



210 First Street North
Kenora, ON P9N 2K4

October 1, 2014

Kathy Lawson, Deputy Clerk
The Town of Fort Frances
320 Portage Avenue
Fort Frances, ON P9A 3P9

Dear Ms. Lawson:

We are pleased to provide the Town of Fort Frances with a copy of our audited 2013 Financial Statements.

If you have any questions or concerns, please contact me directly at 807-468-3147, ext. 3260, or email mperrault@nwhu.on.ca.

Sincerely,



Mark Perrault
Chief Executive Officer





Northwestern Health Unit
Audited Financial Statements
December 31, 2013

Northwestern Health Unit

December 31, 2013

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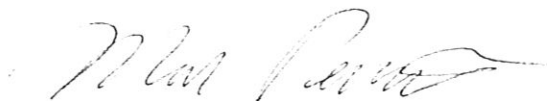
Management's Responsibility for the Financial Statements

The accompanying financial statements of the Northwestern Health Unit are the responsibility of the Board of Health's management and have been reviewed and approved by the Board of Health. The financial statements have been prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in the notes to the financial statements. The preparation of the financial statements necessarily involved the use of estimates based on management's judgements, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board of Health management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board of Health meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by MNP LLP, independent external auditors appointed by the Board of Health. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board of Health's financial statements.



Mark Perrault, Chief Executive Officer

Kenora, Ontario
May 29, 2014

Independent Auditors' Report

To the Board of Health
of the Northwestern Health Unit

We have audited the statement of financial position of the Northwestern Health Unit as at December 31, 2013, and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these 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 misstatement.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Northwestern Health Unit as at December 31, 2013 and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

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.

The financial statements for the year ended December 31, 2012 were audited by another firm of chartered professional accountants who expressed an unqualified opinion on the financial statements dated May 3, 2013.

MNP LLP

Kenora, Ontario

May 29, 2014

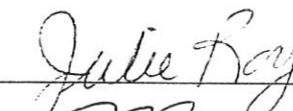

Chartered Professional Accountants

Licensed Public Accountants

**Northwestern Health Unit
Statement of Financial Position**

As at December 31	2013	2012
Financial Assets		
Cash (Note 3)	\$1,436,335	\$1,082,326
Temporary investments (Note 3)	1,332,790	1,312,844
Accounts receivable (Note 4)	430,850	713,359
	<u>3,199,975</u>	<u>3,108,529</u>
Liabilities		
Accounts payable (Note 6)	1,252,377	1,336,632
Accrued vacation pay	62,423	39,816
Deferred revenue and government contributions repayable (Note 7)	426,154	355,182
Employee future benefits (Note 8)	460,161	446,384
	<u>2,201,115</u>	<u>2,178,014</u>
Net Financial Assets	<u>998,860</u>	<u>930,515</u>
Non-Financial Assets		
Prepaid expenses	84,398	113,250
Capital assets (Note 5)	1,614,982	1,747,280
	<u>1,699,380</u>	<u>1,860,530</u>
Accumulated Surplus (Note 9)	<u>\$ 2,698,240</u>	<u>\$ 2,791,045</u>

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**

For the year ended December 31	2013 Budget	2013 Actual	2012 Actual
	(Note 17)		
Revenues			
Ministry of Health and Long-Term Care (MOHLTC)	\$ 6,242,055	\$ 6,236,708	\$ 6,156,170
Ministry of Health and Long-Term Care - one time	424,093	416,093	615,547
MOHLTC Health Promotion Division	3,398,597	3,395,924	3,304,684
MOHLTC Health Promotion Division - one time	61,566	61,565	8,626
Ministry of Children and Youth Services	2,163,846	2,235,645	2,070,828
Ministry of Children and Youth Services - one time	20,000	92,800	111,500
Health Canada	114,732	114,732	160,080
Municipalities (Schedule 21)	2,462,236	2,337,606	2,333,850
Donations	-	840	2,000
Interest income	15,000	26,953	38,623
Other revenues and user fees	488,333	500,702	561,593
Transfers from deferred revenue	-	207,699	76,189
	<u>15,390,458</u>	<u>15,627,267</u>	<u>15,439,690</u>
Expenses			
Advertising	108,200	106,170	79,779
Amortization	400,000	491,261	517,397
Audit and legal	35,200	43,564	44,111
Bad debts	-	180	-
Board conference, honorariums and travel	35,000	58,832	75,451
Bursaries	1,000	500	1,000
Employee benefits	2,042,167	1,990,523	1,948,836
Insurance	66,000	60,897	64,987
Office supplies and equipment	153,445	158,283	210,165
One time costs	22,000	28,659	87,972
Postage and courier	62,500	55,959	71,891
Purchased services	999,136	864,369	870,845
Rent, maintenance and utilities	1,127,858	1,121,612	1,070,765
Salaries and wages	8,919,365	8,848,346	8,506,233
Supplies and services	474,129	605,831	649,873
Telephone	198,900	166,916	174,220
Travel - regular	497,792	439,813	455,521
Travel - conference	251,280	193,937	236,130
	<u>15,393,972</u>	<u>15,235,652</u>	<u>15,065,176</u>
Annual surplus before deferred revenue and expected settlements	(3,514)	391,615	374,514
Deferred revenue and expected government contribution settlements	(5,583)	(484,420)	(226,286)
Annual surplus (deficit)	(9,097)	(92,805)	148,228
Accumulated surplus, beginning of year	2,791,045	2,791,045	2,642,817
Accumulated surplus, end of year	<u>\$ 2,781,948</u>	<u>\$ 2,698,240</u>	<u>\$ 2,791,045</u>

