in accounts payable is \$12,240 (2021 - nil) payable to FSET Inc. These amounts have been recorded at their exchange value.

16. Economic Dependence

The Northwestern Health Unit received approximately 84% (2021 - 86%) of its revenue from government entities and approximately 10% (2021 - 10%) 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 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 18, 2022, subsequent amendments due to Ministry funding approvals and adjustments, as follows:

| | 2022 |
|--|-------------|
| Budget surplus (deficit) for the year | \$ 579,384 |
| Add: | |
| Capital expenditures | 84,807 |
| Less: | |
| Amortization | (506,572) |
| Budget surplus (deficit) per Statement of Operations | \$ 157,619 |

December 31, 2022

19. Prior Period Adjustment

Due to new information obtained from the Ministry of Health, it was determined that the 2020 estimate of Provision for Recovery for Mandatory Cost-Shared Programs was overstated by \$610,960. The 2021 opening comparative figures have been restated to reflect the following adjustments: a decrease in Government Contributions Repayable of \$610,960 and an increase in Accumulated Surplus of \$610,960.

20. Expenses By Object

| | <u>2022</u> | <u>2021</u> |
|--|----------------------|----------------------|
| Advertising | \$ 34,492 | \$ 38,125 |
| Amortization | 506,572 | 415,388 |
| Audit and legal | 175,872 | 114,699 |
| Board conference, honorariums and travel | 50,201 | 25,657 |
| Bursaries | 1,000 | 2,000 |
| Employee benefits | 2,687,664 | 2,580,435 |
| Insurance | 122,709 | 113,852 |
| Office supplies and equipment | 210,310 | 153,300 |
| Postage and courier | 29,974 | 30,668 |
| Purchased services | 2,191,028 | 1,743,708 |
| Rent, maintenance and utilities | 1,579,648 | 1,395,071 |
| Salaries and wages | 11,896,558 | 11,784,894 |
| Supplies and services | 1,824,976 | 1,439,302 |
| Telephone | 179,477 | 194,602 |
| Travel - regular | 257,035 | 188,564 |
| Travel - conference | 145,088 | 61,714 |
| | <u>\$ 21,892,604</u> | <u>\$ 20,281,979</u> |

21. Comparative Figures

Certain comparative figures have been restated to conform to the current presentation.

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 | 2022 | | 2021 | |
|--|-------------|-------------------|-------------|-------------------|
| Revenue | | | | |
| Ministry of Health and Long-term Care | \$ | 10,144,350 | \$ | 10,086,900 |
| Ministry of Health and Long-term Care - one time | | 1,357,500 | | 1,930,400 |
| Municipal levies | | 2,488,743 | | 2,342,773 |
| Interest income | | 160,856 | | 30,666 |
| Other revenue and user fees | | 371,119 | | 215,792 |
| Total Revenue | | 14,522,568 | | 14,606,531 |
| Expenses | | | | |
| Advertising | | 34,413 | | 35,357 |
| Allocated costs | | 31,995 | | 31,995 |
| Amortization | | 351,169 | | 325,214 |
| Audit and legal | | 143,523 | | 105,895 |
| Board conference, honorariums and travel | | 42,301 | | 25,657 |
| Bursaries | | 1,000 | | 2,000 |
| Employee benefits | | 1,810,860 | | 1,930,988 |
| Insurance | | 110,709 | | 101,852 |
| Office supplies and equipment | | 174,007 | | 106,793 |
| Postage and courier | | 29,405 | | 30,047 |
| Purchased services | | 603,864 | | 406,970 |
| Rent, maintenance and utilities | | 1,530,612 | | 1,344,074 |
| Salaries and wages | | 7,780,558 | | 8,702,701 |
| Supplies and services | | 679,322 | | 602,308 |
| Telephone | | 167,448 | | 185,369 |
| Travel - regular | | 156,459 | | 152,513 |
| Travel - conference | | 79,177 | | 47,450 |
| Total Expenses | | 13,726,822 | | 14,137,183 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 795,746 | | 469,348 |
| Provision for recovery | | (452,958) | | (431,702) |
| Deferred revenue | | - | | - |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | 342,788 | \$ | 37,646 |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | 342,788 | \$ | 37,646 |
| Add: amortization | | 351,169 | | 325,214 |
| Less: capital assets | | (684,194) | | (482,522) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | 9,763 | \$ | (119,662) |

