



210 First Street North  
Kenora, ON P9N 2K4

May 7, 2013



Glenn Treftlin, Clerk  
The Town of Fort Frances  
320 Portage Avenue  
Fort Frances, ON P9A 3P9

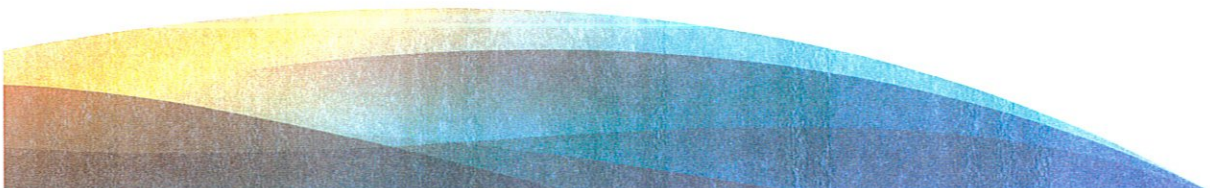
Dear Mr. Treftlin:

We are pleased to provide the Town of Fort Frances with a copy of our audited 2012 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](mailto:mperrault@nwhu.on.ca).

Sincerely,

Mark Perrault  
Chief Executive Officer





Northwestern Health Unit  
Financial Statements  
December 31, 2012



Northwestern  
Health Unit

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

**Northwestern Health Unit**  
**December 31, 2012**  
**Index**

---

Management's Responsibility	2
Independent Auditor's Report	3
Statement of Financial Position	4
Statement of Operations	5
Statement of Change in Net Financial Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Auditor's Comments of Supplementary Financial Information	15
Statements of Financial Activities	
Schedule 1 - Mandatory Cost Shared & Other Related Programs	16
Schedule 2 - Unorganized	17
Schedule 3 - Small Drinking Water Systems	18
Schedule 4 - Vector Borne Disease	19
Schedule 5 - CINOT Expansion	20
Schedule 6 - Infection Control	21
Schedule 7 - Healthy Smiles Ontario	22
Schedule 8 - 9000 Nurses	23
Schedule 9 - Bed Bug Infestations	24
Schedule 10 - Panorama	25
Schedule 11 - Part 8	26
Schedule 12 - Healthy Babies Healthy Children	27
Schedule 13 - Children's Oral Health Initiative	28
Schedule 14 - Healthy Community Partnership	29
Schedule 15 - Speech, Hearing & Vision Programs	30
Schedule 16 - Smoke Free Ontario Programs	31
Schedule 17 - Children's Nutrition Program	32
Schedule 18 - Diabetes Prevention Strategy	33
Schedule 19 - Youth Action on Drugs	34
Schedule 20 - Other Programs	35
Schedule 21 - Municipal Levies	36



---

## Management's Responsibility for the Financial Statements

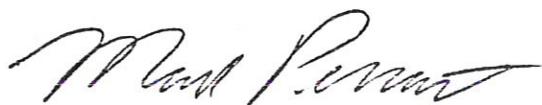
---

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 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 BDO Canada LLP, independent external auditors appointed by the Board of Health. The accompanying Independent Auditor's 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 3, 2013





Tel: 807 468 5511  
Fax: 807 463 1974  
www.bdo.ca

BDO Canada LLP  
300 - 101 First Avenue S  
Kenora, ON P9H 4B9, Canada

---

## Independent Auditor's Report

---

To the Board of Health  
of the Northwestern Health Unit

We have audited the accompanying financial statements of Northwestern Health Unit, which comprise the statement of financial position as at December 31, 2012, 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 error.

### Auditor's 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, 2012 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.