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

Northwestern Health Unit
Statement of Changes in Net Financial Assets

For the year ended December 31	2013 Budget	2013 Actual	2012 Actual
	(Note 17)		
Annual surplus (deficit)	\$ (9,097)	\$ (92,805)	\$ 148,228
Acquisition of tangible capital assets	(412,461)	(358,962)	(678,759)
Amortization of tangible capital assets	400,000	491,261	517,397
	(21,558)	39,494	(13,134)
Acquisition of prepaid expenses	(115,000)	(114,059)	(145,882)
Use/consumption of prepaid expenses	115,000	142,910	157,500
	-	28,851	11,618
Net change in net financial assets	(21,558)	68,345	(1,516)
Net financial assets, beginning of year	930,515	930,515	932,031
Net financial assets, end of year	\$ 908,957	\$ 998,860	\$ 930,515

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	2013	2012
Operating Activities		
Annual surplus (deficit)	\$ (92,805)	\$ 148,228
Non-cash charges to operations		
Amortization	491,261	517,397
	<u>398,456</u>	<u>665,625</u>
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	282,508	(203,068)
Decrease (increase) in prepaid expenses	28,852	11,620
Increase (decrease) in accounts payable	(84,255)	(161,148)
Increase (decrease) in accrued vacation pay	22,607	(17,997)
Increase (decrease) in employee future benefits	13,777	(160,753)
Increase (decrease) in deferred revenue and government contributions repayable	70,972	(80,155)
	<u>732,917</u>	<u>54,124</u>
Capital transactions		
Acquisition of capital assets	<u>(358,962)</u>	<u>(678,759)</u>
Investing transactions		
Decrease (Increase) in investments	<u>(19,946)</u>	<u>230,365</u>
Net change in cash and cash equivalents	354,009	(394,270)
Cash and cash equivalents, beginning of year	1,082,326	1,476,596
Cash and cash equivalents, end of year	<u>\$ 1,436,335</u>	<u>\$ 1,082,326</u>

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

Northwestern Health Unit Notes to Financial Statements

December 31, 2013

1. ORGANIZATION

The Northwestern Health Unit provides public health services to the people resident in the Kenora-Rainy River District. The Northwestern Health Unit is a registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Management's Responsibility for the Financial Statements

The financial statements of the Health Unit are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

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.

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

d) Temporary Investments

Temporary investments include guaranteed investment certificates recorded at market value.

e) Capital Assets

The cost of capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Equipment	5-20 years
Mobile dental van	10 years
Software and licenses	5 years
Leasehold improvements	4-20 years

f) Funding Settlements

Expected funding settlements for the current year represent the Health Unit's best estimate of funding receivable or repayable to be determined upon final settlement with the respective funding agency. Final settlements for March year end programs will be adjusted from a calendar year to a fiscal year before settlement and therefore the actual cash settlements will differ from the estimated settlements on the Statement of Operations. Actual results could differ from management's best estimates.

December 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) 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 Health Unit's cost of borrowing.

h) 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.

i) 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.

Amortization is based on the estimated useful lives of tangible capital assets. Government contributions repayable are based on management's best estimate of the funding repayable for programs. Employee future benefits are based on management's estimates of the expected rate of wage and salary escalation and discount rate.

Northwestern Health Unit
Notes to Financial Statements

December 31, 2013

3. CASH AND TEMPORARY INVESTMENTS

The Health Unit's chequing accounts are held at one chartered bank. Interest is paid at a rate of prime minus 2% on balances in excess of \$150,000. The organization has an approved credit limit of \$500,000 from this chartered bank which bears interest at prime rate plus 1% and is secured by a general security agreement over the organization's assets.