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

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------------|
| Revenue | | | | |
| Ministry of Health and Long-term Care | \$ | 130,355 | \$ | 133,572 |
| Total Revenue | | <u>130,355</u> | | <u>133,572</u> |
| Expenses | | | | |
| Salaries and wages | | <u>92,102</u> | | <u>130,802</u> |
| Total Expenses | | <u>92,102</u> | | <u>130,802</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 38,253 | | 2,770 |
| Provision for recovery | | (38,253) | | (2,770) |
| 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 | 2022 | | 2021 | |
|--|-------------|------------------|-------------|------------------|
| Revenue | | | | |
| Ministry of Health and Long-term Care | \$ | 2,876,900 | \$ | 2,345,000 |
| Other revenue and user fees | | 45,677 | | 14,531 |
| Total Revenue | | <u>2,922,577</u> | | <u>2,359,531</u> |
| Expenses | | | | |
| Allocated costs | | 70,542 | | 26,697 |
| Amortization | | 81,918 | | 63,502 |
| Audit and legal | | 27,149 | | 3,604 |
| Employee benefits | | 271,664 | | 119,156 |
| Office supplies and equipment | | 32,248 | | 9,592 |
| Postage and courier | | 33 | | - |
| Purchased services | | 857,249 | | 846,683 |
| Rent, maintenance and utilities | | 16,995 | | 1,450 |
| Salaries and wages | | 1,263,445 | | 572,209 |
| Supplies and services | | 285,456 | | 123,896 |
| Telephone | | 90 | | 90 |
| Office supplies and equipment | | 16,786 | | 4,604 |
| Travel - conference | | 3,344 | | 3,988 |
| Total Expenses | | <u>2,926,919</u> | | <u>1,775,471</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | (4,342) | | 584,060 |
| Provision for recovery | | - | | (557,826) |
| Deferred revenue | | - | | - |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | (4,342) | \$ | 26,234 |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | (4,342) | \$ | 26,234 |
| Add: amortization | | 81,918 | | 63,502 |
| Less: capital assets | | (77,576) | | (89,736) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | - | \$ | - |