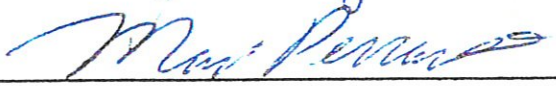
*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants  
Kenora, Ontario  
May 3, 2013

**Northwestern Health Unit  
Statement of Financial Position**

As at December 31	2012	2011
<b>Financial Assets</b>		
Cash (Note 2)	\$ 1,082,326	\$ 1,476,596
Temporary investments (Note 2)	1,312,844	1,543,209
Accounts receivable (Note 3)	713,359	510,293
	<u>3,108,529</u>	<u>3,530,098</u>
<b>Liabilities</b>		
Accounts payable (Note 5)	1,336,632	1,497,780
Accrued vacation pay	39,816	57,813
Deferred revenue and government contributions repayable (Note 6)	355,182	435,337
Employee future benefits (Note 7)	446,384	607,137
	<u>2,178,014</u>	<u>2,598,067</u>
<b>Net Financial Assets</b>	<u>930,515</u>	<u>932,031</u>
<b>Non-Financial Assets</b>		
Prepaid Expenses	113,250	124,870
Capital assets (Note 4)	1,747,280	1,585,916
	<u>1,860,530</u>	<u>1,710,786</u>
<b>Accumulated Surplus (Note 8)</b>	<u>\$ 2,791,045</u>	<u>\$ 2,642,817</u>

On behalf of the Board:

 <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>	Board Chair
 <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/>	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	2012 Budget	2012 Actual	2011 Actual
<b>Revenues</b>	(Note 16)		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 6,153,017	\$ 6,156,170	\$ 5,799,843
Ministry of Health and Long-Term Care - one time	606,141	615,547	513,363
MOHLTC Health Promotion Division	3,302,023	3,304,684	3,294,012
MOHLTC Health Promotion Division - one time	8,626	8,626	158,251
Ministry of Children and Youth Services	2,080,512	2,070,828	2,063,829
Ministry of Children and Youth Services - one time	34,000	111,500	25,252
Health Canada	139,394	160,080	237,669
Municipalities (Schedule 21)	2,462,236	2,333,850	2,248,636
Donations	-	2,000	2,350
Interest income	36,586	38,623	44,703
Other revenues and user fees	598,247	561,593	395,005
Transfers from deferred revenue	50,320	76,189	294,098
	<u>15,471,102</u>	<u>15,439,690</u>	<u>15,077,011</u>
<b>Expenses</b>			
Advertising	126,725	79,779	136,720
Amortization	400,000	517,397	474,211
Audit and legal	40,200	44,111	41,046
Bad debts	-	-	1,417
Board conference, honorariums and travel	95,000	75,451	75,885
Bursaries	1,000	1,000	1,500
Employee benefits	1,947,370	1,948,836	1,712,298
Insurance	64,000	64,987	61,889
Office supplies and equipment	259,985	210,165	210,766
One time costs	34,626	87,972	70,740
Postage and courier	72,800	71,891	66,418
Purchased services	952,774	870,845	887,307
Rent, maintenance and utilities	1,035,661	1,070,765	951,324
Salaries and wages	8,709,139	8,506,233	8,104,623
Supplies and services	590,788	649,873	526,438
Telephone	157,205	174,220	186,259
Travel - regular	513,209	455,521	438,434
Travel - conference	226,625	236,130	250,067
	<u>15,227,107</u>	<u>15,065,176</u>	<u>14,197,342</u>
<b>Annual surplus before deferred revenue and expected settlements</b>	243,995	374,514	879,669
Deferred revenue and expected government contribution settlements	-	(226,286)	(269,366)
<b>Annual surplus</b>	243,995	148,228	610,303
<b>Accumulated surplus, beginning of year</b>	2,642,817	2,642,817	2,032,514
<b>Accumulated surplus, end of year</b>	<u>\$ 2,886,812</u>	<u>\$ 2,791,045</u>	<u>\$ 2,642,817</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	2012 Budget	2012 Actual	2011 Actual
	(Note 16)		
<b>Annual surplus</b>	\$ 243,995	\$ 148,228	\$ 610,303
Acquisition of tangible capital assets	(643,995)	(678,759)	(893,122)
Amortization of tangible capital assets	400,000	517,397	474,211
	-	(13,134)	191,392
Acquisition of prepaid expenses	(109,000)	(145,882)	(172,979)
Use/consumption of prepaid expenses	88,500	157,500	117,023
	(20,500)	11,618	(55,956)
<b>Net change in net financial assets</b>	(20,500)	(1,516)	135,436
<b>Net financial assets, beginning of year</b>	932,031	932,031	796,595
<b>Net financial assets, end of year</b>	\$ 911,531	\$ 930,515	\$ 932,031