Temporary investments consist of guaranteed investment certificates as follows:

	<u>2013</u>	<u>2,012</u>
Non-redeemable GIC, Interest at 4.5% escalating to 8.5% by 2013, maturing December 2013	\$ -	\$ 25,000
Non-redeemable GIC, Interest at 1.55%, maturing December 2014	25,000	-
Redeemable GIC, Interest at 1.2%, maturing January 2014	768,565	759,452
Non-redeemable GIC, Interest at 2.05%, maturing December 2013	-	528,392
Redeemable GIC, Interest at 1.65% escalating to 2.15% by 2015, maturing December 2016	539,225	-
	<u>\$ 1,332,790</u>	<u>\$ 1,312,844</u>

4. ACCOUNTS RECEIVABLE

	<u>2013</u>	<u>2012</u>
Province of Ontario	\$ 254,194	\$ 484,025
Accrued interest	7,324	10,376
Municipalities	34,416	57,750
Employee advances	1,660	5,362
HST rebates	99,546	92,515
Other	33,710	63,331
	<u>\$ 430,850</u>	<u>\$ 713,359</u>

5. CAPITAL ASSETS

	<u>2013</u>		<u>2012</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Equipment	\$ 1,122,039	\$ 508,343	\$ 1,196,007	\$ 568,108
Mobile dental van	416,445	132,695	416,445	87,170
Software and licenses	306,131	137,159	204,371	81,748
Leasehold improvements	1,259,820	711,256	1,177,459	509,976
	<u>\$ 3,104,435</u>	<u>\$ 1,489,453</u>	<u>\$ 2,994,282</u>	<u>\$ 1,247,002</u>
Cost less accumulated amortization	<u>\$1,614,982</u>		<u>\$1,747,280</u>	

Northwestern Health Unit
Notes to Financial Statements

December 31, 2013

6. ACCOUNTS PAYABLE

	2013	2012
Trade	\$ 426,878	\$ 311,059
Payroll liabilities	341,091	314,840
Accrued salaries and wages	212,392	300,021
Municipalities	124,630	128,387
Ministry of Health and Long Term Care (MOHLTC)	95,829	145,582
MOHLTC Health Promotion Division	6,973	105,083
Ministry of Children and Youth Services	44,584	31,660
	<u>\$ 1,252,377</u>	<u>\$ 1,336,632</u>

7. DEFERRED REVENUE AND GOVERNMENT

CONTRIBUTIONS REPAYABLE

	2013	2012
Federal Government Children's Oral Health Initiative	\$ 7,622	\$ (5,468)
Province of Ontario		
Cost-Shared	63,959	-
Panorama	51,960	13,560
Bed Bugs	-	-
Blind Low Vision	-	(538)
Diabetes Prevention Strategy	21,962	42,964
Early Child Development	1,147	1,147
Focus Programs	4,158	4,158
Healthy Babies Healthy Children	23,894	23,894
Healthy Smiles Ontario	-	28,511
Heart Health/Healthy Communities Partnership	(1,659)	(1,659)
Infant Hearing Program	4,622	37,625
Preschool Speech and Language	65,209	117,065
Student Nourishment	150,830	45,645
Donations	12,057	18,453
Other	20,393	29,825
	<u>\$ 426,154</u>	<u>\$ 355,182</u>

8. EMPLOYEE FUTURE BENEFITS

	2013	2012
	Vested sick leave	Non-vesting sick leave
Accrued employee future benefit obligations at December 31	\$ 39,195	\$ 511,427
Unamortized actuarial gains (losses) at December 31	117,820	(208,281)
	(90,461)	45,894
Employee future benefits liability at December 31	<u>\$ 157,015</u>	<u>\$ 303,146</u>
	\$ 460,161	\$ 446,384

Northwestern Health Unit
Notes to Financial Statements

December 31, 2013

8. EMPLOYEE FUTURE BENEFITS (continued)

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

The accrued benefit obligation for the sick leave benefits as at December 31, 2013 is based on an actuarial valuation prepared as at December 31, 2013. 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:

	<u>2013</u>	<u>2012</u>
Wage and salary escalation	2.50%	2.50%
Discount rate	3.75%	3.75%

9. ACCUMULATED SURPLUS

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

	<u>2013</u>	<u>2012</u>
Investment in tangible capital assets	\$ 1,614,982	\$ 1,747,280
Current funds	465,481	410,373
Reserve funds		
Capital	496,622	492,095
Part 8	89,441	111,620
Endowment	31,714	29,677
	<u>\$ 2,698,240</u>	<u>\$ 2,791,045</u>

10. CONTINGENT LIABILITIES

- a) As at 31 December 2013 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.