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding IPAC Hub Program
Schedule 4
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|------------------|-------------|------------------|
| Revenue | | | | |
| Ministry of Health and Long-term Care - one time | \$ | 530,000 | \$ | 530,000 |
| Transfer from deferred revenue | | 672,183 | | 478,616 |
| Total Revenue | | <u>1,202,183</u> | | <u>1,008,616</u> |
| Expenses | | | | |
| Employee benefits | | 73,666 | | 69,705 |
| Salaries and wages | | 311,434 | | 264,241 |
| Supplies and services | | 65,394 | | 1,876 |
| Telephone | | 90 | | 90 |
| Travel - regular | | 588 | | 521 |
| Total Expenses | | <u>451,172</u> | | <u>336,433</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 751,011 | | 672,183 |
| Provision for recovery | | (57,225) | | - |
| Deferred revenue | | (693,786) | | (672,183) |
| 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 - School Focused Nurses
Schedule 5
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|----------------|----------------|
| Revenue | | |
| Ministry of Health and Long-term Care - one time | \$ 498,400 | \$ 500,003 |
| Transfer from deferred revenue | 114,378 | 186,746 |
| Total Revenue | 612,778 | 686,749 |
| Expenses | | |
| Employee benefits | 84,088 | 73,560 |
| Salaries and wages | 397,832 | 385,301 |
| Total Expenses | 481,920 | 458,861 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 130,858 | 227,888 |
| Provision for recovery | (5,858) | (113,510) |
| Deferred revenue | (125,000) | (114,378) |
| 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 2022-2023 - Temporary Retention for Nurses
Schedule 6
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------|
| Revenue | | | | |
| Ministry of Health and Long-term Care - one time | \$ | 218,400 | \$ | - |
| Total Revenue | | <u>218,400</u> | | <u>-</u> |
| Expenses | | | | |
| Employee benefits | | 15,106 | | - |
| Salaries and wages | | 174,724 | | - |
| Total Expenses | | <u>189,830</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 28,570 | | - |
| Provision for recovery | | (28,570) | | - |
| 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 2022-2023 - Needle Exchange Program
Schedule 7
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|-----------------|-------------|----------|
| Revenue | | | | |
| Ministry of Health and Long-term Care - one time | \$ | 94,000 | \$ | - |
| Total Revenue | | <u>94,000</u> | | <u>-</u> |
| Expenses | | | | |
| Supplies and services | | <u>36,000</u> | | |
| Total Expenses | | <u>36,000</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 58,000 | | - |
| Provision for recovery | | - | | - |
| Deferred revenue | | <u>(58,000)</u> | | <u>-</u> |
| 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 | | <u>-</u> | | <u>-</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 2022-2023 - New Purpose Built Vaccine Refrigerators
Schedule 8
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------|
| Revenue | | | | |
| Ministry of Health and Long-term Care - one time | \$ | 8,200 | \$ | - |
| Total Revenue | | <u>8,200</u> | | <u>-</u> |
| Total Expenses | | <u>-</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 8,200 | | - |
| Provision for recovery | | - | | - |
| Deferred revenue | | - | | - |
| Excess of revenue over expenses (expenses over revenue) for the year | <u>\$</u> | <u>8,200</u> | <u>\$</u> | <u>-</u> |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | 8,200 | \$ | - |
| Add: amortization | | - | | - |
| Less: capital assets | | <u>(8,200)</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | <u>\$</u> | <u>-</u> | <u>\$</u> | <u>-</u> |

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2022-2023 - Public Health Inspector Practicum
Schedule 9
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|---------------|-------------|----------|
| Revenue | | | | |
| Ministry of Health and Long-term Care - one time | \$ | 32,400 | \$ | - |
| Total Revenue | | <u>32,400</u> | | <u>-</u> |
| Expenses | | | | |
| Employee benefits | | 1,486 | | |
| Salaries and wages | | 14,384 | | |
| Total Expenses | | <u>15,870</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 16,530 | | - |
| Provision for recovery | | (16,530) | | - |
| 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 2021-2022 - New Purpose Built Vaccine Refrigerators
Schedule 10
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|---|-------------|
| Revenue | | | |
| Ministry of Health and Long-term Care - one time | \$ | - | \$ 6,000 |
| Total Revenue | | - | 6,000 |
| | | | |
| Total Expenses | | - | - |
| | | | |
| 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 11
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|----------|---------------|
| Revenue | | | |
| Ministry of Health and Long-term Care - one time | \$ | - | \$ 20,000 |
| Total Revenue | | - | 20,000 |
| Expenses | | | |
| Employee benefits | | - | 1,288 |
| Salaries and wages | | - | 6,835 |
| Total Expenses | | - | 8,123 |
| 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 - One-Time Funding 2020-2021 - Needle Exchange Program
Schedule 12
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|----------|---------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 16,347 |
| Total Revenue | | - | 16,347 |
| Expenses | | | |
| Supplies and services | | - | 16,347 |
| Total Expenses | | - | 16,347 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | - |
| Provision for recovery | | - | - |
| Deferred revenue | | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | - | \$ - |
| Reconciliation for funding purposes: | | | |
| Excess of revenue over expenses for the year as above | \$ | - | \$ - |
| Add: amortization | | - | - |
| Less: capital assets | | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | - | \$ - |