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



**Northwestern Health Unit  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2012</b>	<b>2011</b>
<b>Operating Activities</b>		
Annual surplus	\$ 148,228	\$ 610,303
Non-cash charges to operations		
Amortization	517,397	474,211
	665,625	1,084,514
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	(203,068)	76,248
Decrease (increase) in prepaid expenses	11,620	(55,956)
Increase (decrease) in accounts payable	(161,148)	(75,886)
Increase (decrease) in accrued vacation pay	(17,997)	11,480
Increase (decrease) in employee future benefits	(160,753)	(84,382)
Increase (decrease) in deferred revenue and government contributions repayable	(80,155)	(144,713)
	54,124	811,305
<b>Capital transactions</b>		
Acquisition of capital assets	(678,759)	(893,122)
<b>Investing transactions</b>		
Decrease (Increase) in investments	230,365	-
<b>Net change in cash and cash equivalents</b>	(394,270)	(81,817)
<b>Cash and cash equivalents, beginning of year</b>	1,476,596	1,558,413
<b>Cash and cash equivalents, end of year</b>	\$ 1,082,326	\$ 1,476,596

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

December 31, 2012

---

1. 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) 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.

c) 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.

d) 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.

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, 2012

---

1. 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) 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.

2. 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.

Northwestern Health Unit  
Notes to Financial Statements

December 31, 2012

2. CASH AND TEMPORARY INVESTMENTS (continued)

Temporary investments consist of guaranteed investment certificates as follows:

	2012	2011
Redeemable GIC, Interest at 1.25%, maturing January 2012	\$ -	\$ 750,000
Non-redeemable GIC, Interest at 2.45%, maturing October 2012	-	268,209
Non-redeemable GIC, Interest at 2.80%, maturing December 2012	-	500,000
Non-redeemable GIC, Interest at 4.5% escalating to 8.5% by 2013, maturing December 2013	25,000	25,000
Redeemable GIC, Interest at 1.2%, maturing January 2013	759,452	-
Non-redeemable GIC, Interest at 2.05%, maturing December 2013	528,392	-
	<u>\$ 1,312,844</u>	<u>\$ 1,543,209</u>

3. ACCOUNTS RECEIVABLE

	2012	2011
Province of Ontario	\$ 484,025	\$ 204,351
Accrued interest	10,376	33,382
Municipalities	57,750	51,459
Employee advances	5,362	206
HST rebates	92,515	164,427
Other	63,331	56,468
	<u>\$ 713,359</u>	<u>\$ 510,293</u>

4. CAPITAL ASSETS

	2012		2011	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Equipment	\$ 1,196,007	\$ 568,108	\$ 1,079,784	\$ 485,492
Mobile dental van	416,445	87,170	416,445	41,645
Software and licenses	204,371	81,748	204,371	40,874
Leasehold improvements	1,177,459	509,976	1,069,208	615,881
	<u>\$ 2,994,282</u>	<u>\$ 1,247,002</u>	<u>\$ 2,769,808</u>	<u>\$ 1,183,892</u>
Cost less accumulated amortization	<u>\$1,747,280</u>		<u>\$1,585,916</u>	