**Northwestern Health Unit
Notes to Financial Statements**

December 31, 2013

11. COMMITMENTS

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

2014	\$ 783,999
2015	723,255
2016	591,954
2017	406,620
2018	406,620

The Health Unit has entered into contracts with the Lake of the Woods Child Development Centre for the provision of speech and language services to preschool children. The Health Unit is committed to funding the Lake of the Woods Child Development Centre \$7,954 per month to March 31, 2014. As well the Health Unit has entered into a contract with a Dental Consultant for \$3,950 per month to December 31, 2014.

12. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2013, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act,

Name	Salary and On Call	Taxable Benefits
James Arthurs	\$ 301,057	\$ -
Lois Bailey	104,296	890
Tanis Fretter	119,597	362
Kim Gardiman	100,283	871
Gillian Lunny	101,283	871
Jennifer McKibbin	100,283	871
Mark Perrault	123,483	982
Dawn Sauve	100,283	871
Donna Stanley	100,283	871

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 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 2013 was \$816,592 (2012 - \$742,543). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$51,100 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 \$8,300 million (2012 - \$8,603 million) based on the fair market value of the Plan's assets as this is a joint responsibility of all Ontario municipalities and their employees.

**Northwestern Health Unit
Notes to Financial Statements**

December 31, 2013

14. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2013, honorariums of \$31,458 (2012 - \$36,807) were paid to the Board of Health.

15. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 80% (2012 - 80%) of its revenue from the Province of Ontario and approximately 15% (2012 - 15%) 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.

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. As a result, the budget figures presented in the statement of operations and statement of changes in net financial assets represents the budget adopted by the Board of Health on February 22, 2013 with adjustments as follows:

	<u>2013</u>
Budget surplus (deficit) for the year	\$ (9,098)
Add:	
Capital expenditures	372,111
Less:	
Amortization	(400,000)
	<u>\$ (36,987)</u>

Northwestern Health Unit

Statement of Financial Activities - Mandatory Cost Shared & Other Related Programs

Schedule 1
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 3,298,287	\$ 3,260,409
Ministry of Health and Long-Term Care - one time	354,525	540,018
MOHLTC Health Promotion Division	2,824,335	2,768,956
MOHLTC Health Promotion Division - one time	56,265	-
Ministry of Children and Youth Services - one time	8,000	-
Municipalities (Schedule 21)	2,238,107	2,249,680
Donations	10	-
Interest income	26,953	38,623
Other revenues and user fees	200,897	187,781
Transfers from deferred revenue	-	50,320
	<u>9,007,379</u>	<u>9,095,787</u>
Expenses		
Advertising	50,449	51,115
Amortization	410,597	428,987
Audit and legal	27,235	32,208
Bad debts	149	-
Board conference, honorariums and travel	48,661	62,454
Bursaries	414	828
Employee benefits	1,180,499	1,178,830
Insurance	33,103	35,582
Office supplies and equipment	110,551	155,403
One time costs	22,144	64,934
Postage and courier	42,740	53,637
Purchased services	331,910	332,642
Rent, maintenance and utilities	892,371	848,634
Salaries and wages	5,064,554	4,854,498
Supplies and services	321,186	283,455
Telephone	124,779	129,984
Travel - regular	187,267	202,255
Travel - conference	132,588	153,082
	<u>8,981,197</u>	<u>8,868,528</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	26,182	227,259
Deferred revenue and expected government contribution settlements	<u>(83,343)</u>	<u>(16,732)</u>
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ (57,161)</u>	<u>\$ 210,527</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (57,161)	\$ 210,527
Add: amortization	410,597	428,987
Less: capital assets	<u>(292,853)</u>	<u>(645,634)</u>
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ 60,583</u>	<u>\$ (6,120)</u>

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

For the year ended December 31	2013	2012
Revenue		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 1,791,454	\$ 1,756,327
Expenses		
Advertising	10,545	10,637
Audit and legal	5,693	6,703
Bad debts	31	-
Board conference, honorariums and travel	10,171	12,997
Bursaries	86	172
Employee benefits	246,752	245,323
Insurance	6,919	7,405
Office supplies and equipment	23,108	32,340
One time costs	4,629	13,513
Postage and courier	8,934	11,162
Purchased services	69,377	69,225
Rent, maintenance and utilities	186,526	176,607
Salaries and wages	1,058,609	1,010,255
Supplies and services	67,135	58,989
Telephone	26,082	27,051
Travel - regular	39,143	42,091
Travel - conference	27,714	31,857
	<u>1,791,454</u>	<u>1,756,327</u>
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 - Small Drinking Water Systems