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2019-2020 - New Purpose Built Vaccine Refrigerators
Schedule 13
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|----------|------------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 16,200 |
| Total Revenue | | - | 16,200 |
| Total Expenses | | | |
| | | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | 16,200 |
| Provision for recovery | | - | (122) |
| Deferred revenue | | - | - |
| 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 - OSDCP: NWHU Select Dental Hygiene Clinic
Schedule 14
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|-------------|------------------|
| Revenue | | |
| Transfer from deferred revenue | \$ - | \$ 93,900 |
| Total Revenue | <u>-</u> | <u>93,900</u> |
| Expenses | | |
| Office supplies and equipment | - | 360 |
| Total Expenses | <u>-</u> | <u>360</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | - | 93,540 |
| Provision for recovery | - | - |
| Deferred revenue | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year | <u>\$ -</u> | <u>\$ 93,540</u> |
| Reconciliation for funding purposes: | | |
| Excess of revenue over expenses for the year as above | \$ - | \$ 93,540 |
| Add: amortization | - | - |
| Less: capital assets | - | (93,540) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | <u>\$ -</u> | <u>-</u> |

Northwestern Health Unit
Statement of Financial Activities -One-Time Funding - OSDCP: Pickle Lake Health Clinic
Schedule 15
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-----------|----------|------------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 89,700 |
| Total Revenue | | - | 89,700 |
| Expenses | | | |
| Office supplies and equipment | | - | 1,337 |
| Total Expenses | | - | 1,337 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | 88,363 |
| Provision for recovery | | - | - |
| Deferred revenue | | - | - |
| 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 | | - | (88,363) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | - | \$ - |

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding - OSDCP: Dental Clinic Upgrades - Mary Berglund
Schedule 16
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|----------|------------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 97,800 |
| Total Revenue | | - | 97,800 |
| Expenses | | | |
| Office supplies and equipment | | - | 21,316 |
| Total Expenses | | - | 21,316 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | 76,484 |
| Provision for recovery | | - | - |
| Deferred revenue | | - | - |
| 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 | | - | (76,484) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | - | \$ - |

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding - OSDCP: Mobile Dental Clinic
Schedule 17
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------------|
| Revenue | | | | |
| Transfer from deferred revenue | \$ | 514,555 | \$ | 516,355 |
| Total Revenue | | <u>514,555</u> | | <u>516,355</u> |
| Expenses | | | | |
| Amortization | | 51,379 | | - |
| Office supplies and equipment | | 55 | | 1,800 |
| Supplies and services | | 429 | | - |
| Total Expenses | | <u>51,863</u> | | <u>1,800</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 462,692 | | 514,555 |
| Provision for recovery | | - | | - |
| Deferred revenue | | - | | (514,555) |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | 462,692 | \$ | - |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | 462,692 | \$ | - |
| Add: amortization | | 51,379 | | - |
| Less: capital assets | | (514,071) | | - |
| 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 18
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|-------------------|-------------------|
| Revenue | | |
| Ministry of Children, Community and Social services | \$ 908,525 | \$ 908,520 |
| Donations | - | 488 |
| Transfer from deferred revenue | 66,985 | 37,981 |
| Total Revenue | 975,510 | 946,989 |
| Expenses | | |
| Amortization | 2,879 | 2,879 |
| Employee benefits | 147,259 | 154,994 |
| Postage and courier | 280 | 335 |
| Salaries and wages | 630,623 | 686,814 |
| Supplies and services | 19,249 | 10,270 |
| Telephone | 1,081 | 720 |
| Travel - regular | 8,887 | 2,788 |
| Travel - conference | 17,261 | 6,271 |
| Total Expenses | 827,519 | 865,071 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 147,991 | 81,918 |
| Provision for recovery | (79,132) | (17,812) |
| Deferred revenue | (71,738) | (66,985) |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ (2,879) | \$ (2,879) |
| Reconciliation for funding purposes: | | |
| Excess of revenue over expenses for the year as above | \$ (2,879) | \$ (2,879) |
| Add: amortization | 2,879 | 2,879 |
| Less: capital assets | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ - | \$ - |