Northwestern Health Unit  
Notes to Financial Statements

December 31, 2012

5. ACCOUNTS PAYABLE

	2012	2011
Trade	\$ 311,059	\$ 617,154
Payroll liabilities	314,840	317,979
Accrued salaries and wages	300,021	131,579
Municipalities	128,387	165,649
Ministry of Health and Long Term Care (MOHLTC)	145,582	157,097
MOHLTC Health Promotion Division	105,083	83,834
Ministry of Children and Youth Services	31,660	24,488
	<u>\$ 1,336,632</u>	<u>\$ 1,497,780</u>

6. DEFERRED REVENUE AND GOVERNMENT  
CONTRIBUTIONS REPAYABLE

	2012	2011
Federal Government Children's Oral Health Initiative	\$ (5,468)	\$ 8,088
Province of Ontario		
Cost-Shared	-	50,320
Panorama	13,560	-
Bed Bugs	-	12,346
Blind Low Vision	(538)	6,316
Diabetes Prevention Strategy	42,964	15,003
Early Child Development	1,147	1,147
Focus Programs	4,158	4,158
Healthy Babies Healthy Children	23,894	26,996
Healthy Smiles Ontario	28,511	28,511
Heart Health/Healthy Communities Partnership	(1,659)	(1,659)
Infant Hearing Program	37,625	23,289
Preschool Speech and Language	117,065	141,726
Student Nourishment	45,645	74,255
Donations	18,453	10,026
Other	29,825	34,815
	<u>\$ 355,182</u>	<u>\$ 435,337</u>

7. EMPLOYEE FUTURE BENEFITS

			2012	2011
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 40,651	\$ 359,839	\$ 400,490	\$ 534,691
Unamortized actuarial gains (losses) at December 31	140,314	(94,420)	45,894	72,446
Employee future benefits liability at December 31	<u>\$ 180,965</u>	<u>\$ 265,419</u>	<u>\$ 446,384</u>	<u>\$ 607,137</u>

**Northwestern Health Unit  
Notes to Financial Statements**

**December 31, 2012**

---

**7. 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, 2012 are based on an actuarial valuation prepared as at December 31, 2010. 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>2012</u>	<u>2011</u>
Wage and salary escalation	2.50%	2.50%
Discount rate	3.75%	4.00%

**8. ACCUMULATED SURPLUS**

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

	<u>2012</u>	<u>2011</u>
Investment in tangible capital assets	\$ 1,747,280	\$ 1,585,916
Current funds	410,373	410,374
Reserve funds		
Capital	492,095	487,657
Part 8	111,620	129,660
Endowment	29,677	29,210
	<u>\$ 2,791,045</u>	<u>\$ 2,642,817</u>

**9. CONTINGENT LIABILITIES**

- a) As at 31 December 2012 several employees were on pregnancy/parental leaves. The Northwestern Health Unit is contingently liable for the employer's portion of these employees' OMERS pension premiums, should the employees choose to buy back their contributed service on their return to work.
- b) The expected funding settlements for the current year as disclosed in the statement of financial activities represent the Health Unit's best estimate of the funding repayable (receivable) based on current agreements with funding agencies. If the funding sources do not approve all or a portion of the expenses, the accumulated surplus of the Health Unit could be reduced by a material amount.

December 31, 2012

---

#### 10. 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:

2013	\$ 785,472
2014	747,982
2015	731,516
2016	609,713
2017	426,865

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 \$16,042 per month to 30 June 2013.

#### 11. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2012, the following employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

Name	Salary and On Call	Taxable Benefits
James Arthurs	\$ 292,340	\$ 353
Lois Bailey	103,480	484
Mark Perrault	119,601	555

#### 12. 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 2012 was \$742,543 (2011 - \$616,058). For employees who have a normal retirement age of 65, contributions are 8.3% of employee salaries up to \$50,100 and 12.8% thereafter.

Because OMERS is a multi-employer pension plan, the Health Unit does not recognize any share of the pension plan deficit of \$8,603 million (2011 - \$9,627 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.

December 31, 2012

---

13. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2012, honorariums of \$36,807 (2011 - \$28,320) were paid to the Board of Health.