Schedule 3

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 214,900	\$ 214,900
Municipalities (Schedule 21)	71,633	63,155
Other revenues and user fees	2,907	2,665
	<u>289,440</u>	<u>280,720</u>
Expenses		
Amortization	-	7,568
Employee benefits	39,714	36,175
Office supplies and equipment	26	124
Postage and courier	1,964	5,223
Purchased services	2,442	157
Salaries and wages	164,678	160,455
Supplies and services	12,799	13,806
Telephone	59	-
Travel - regular	48,909	38,105
Travel - conference	1,325	1,236
	<u>271,916</u>	<u>262,849</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	17,524	17,871
Deferred revenue and expected government contribution settlements	<u>(17,524)</u>	<u>(25,439)</u>
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ -</u>	<u>\$ (7,568)</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ (7,568)
Add: amortization	-	7,568
Less: capital assets	<u>-</u>	<u>-</u>
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 - Vector Borne Disease
Schedule 4
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 67,472	\$ 67,472
Municipalities (Schedule 21)	22,491	15,745
	<u>89,963</u>	<u>83,217</u>
Expenses		
Advertising	801	984
Employee benefits	11,316	9,971
Postage and courier	1,570	-
Purchased services	6,084	4,978
Salaries and wages	47,842	43,342
Supplies and services	4,108	1,647
Travel - regular	3,149	1,528
Travel - conference	-	530
	<u>74,870</u>	<u>62,980</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	15,093	20,237
Deferred revenue and expected government contribution settlements	<u>(15,093)</u>	<u>(20,237)</u>
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	<u>-</u>	<u>-</u>
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 - CINOT Expansion
Schedule 5
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
MOHLTC Health Promotion Division	\$ 16,125	\$ 20,743
Municipalities (Schedule 21)	5,375	5,270
	<u>21,500</u>	<u>26,013</u>
Expenses		
Purchased services	<u>12,469</u>	<u>21,079</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	9,031	4,934
Deferred revenue and expected government contribution settlements	<u>(9,031)</u>	<u>(4,934)</u>
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	<u>-</u>	<u>-</u>
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 - Infection Control
Schedule 6
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 254,975	\$ 253,244
Expenses		
Employee benefits	28,994	26,764
Office supplies and equipment	165	109
Postage and courier	-	64
Salaries and wages	206,735	200,346
Supplies and services	8,153	3,918
Travel - regular	3,199	6,043
Travel - conference	7,729	3,796
	<u>254,975</u>	<u>241,040</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	12,204
Deferred revenue and expected government contribution settlements	-	(12,204)
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 - Healthy Smiles Ontario
Schedule 7
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 313,677	\$ 313,677
Other revenues and user fees	114,106	101,880
	<u>427,783</u>	<u>415,557</u>
Expenses		
Advertising	-	199
Allocated administrative costs	31,368	31,368
Amortization	53,321	53,320
Employee benefits	28,067	23,207
Insurance	2,875	4,000
Office supplies and equipment	12,994	4,599
One time costs	345	50
Postage and courier	20	141
Purchased services	168,104	154,757
Rent, maintenance and utilities	3,933	4,863
Salaries and wages	115,256	120,359
Supplies and services	23,735	28,599
Telephone	649	106
Travel - regular	37,237	38,212
Travel - conference	3,698	3,062
	<u>481,602</u>	<u>466,842</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(53,819)	(51,285)
Deferred revenue and expected government contribution settlements	-	(2,035)
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ (53,819)</u>	<u>\$ (53,320)</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (53,819)	\$ (53,320)
Add: amortization	53,321	53,320
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ (498)</u>	<u>\$ -</u>

Northwestern Health Unit
Statement of Financial Activities - 9000 Nurses
 Schedule 8
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	Chief Nursing Officer	Community Outreach Nurses	Total 2013	2012
Revenues				
Ministry of Health and Long-Term Care (MOHLTC)	\$ 119,033	\$ 176,910	\$ 295,943	\$ 290,141
Expenses				
Employee benefits	22,038	33,112	55,150	51,748
Salaries and wages	96,995	143,798	240,793	220,095
Travel - regular	-	-	-	738
Travel - conference	-	-	-	546
	119,033	176,910	295,943	273,127
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-	-	17,014
Deferred revenue and expected government contribution settlements	-	-	-	(18,298)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -	\$ -	\$ (1,284)
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ -	\$ (1,284)
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -	\$ -	\$ (1,284)