Northwestern Health Unit
Statement of Financial Activities - Preschool Speech and Language Program
Schedule 19
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|------------------|-------------|------------------|
| Revenue | | | | |
| Ministry of Children, Community and Social services | \$ | 1,055,673 | \$ | 1,023,387 |
| Other revenue and user fees | | 5,000 | | 20,000 |
| Transfer from deferred revenue | | 309,048 | | 190,316 |
| Total Revenue | | <u>1,369,721</u> | | <u>1,233,703</u> |
| Expenses | | | | |
| Amortization | | 3,122 | | 4,741 |
| Audit and legal | | 4,000 | | 4,000 |
| Employee benefits | | 139,718 | | 109,870 |
| Office supplies and equipment | | - | | 4,973 |
| Purchased services | | 159,384 | | 157,271 |
| Rent, maintenance and utilities | | 26,197 | | 37,703 |
| Salaries and wages | | 609,448 | | 460,181 |
| Supplies and services | | 14,647 | | 6,779 |
| Telephone | | 6,368 | | 6,614 |
| Travel - regular | | 11,237 | | 2,443 |
| Office supplies and equipment | | 5,586 | | 1,378 |
| Total Expenses | | <u>979,707</u> | | <u>795,953</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 390,014 | | 437,750 |
| Provision for recovery | | (351,300) | | (130,091) |
| Deferred revenue | | (40,016) | | (309,048) |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | (1,302) | \$ | (1,389) |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | (1,302) | \$ | (1,389) |
| Add: amortization | | 3,122 | | 4,741 |
| Less: capital assets | | (1,820) | | (3,352) |
| 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 20
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|-----------------|--------------------|
| Revenue | | |
| Ministry of Children, Community and Social services | \$ 143,355 | \$ 141,612 |
| Transfer from deferred revenue | 7,461 | 10,782 |
| Total Revenue | 150,816 | 152,394 |
| Expenses | | |
| Amortization | 15,207 | 13,769 |
| Audit and legal | 1,200 | 1,200 |
| Employee benefits | 16,496 | 18,164 |
| Office supplies and equipment | 305 | - |
| Postage and courier | 223 | 216 |
| Purchased services | 10,076 | 19,595 |
| Rent, maintenance and utilities | 5,844 | 5,844 |
| Salaries and wages | 70,719 | 70,079 |
| Supplies and services | 7,105 | 2,989 |
| Travel - regular | 3,851 | 4,115 |
| Travel - conference | 39 | - |
| Total Expenses | 131,065 | 135,971 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 19,751 | 16,423 |
| Provision for recovery | (14,744) | (22,731) |
| Deferred revenue | (219) | (7,461) |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ 4,788 | \$ (13,769) |
| Reconciliation for funding purposes: | | |
| Excess of revenue over expenses for the year as above | \$ 4,788 | \$ (13,769) |
| Add: amortization | 15,207 | 13,769 |
| Less: capital assets | (19,995) | - |
| 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 21
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-----------|----------|------------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 22,536 |
| Total Revenue | | - | 22,536 |
| Expenses | | | |
| Purchased services | | - | 780 |
| Supplies and services | | - | 779 |
| Total Expenses | | - | 1,559 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | 20,977 |
| Provision for recovery | | - | (4,484) |
| Deferred revenue | | - | - |
| 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 - Blind-Low Vision Program
Schedule 22
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|---------------|-------------|---------------|
| Revenue | | | | |
| Ministry of Children, Community and Social services | \$ | 49,454 | \$ | 49,452 |
| Transfer from deferred revenue | | 1,213 | | 881 |
| Total Revenue | | 50,667 | | 50,333 |
| Expenses | | | | |
| Employee benefits | | 1,284 | | 1,619 |
| Purchased services | | 32,325 | | 34,500 |
| Salaries and wages | | 6,031 | | 6,717 |
| Travel - regular | | 7,175 | | 5,001 |
| Total Expenses | | 46,815 | | 47,837 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 3,852 | | 2,496 |
| Provision for recovery | | (2,185) | | (1,283) |
| Deferred revenue | | (1,667) | | (1,213) |
| 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 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------------|
| Revenue | | | | |
| Ministry of Children, Community and Social services | \$ | 515,271 | \$ | 515,271 |
| Other revenue and user fees | | 183 | | - |
| Transfer from deferred revenue | | 92,787 | | 91,042 |
| Total Revenue | | 608,241 | | 606,313 |
| Expenses | | | | |
| Allocated costs | | 22,829 | | 22,829 |
| Employee benefits | | 28,234 | | 18,888 |
| Purchased services | | 62,669 | | 61,621 |
| Salaries and wages | | 126,256 | | 88,273 |
| Supplies and services | | 210,060 | | 267,644 |
| Travel - regular | | 409 | | - |
| Travel - conference | | - | | 36 |
| Total Expenses | | 450,457 | | 459,291 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 157,784 | | 147,022 |
| Provision for recovery | | (94,957) | | (54,235) |
| Deferred revenue | | (62,827) | | (92,787) |
| 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 - Student Nutrition Program Investment
Schedule 24
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------|
| Revenue | | | | |
| Ministry of Children, Community and Social services - one time | \$ | 192,239 | \$ | - |
| Total Revenue | | <u>192,239</u> | | <u>-</u> |
| Expenses | | | | |
| Supplies and services | | 168,767 | | - |
| Total Expenses | | <u>168,767</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 23,472 | | - |
| Provision for recovery | | (23,472) | | - |
| 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 2021-2022 - Safe Return To Schools
Schedule 25
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-------------|----------|----------------|
| Revenue | | | |
| Ministry of Children, Community and Social services - one time | \$ | - | \$ 182,800 |