14. ECONOMIC DEPENDENCE

The Northwestern Health Unit received approximately 80% (2011 - 80%) of its revenue from the Province of Ontario and approximately 15% (2011 - 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.

15. 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.

16. 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 23, 2012 with adjustments as follows:

	<u>2012</u>
Budget surplus for the year	\$ -
Add:	
Capital expenditures	643,995
Less:	
Amortization	<u>(400,000)</u>
	<u>\$ 243,995</u>





Tel: 807 468 4531  
Fax: 807 462 4777  
www.bdo.ca

BDO Canada LLP  
100-101 First Avenue W  
Windsor, ON N9A 4C6, Canada

---

## Auditor's Comments on Supplementary Financial Information

---

We have audited the financial statements of the Northwestern Health Unit, which comprise the statement of financial position as at December 31, 2012 and the statement of operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated May 3, 2013 which contained an unmodified opinion on those financial statements. The audit was performed to form an opinion on the financial statements taken as a whole. The following schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

The supplementary information is prepared to assist the Northwestern Health Unit to meet the requirements of the Ministry of Health and Long Term Care, the Ministry of Health Promotion and Sport and the Ministry of Children and Youth Services. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for the Northwestern Health Unit and Ministry of Health and Long Term Care, the Ministry of Health Promotion and Sport and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Northwestern Health Unit and Ministry of Health and Long Term Care, the Ministry of Health Promotion and Sport and the Ministry of Children and Youth Services.

*BDO Canada LLP*

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario  
May 3, 2013

**Northwestern Health Unit**

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

**Schedule 1**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 3,260,409	\$ 3,193,250
Ministry of Health and Long-Term Care - one time	540,018	333,852
MOHLTC Health Promotion Division	2,768,956	2,714,663
MOHLTC Health Promotion Division - one time	-	149,625
Municipalities (Schedule 21)	2,249,680	2,216,700
Donations	-	350
Interest income	38,623	44,703
Other revenues and user fees	187,781	203,126
Transfers from deferred revenue	50,320	19,772
	<u>9,095,787</u>	<u>8,876,041</u>
<b>Expenses</b>		
Advertising	51,115	55,073
Amortization	428,987	400,884
Audit and legal	32,208	30,410
Bad debts	-	80
Board conference, honorariums and travel	62,454	62,293
Bursaries	828	1,231
Employee benefits	1,178,830	1,047,471
Insurance	35,582	32,744
Office supplies and equipment	155,403	153,807
One time costs	64,934	9,370
Postage and courier	53,637	50,781
Purchased services	332,642	349,715
Rent, maintenance and utilities	848,634	754,414
Salaries and wages	4,854,498	4,706,247
Supplies and services	283,455	256,025
Telephone	129,984	127,462
Travel - regular	202,255	178,917
Travel - conference	153,082	164,775
	<u>8,868,528</u>	<u>8,381,699</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	227,259	494,342
Deferred revenue and expected government contribution settlements	<u>(16,732)</u>	<u>(67,120)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 210,527</u>	<u>\$ 427,222</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 210,527	\$ 427,222
Add: amortization	428,987	400,884
Less: capital assets	<u>(645,634)</u>	<u>(652,038)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ (6,120)</u>	<u>\$ 176,068</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Unorganized**