Northwestern Health Unit
Statement of Financial Activities - Bed Bug Infestations
Schedule 9
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care - one time	\$ -	\$ -
Transfers from deferred revenue	-	12,346
	<u>-</u>	<u>12,346</u>
Expenses		
Employee benefits	-	637
Salaries and wages	-	6,425
Supplies and services	-	601
Travel - regular	-	208
	<u>-</u>	<u>7,871</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	4,475
Deferred revenue and expected government contribution settlements	-	<u>(4,475)</u>
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	<u>-</u>	<u>-</u>
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 - Panorama
Schedule 10
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Panorama Phase I	Panorama Phase II	Total 2013	2012
Revenues				
Ministry of Health and Long-Term Care - one time	\$ 6,041	\$ 55,527	\$ 61,568	\$ 60,279
Transfers from deferred revenue	-	13,560	13,560	-
	6,041	69,087	75,128	60,279
Expenses				
Employee benefits	392	4,060	4,452	8,528
Salaries and wages	4,918	13,798	18,716	37,460
	5,310	17,858	23,168	45,988
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	731	51,229	51,960	14,291
Deferred revenue and expected government contribution settlements	(731)	(51,229)	(51,960)	(14,291)
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 11
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Other revenues and user fees	\$ 167,911	\$ 165,367
Expenses		
Advertising	1,920	250
Employee benefits	28,094	26,516
Insurance	18,000	18,000
Office supplies and equipment	47	66
Postage and courier	58	46
Purchased services	613	-
Salaries and wages	125,135	122,999
Supplies and services	2,110	195
Telephone	770	1,141
Travel - regular	12,086	13,791
Travel - conference	2,283	1,583
	<u>191,116</u>	<u>184,587</u>
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ (23,205)</u>	<u>\$ (19,220)</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (23,205)	\$ (19,220)
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ (23,205)</u>	<u>\$ (19,220)</u>

Northwestern Health Unit
Statement of Financial Activities - Healthy Babies Healthy Children (HBHC)
 Schedule 12
 (Unaudited - see Independent Auditors' Report)

For the year ended December 31	HBHC Mandatory	HBHC 9000 Nurses Initiative	Total 2013	2012
Revenues				
Ministry of Children and Youth Services	\$ 808,525	\$ 100,000	\$ 908,525	\$ 815,508
Donations	230	-	230	-
	<u>808,755</u>	<u>100,000</u>	<u>908,755</u>	<u>818,610</u>
Expenses				
Advertising	-	-	-	169
Amortization	2,338	-	2,338	3,233
Employee benefits	136,599	15,372	151,971	136,768
Office supplies and equipment	7,097	1,200	8,297	7,351
One time costs	-	-	-	3,102
Postage and courier	(677)	46	(631)	708
Purchased services	6	-	6	129
Rent, maintenance and utilities	1,140	-	1,140	1,520
Salaries and wages	609,777	70,511	680,288	603,006
Supplies and services	1,311	-	1,311	23,448
Telephone	3,437	666	4,103	3,898
Travel - regular	26,438	2,492	28,930	25,308
Travel - conference	3,579	543	4,122	7,161
	<u>791,045</u>	<u>90,830</u>	<u>881,875</u>	<u>815,801</u>
Excess of revenue over expenses (expenses over revenue)				
for the year before expected settlements and undernoted items	17,710	9,170	26,880	2,809
	<u>(26,000)</u>	<u>-</u>	<u>(26,000)</u>	<u>(36)</u>
Deferred revenue and expected government contribution settlements				
Excess of revenue over expenses (expenses over revenue) for the year	\$ (8,290)	\$ 9,170	\$ 880	\$ 2,773
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$ (8,290)	\$ 9,170	\$ 880	\$ 2,773
Add: amortization	2,338	-	2,338	3,233
Less: capital assets	-	-	-	(6,006)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ (5,952)	\$ 9,170	\$ 3,218	\$ -

Northwestern Health Unit
Statement of Financial Activities - Children's Oral Health Initiative
Schedule 13
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Health Canada	\$ 114,732	\$ 124,194
Expenses		
Allocated administrative costs	11,473	12,419
Office supplies and equipment	477	316
Postage and courier	197	302
Salaries and wages	73,096	99,729
Supplies and services	7,278	9,318
Telephone	491	392
Travel - regular	8,210	14,859
Travel - conference	420	1,600
	<u>101,642</u>	<u>138,935</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	13,090	(14,741)
Deferred revenue and expected government contribution settlements	<u>(13,090)</u>	<u>14,468</u>
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ -</u>	<u>\$ (273)</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ (273)
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ -</u>	<u>\$ (273)</u>

Northwestern Health Unit
Statement of Financial Activities - Healthy Communities Partnership
Schedule 14
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
MOHLTC Health Promotion Division	\$ 53,737	\$ -
Expenses		
Advertising	40,508	-
Purchased services	10,178	-
Supplies and services	286	-
Travel - regular	784	-
Travel - conference	527	-
	<u>52,283</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	1,454	-
Deferred revenue and expected government contribution settlements	<u>(1,454)</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ -</u>	<u>\$ -</u>