| Transfer from deferred revenue | | - | - |
| 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 - One-Time Funding 2020-2021 - Summer Food and Snack Relief
Schedule 26
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|-----------|----------|---------------|
| Revenue | | | |
| Transfer from deferred revenue | \$ | - | \$ 18,300 |
| Total Revenue | | - | 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 |
| Provision for recovery | | - | (8) |
| 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 27
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------------|
| Revenue | | | | |
| Federal grants | \$ | 120,500 | \$ | 119,061 |
| Transfer from deferred revenue | | 39,966 | | 3,691 |
| Total Revenue | | <u>160,466</u> | | <u>122,752</u> |
| Expenses | | | | |
| Allocated costs | | 11,473 | | 11,473 |
| Employee benefits | | 17,550 | | 10,761 |
| Office supplies and equipment | | - | | 100 |
| Postage and courier | | 27 | | 65 |
| Salaries and wages | | 84,493 | | 48,365 |
| Supplies and services | | 11,462 | | 10,905 |
| Travel - regular | | 9,793 | | 1,117 |
| Total Expenses | | <u>134,798</u> | | <u>82,786</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | | | |
| | | 25,668 | | 39,966 |
| Provision for recovery | | - | | - |
| Deferred revenue | | (25,668) | | (39,966) |
| 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 - Children's Oral Health Initiative Covid Retrofit
Schedule 28
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|--------------|-------------|----------|
| Revenue | | | | |
| Federal grants - one time | \$ | 4,189 | \$ | - |
| Total Revenue | | <u>4,189</u> | | <u>-</u> |
| Expenses | | | | |
| Supplies and services | | <u>4,189</u> | | <u>-</u> |
| Total Expenses | | <u>4,189</u> | | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | - | | - |
| Provision for recovery | | - | | - |
| Deferred revenue | | - | | - |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | - | \$ | - |
| 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 - Health Canada Substance Use and Addictions Program
Schedule 29
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|----------------|----------------|
| Revenue | | |
| Federal grants | \$ 451,920 | \$ 419,205 |
| Transfer from deferred revenue | 147,438 | 117,919 |
| Total Revenue | 599,358 | 537,124 |
| Expenses | | |
| Advertising | - | 2,768 |
| Board conference, honorariums and travel | 7,900 | - |
| Employee benefits | 34,469 | 30,518 |
| Office supplies and equipment | 3,695 | 7,030 |
| Purchased services | 337,237 | 159,932 |
| Rent, maintenance and utilities | - | 6,000 |
| Salaries and wages | 157,835 | 148,390 |
| Supplies and services | 14,675 | 27,351 |
| Telephone | 4,400 | 1,719 |
| Travel - regular | 5,141 | 3,938 |
| Travel - conference | 1,607 | 2,040 |
| Total Expenses | 566,959 | 389,686 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 32,399 | 147,438 |
| Provision for recovery | (77,505) | - |
| Deferred revenue | 45,106 | (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 - Climate Change and Health Adaptation Capacity Building
Schedule 30
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|---------------|-------------|----------------|
| Revenue | | | | |
| Federal grants | \$ | 30,004 | \$ | 117,404 |
| Transfer from deferred revenue | | 36,037 | | 6,839 |
| Total Revenue | | <u>66,041</u> | | <u>124,243</u> |
| Expenses | | | | |
| Employee benefits | | 2,015 | | 8,807 |
| Salaries and wages | | 18,846 | | 79,399 |
| Supplies and services | | 5,925 | | - |
| Total Expenses | | <u>26,786</u> | | <u>88,206</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 39,255 | | 36,037 |
| Provision for recovery | | (39,255) | | - |
| Deferred revenue | | - | | (36,037) |
| 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 - Community Youth Wellness PreVenture Program
Schedule 31
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 |
|--|------|----------------|----------|
| Revenue | | | |
| Federal grants | \$ | 161,516 | \$ - |
| Total Revenue | | <u>161,516</u> | <u>-</u> |
| Expenses | | | |
| Allocated costs | | 10,072 | - |
| Supplies and services | | 11,256 | - |
| Travel - regular | | 25,290 | - |
| Travel - conference | | 37,361 | - |
| Total Expenses | | <u>83,979</u> | <u>-</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 77,537 | - |
| Provision for recovery | | - | - |
| Deferred revenue | | (77,537) | - |
| 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 32
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | | 2021 | |
|--|-------------|----------------|-------------|----------------|
| Revenue | | | | |
| Other revenue and user fees | \$ | 221,759 | \$ | 249,160 |
| Total Revenue | | 221,759 | | 249,160 |
| Expenses | | | | |
| Allocated costs | | 20,000 | | 20,000 |
| Amortization | | 898 | | 5,282 |
| Employee benefits | | 36,958 | | 26,391 |
| Insurance | | 12,000 | | 12,000 |
| Postage and courier | | 6 | | 5 |
| Purchased services | | 127 | | - |
| Salaries and wages | | 130,677 | | 111,723 |
| Supplies and services | | 4,436 | | 682 |
| Travel - regular | | 11,361 | | 11,525 |
| Travel - conference | | 150 | | 231 |
| Total Expenses | | 216,613 | | 187,839 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | | 5,146 | | 61,321 |
| Provision for recovery | | - | | - |
| Deferred revenue | | - | | - |
| Excess of revenue over expenses (expenses over revenue) for the year | \$ | 5,146 | \$ | 61,321 |
| Reconciliation for funding purposes: | | | | |
| Excess of revenue over expenses for the year as above | \$ | 5,146 | \$ | 61,321 |
| Add: amortization | | 898 | | 5,282 |
| Less: capital assets | | (6,044) | | (33,299) |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | \$ | - | \$ | 33,304 |