**Schedule 2**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenue</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 1,756,327	\$ 1,721,889
<b>Expenses</b>		
Advertising	10,637	10,841
Audit and legal	6,703	6,636
Bad debts	-	17
Board conference, honorariums and travel	12,997	13,592
Bursaries	172	269
Employee benefits	245,323	226,056
Insurance	7,405	7,145
Office supplies and equipment	32,340	33,561
One time costs	13,513	2,045
Postage and courier	11,162	11,080
Purchased services	69,225	76,308
Rent, maintenance and utilities	176,607	164,613
Salaries and wages	1,010,255	1,012,081
Supplies and services	58,989	55,378
Telephone	27,051	27,812
Travel - regular	42,091	38,501
Travel - conference	31,857	35,954
	<u>1,756,327</u>	<u>1,721,889</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Small Drinking Water Systems**  
**Schedule 3**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 214,900	\$ 172,551
Ministry of Health and Long-Term Care - one time	-	146,200
Municipalities (Schedule 21)	63,155	-
Other revenues and user fees	2,665	2,385
	<u>280,720</u>	<u>321,136</u>
<b>Expenses</b>		
Advertising	-	1,195
Amortization	7,568	-
Employee benefits	36,175	41,614
Office supplies and equipment	124	159
Postage and courier	5,223	2,359
Purchased services	157	835
Salaries and wages	160,455	196,984
Supplies and services	13,806	4,775
Telephone	-	12,838
Travel - regular	38,105	55,095
Travel - conference	1,236	6,118
	<u>262,849</u>	<u>321,972</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	17,871	(836)
Deferred revenue and expected government contribution settlements	(25,439)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ (7,568)</u>	<u>\$ (836)</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (7,568)	\$ (836)
Add: amortization	7,568	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ (836)</u>



**Northwestern Health Unit**  
**Statement of Financial Activities - Vector Borne Disease**

**Schedule 4**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

<u>For the year ended December 31</u>	<u>2012</u>	<u>2011</u>
<b>Revenues</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 67,472	\$ 67,472
Municipalities (Schedule 21)	15,745	22,491
	<u>83,217</u>	<u>89,963</u>
<b>Expenses</b>		
Advertising	984	824
Employee benefits	9,971	10,335
Postage and courier	-	463
Purchased services	4,978	5,339
Salaries and wages	43,342	53,000
Supplies and services	1,647	3,174
Travel - regular	1,528	1,823
Travel - conference	530	477
	<u>62,980</u>	<u>75,435</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	20,237	14,528
Deferred revenue and expected government contribution settlements	<u>(20,237)</u>	<u>(10,896)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ 3,632</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 3,632
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ 3,632</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - CINOT Expansion**  
**Schedule 5**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
MOHLTC Health Promotion Division	\$ 20,743	\$ 28,336
Municipalities (Schedule 21)	5,270	9,445
	<u>26,013</u>	<u>37,781</u>
<b>Expenses</b>		
Purchased services	<u>21,079</u>	<u>27,399</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	4,934	10,382
Deferred revenue and expected government contribution settlements	<u>(4,934)</u>	<u>(7,787)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ 2,595</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ 2,595
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ 2,595</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Infection Control**  
**Schedule 6**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

<b>For the year ended December 31</b>	<b>2012</b>	<b>2011</b>
<b>Revenues</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 253,244	\$ 251,547
<b>Expenses</b>		
Employee benefits	26,764	24,197
Office supplies and equipment	109	225
Postage and courier	64	12
Salaries and wages	200,346	195,188
Supplies and services	3,918	9,996
Travel - regular	6,043	8,917
Travel - conference	3,796	5,858
	<u>241,040</u>	<u>244,393</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	12,204	7,154
Deferred revenue and expected government contribution settlements	<u>(12,204)</u>	<u>(7,154)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Healthy Smiles Ontario**

Schedule 7

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Ministry of Health and Long-Term Care (MOHLTC)	\$ 313,677	\$ 313,679
Other revenues and user fees	101,880	28,511
Transfers from deferred revenue	-	257,444
	<u>415,557</u>	<u>599,634</u>
<b>Expenses</b>		
Advertising	199	741
Allocated administrative costs	31,368	31,368
Amortization	53,320	53,797
Employee benefits	23,207	14,492
Insurance	4,000	4,000
Office supplies and equipment	4,599	3,383
One time costs	50	23,763
Postage and courier	141	41
Purchased services	154,757	122,638
Rent, maintenance and utilities	4,863	2,654
Salaries and wages	120,359	107,000
Supplies and services	28,599	12,850
Telephone	106	-
Travel - regular	38,212	18,372
Travel - conference	3,062	676
	<u>466,842</u>	<u>395,775</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	(51,285)	203,859
Deferred revenue and expected government contribution settlements	<u>(2,035)</u>	<u>(38,886)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ (53,320)</u>	<u>\$ 164,973</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (53,320)	\$ 164,973
Add: amortization	53,320	53,797
Less: capital assets	<u>-</u>	<u>(227,494)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ (8,724)</u>