Northwestern Health Unit
Statement of Financial Activity - Speech, Hearing & Vision Programs
Schedule 15
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Preschool Speech and Language	Infant Hearing	Blind Low Vision	2013 Total	2012 Total
Revenues	\$ 829,941	\$ 116,878	\$ 47,630	\$ 994,449	\$ 994,449
Ministry of Children and Youth Services	-	38,800	-	38,800	111,500
Ministry of Children and Youth Services - one time	87,315	-	-	87,315	133,129
Other revenues and user fees	51,856	44,021	-	95,877	-
Transfers from deferred revenue	969,112	199,699	47,630	1,216,441	1,239,078
Expenses	1,187	-	-	1,187	1,610
Advertising	-	-	938	938	3,605
Allocated administrative costs	5,892	19,113	-	25,005	24,289
Amortization	3,000	1,200	-	4,200	5,200
Audit and legal	114,066	20,608	1,247	135,921	128,808
Employee benefits	2,039	577	-	2,616	9,263
Office supplies and equipment	1,541	-	-	1,541	6,159
One time costs	11	719	-	730	492
Postage and courier	160,421	18,897	35,750	215,068	244,158
Purchased services	32,998	4,644	-	37,642	39,141
Rent, maintenance and utilities	566,622	81,643	5,168	653,433	615,764
Salaries and wages	5,306	1	-	5,307	21,810
Supplies and services	5,611	-	-	5,611	7,498
Telephone	36,435	3,073	3,961	43,469	39,629
Travel - regular	4,754	1,518	28	6,300	21,524
Travel - conference	939,883	151,993	47,092	1,138,968	1,168,950
Excess of revenue over expenses (expenses over revenue)	29,229	47,706	538	77,473	70,128
for the year before expected settlements and undernoted items	(31,208)	(4,623)	(538)	(36,369)	(67,298)
Deferred revenue and expected government contribution settlements					
Excess of revenue over expenses (expenses over revenue) for the year	\$ (1,979)	\$ 43,083	\$ -	\$ 41,104	\$ 2,830
Reconciliation for funding purposes:					
Excess of revenue over expenses for the year as above	\$ (1,979)	\$ 43,083	\$ -	\$ 41,104	\$ 2,830
Add: amortization	5,892	19,113	-	25,005	24,289
Less: capital assets	(3,913)	(62,196)	-	(66,109)	(27,119)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -	\$ -	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activity - Smoke Free Ontario Programs
Schedule 16
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	Coordination	Youth Engagement	Enforcement	Total 2013	Total 2012
Revenues					
MOHLTC Health Promotion Division	\$ 100,000	\$ 80,000	\$ 106,400	\$ 286,400	\$ 286,324
MOHLTC Health Promotion Division - one time	-	-	5,300	5,300	8,626
	<u>100,000</u>	<u>80,000</u>	<u>111,700</u>	<u>291,700</u>	<u>294,950</u>
Expenses					
Allocated administrative costs	-	2,033	-	2,033	8,600
Employee benefits	19,112	9,647	7,635	36,394	37,763
Office supplies and equipment	-	2	-	2	205
Postage and courier	90	287	-	377	95
Purchased services	-	-	5,301	5,301	-
Salaries and wages	78,325	51,348	75,688	205,361	200,288
Supplies and services	-	5,541	200	5,741	8,365
Telephone	50	822	3,500	4,372	4,110
Travel - regular	1,599	7,073	16,376	25,048	25,865
Travel - conference	824	3,247	3,000	7,071	3,123
	<u>100,000</u>	<u>80,000</u>	<u>111,700</u>	<u>291,700</u>	<u>288,414</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-	-	-	6,536
Deferred revenue and expected government contribution settlements	-	-	-	-	(8,741)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -	\$ -	\$ -	\$ (2,205)
Reconciliation for funding purposes:					
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ -	\$ -	\$ (2,205)
Add: amortization	-	-	-	-	-
Less: capital assets	-	-	-	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -	\$ -	\$ -	\$ (2,205)

Northwestern Health Unit
Statement of Financial Activities - Children's Nutrition Program
Schedule 17