Northwestern Health Unit
Statement of Financial Activities - Greenshield Oral Health Project
Schedule 33
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|----------------|----------------|
| Revenue | | |
| Other revenue and user fees | \$ 262,049 | \$ 120,000 |
| Transfer from deferred revenue | 200,690 | 120,000 |
| Total Revenue | 462,739 | 240,000 |
| Expenses | | |
| Advertising | 79 | - |
| Allocated costs | 12,000 | - |
| Purchased services | 107,549 | 35,278 |
| Supplies and services | 9,365 | 4,032 |
| Total Expenses | 128,993 | 39,310 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 333,746 | 200,690 |
| Provision for recovery | - | - |
| Deferred revenue | (333,746) | (200,690) |
| 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 34
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|---------------|---------------|
| Revenue | | |
| Transfer from deferred revenue | \$ 14,994 | \$ 36,315 |
| Total Revenue | <u>14,994</u> | <u>36,315</u> |
| Expenses | | |
| Supplies and services | 14,994 | 21,321 |
| Total Expenses | <u>14,994</u> | <u>21,321</u> |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | - | 14,994 |
| Provision for recovery | - | - |
| Deferred revenue | - | (14,994) |
| Excess of revenue over expenses (expenses over revenue) for the year | <u>\$ -</u> | <u>\$ -</u> |
| Reconciliation for funding purposes: | | |
| Excess of revenue over expenses for the year as above | \$ - | - |
| Add: amortization | - | - |
| Less: capital assets | - | - |
| Excess of revenue over expenses (expenses over revenue) for the year for funding purposes | <u>\$ -</u> | <u>\$ -</u> |

Northwestern Health Unit
Statement of Financial Activities - Other Programs
Schedule 35
(Unaudited - see Independent Auditor's Report)

| For the year ended December 31 | 2022 | 2021 |
|--|----------------|----------------|
| Revenue | | |
| Donations | \$ 586 | \$ 2,578 |
| Other revenue and user fees | 376,916 | 306,753 |
| Transfer from deferred revenue | 219,217 | 111,874 |
| Total Revenue | 596,719 | 421,205 |
| Expenses | | |
| Employee benefits | 6,811 | 5,725 |
| Purchased services | 20,548 | 21,079 |
| Salaries and wages | 27,151 | 22,864 |
| Supplies and services | 262,245 | 151,999 |
| Travel - regular | 58 | - |
| Travel - conference | 563 | 321 |
| Total Expenses | 317,376 | 201,988 |
| Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items | 279,343 | 219,217 |
| Provision for recovery | - | - |
| Deferred revenue | (279,343) | (219,217) |
| 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 36
(Unaudited - see Independent Auditor's Report)

| Municipality | Population 2022 | Levy 2022 | Levy Rebate 2022 | Net Levy 2022 | Population 2021 | Net Levy 2021 |
|--|----------------------------|----------------------|---------------------------------|------------------------------|----------------------------|------------------------------|
| City of Dryden | 5,775 | \$ 367,668 | \$ - | \$ 367,668 | 5,775 | \$ 346,103 |
| City of Kenora | 11,078 | 705,284 | - | 705,284 | 11,078 | 663,919 |
| Municipality of Machin | 715 | 45,521 | - | 45,521 | 715 | 42,851 |
| Municipality of Red Lake | 2,747 | 174,889 | - | 174,889 | 2,747 | 164,631 |
| Town of Fort Frances | 6,000 | 381,992 | - | 381,992 | 6,000 | 359,587 |
| Town of Rainy River | 620 | 39,473 | - | 39,473 | 620 | 37,157 |
| Town of Sioux Lookout | 3,455 | 219,964 | - | 219,964 | 3,455 | 207,063 |
| Township of Alberton | 752 | 47,876 | - | 47,876 | 752 | 45,068 |
| Township of Atikokan | 2,227 | 141,783 | - | 141,783 | 2,227 | 133,467 |
| Township of Chapple | 494 | 31,451 | - | 31,451 | 494 | 29,606 |
| Township of Dawson | 397 | 25,275 | - | 25,275 | 397 | 23,793 |
| Township of Ear Falls | 719 | 45,775 | - | 45,775 | 719 | 43,091 |
| Township of Emo | 996 | 63,411 | - | 63,411 | 996 | 59,691 |
| Township of Ignace | 942 | 59,973 | - | 59,973 | 942 | 56,455 |
| Township of La Vallee | 788 | 50,168 | - | 50,168 | 788 | 47,226 |
| Township of Lake of the Woods | 233 | 14,834 | - | 14,834 | 233 | 13,964 |
| Township of Morley | 380 | 24,193 | - | 24,193 | 380 | 22,774 |
| Township of Pickle Lake | 268 | 17,062 | - | 17,062 | 268 | 16,062 |
| Township of Sioux Narrows-Nestor Falls | 505 | 32,151 | - | 32,151 | 505 | 30,265 |
| | 39,091 | \$ 2,488,743 | \$ - | \$ 2,488,743 | 39,091 | \$ 2,342,773 |

Allocated as follows:

| | | |
|---|----------------------------|----------------------------|
| Mandatory cost-shared programs (Schedule 1) | <u>\$ 2,488,743</u> | <u>\$ 2,342,773</u> |
|---|----------------------------|----------------------------|

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