(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Children and Youth Services	\$ 332,671	\$ 260,871
Ministry of Children and Youth Services - one time	46,000	-
Donations	-	2,000
Transfers from deferred revenue	45,644	-
	<u>424,315</u>	<u>262,871</u>
Expenses		
Allocated administrative costs	11,881	14,257
Employee benefits	12,651	10,558
Purchased services	42,817	39,513
Salaries and wages	59,399	52,434
Supplies and services	140,182	157,909
	<u>266,930</u>	<u>274,671</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	157,385	(11,800)
Deferred revenue and expected government contribution settlements	<u>(157,385)</u>	<u>11,800</u>
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	<u>-</u>	<u>-</u>
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 - Diabetes Prevention Strategy
Schedule 18
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
MOHLTC Health Promotion Division	\$ 215,327	\$ 228,661
Other revenues and user fees	-	20
Transfers from deferred revenue	42,964	-
	<u>258,291</u>	<u>228,681</u>
Expenses		
Advertising	\$ 304	3,624
Allocated administrative costs	21,000	18,875
Employee benefits	29,011	18,202
Office supplies and equipment	-	386
Purchased services	-	1,207
Salaries and wages	128,295	110,013
Supplies and services	4,108	18,810
Telephone	-	40
Travel - regular	2,244	3,601
Travel - conference	160	645
	<u>185,122</u>	<u>175,403</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	73,169	53,278
Deferred revenue and expected government contribution settlements	<u>(73,169)</u>	<u>(53,278)</u>
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	<u>-</u>	<u>-</u>
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 - Youth Action on Drugs
Schedule 19
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Health Canada	\$ -	\$ 35,886
Expenses		
Advertising	-	10,051
Allocated administrative costs	-	1,250
Employee benefits	-	866
Postage and courier	-	5
Purchased services	-	3,000
Salaries and wages	-	8,525
Supplies and services	-	10,221
Travel - regular	-	1,968
	-	35,886
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	-
Deferred revenue and expected government contribution settlements	-	-
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 20
(Unaudited - see Independent Auditors' Report)

For the year ended December 31	2013	2012
Revenues		
Ministry of Health and Long-Term Care - one time	\$ -	\$ 15,250
Donations	600	-
Other revenues and user fees	6,259	61,125
Transfers from deferred revenue	9,654	10,421
	<u>16,513</u>	<u>86,796</u>
Expenses		
Advertising	456	1,140
Audit and legal	6,436	-
Employee benefits	1,537	8,172
Office supplies and equipment	-	3
One time costs	-	214
Postage and courier	-	16
Salaries and wages	6,156	40,240
Supplies and services	2,392	8,782
Travel - regular	138	1,320
Travel - conference	-	6,385
	<u>17,115</u>	<u>66,272</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(602)	20,524
Deferred revenue and expected government contribution settlements	-	(4,556)
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ (602)</u>	<u>\$ 15,968</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (602)	\$ 15,968
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ (602)</u>	<u>\$ 15,968</u>

Northwestern Health Unit Municipal Levies

Schedule 21
(Unaudited - see Independent Auditors' Report)

Municipality	Population 2013	Levy 2013	Levy Rebate 2013	Net Levy 2013	Population 2012	Net Levy 2012
City of Dryden	6,562	\$ 356,513	\$ 18,045	\$ 338,468	6,562	\$ 337,923
City of Kenora	12,401	673,746	34,102	639,644	12,401	638,615
Municipality of Machin	901	48,951	2,478	46,473	901	46,399
Municipality of Red Lake	3,537	192,165	9,727	182,438	3,537	182,145
Town of Fort Frances	6,741	366,239	18,537	347,702	6,741	347,142
Town of Rainy River	726	39,444	1,997	37,447	726	37,387
Town of Sioux Lookout	3,942	214,169	10,841	203,328	3,942	203,002
Township of Alberton	851	46,235	2,340	43,895	851	43,824
Township of Atikokan	2,814	152,885	7,739	145,146	2,814	144,913
Township of Chapleau	680	36,944	1,870	35,074	680	35,018
Township of Dawson	500	27,165	1,375	25,790	500	25,749
Township of Ear Falls	808	43,899	2,222	41,677	808	41,610
Township of Emo	1,115	60,578	3,066	57,512	1,115	57,419
Township of Ignace	1,184	64,327	3,256	61,071	1,184	60,973
Township of La Vallee	943	51,233	2,593	48,640	943	48,562
Township of Lake of the Woods	285	15,484	784	14,700	285	14,677
Township of Morley	458	24,883	1,260	23,623	458	23,586
Township of Pickle Lake	273	14,832	751	14,081	273	14,059
Township of Sioux Narrows-Nestor Falls	599	32,544	1,647	30,897	599	30,847
	45,320	\$ 2,462,236	\$ 124,630	\$ 2,337,606	\$ 45,320	\$ 2,333,850
Allocated as follows:						
Mandatory cost shared programs (Schedule 1)				\$ 2,238,107		\$ 2,249,680
Small drinking water systems (Schedule 3)				71,633		63,155
Vector borne disease (Schedule 4)				22,491		15,745
CINOT expansion (Schedule 5)				5,375		5,270
				\$ 2,337,606		\$ 2,333,850

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