**Northwestern Health Unit**  
**Statement of Financial Activities - 9000 Nurses**  
 Schedule 8  
 (Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	Chief Nursing Officer	Community Outreach Nurses	Total 2012	2011
<b>Revenues</b>				
Ministry of Health and Long-Term Care (MOHLTC)	\$ 116,700	\$ 173,441	\$ 290,141	\$ 79,455
<b>Expenses</b>				
Employee benefits	21,115	30,633	51,748	10,009
Salaries and wages	95,585	124,510	220,095	54,658
Travel - regular	-	738	738	-
Travel - conference	-	546	546	-
	<u>116,700</u>	<u>156,427</u>	<u>273,127</u>	<u>64,667</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	17,014	17,014	14,788
Deferred revenue and expected government contribution settlements	-	(18,298)	(18,298)	(14,788)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ (1,284)	\$ (1,284)	\$ -
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ -	\$ (1,284)	\$ (1,284)	\$ -
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ (1,284)	\$ (1,284)	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Bed Bug Infestations**

**Schedule 9**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

<b>For the year ended December 31</b>	<b>2012</b>	<b>2011</b>
<b>Revenues</b>		
Ministry of Health and Long-Term Care - one time	\$ -	\$ 33,311
Transfers from deferred revenue	12,346	-
	<u>12,346</u>	<u>33,311</u>
<b>Expenses</b>		
Advertising	-	84
Employee benefits	637	1,383
Salaries and wages	6,425	14,127
Supplies and services	601	4,658
Travel - regular	208	713
	<u>7,871</u>	<u>20,965</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	4,475	12,346
Deferred revenue and expected government contribution settlements	<u>(4,475)</u>	<u>(12,346)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Panorama**  
Schedule 10  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	Panorama Phase I	Panorama Phase II	Total 2012	2011
<b>Revenues</b>				
Ministry of Health and Long-Term Care - one time	\$ 6,041	\$ 54,238	\$ 60,279	\$ -
<b>Expenses</b>				
Employee benefits	392	8,136	8,528	-
Salaries and wages	4,918	32,542	37,460	-
	5,310	40,678	45,988	-
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	731	13,560	14,291	-
Deferred revenue and expected government contribution settlements	(731)	(13,560)	(14,291)	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ -	\$ -	\$ -
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ -	\$ -	\$ -	\$ -
Add: amortization	-	-	-	-
Less: capital assets	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -	\$ -	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activities - Part 8**  
**Schedule 11**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Other revenues and user fees	\$ 165,367	\$ 183,717
<b>Expenses</b>		
Advertising	250	723
Bad debts	-	987
Employee benefits	26,516	18,377
Insurance	18,000	18,000
Office supplies and equipment	66	1,812
Postage and courier	46	27
Salaries and wages	122,999	99,612
Supplies and services	195	1,606
Telephone	1,141	1,062
Travel - regular	13,791	21,423
Travel - conference	1,583	-
	<u>184,587</u>	<u>163,629</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (19,220)</b>	<b>\$ 20,088</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (19,220)	\$ 20,088
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (19,220)</b>	<b>\$ 20,088</b>



**Northwestern Health Unit**  
**Statement of Financial Activities - Healthy Babies Healthy Children (HBHC)**

Schedule 12  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	HBHC Mandatory	HBHC 9000 Nurses Initiative	Total 2012	2011
<b>Revenues</b>				
Ministry of Children and Youth Services	\$ 808,512	\$ 6,996	\$ 815,508	\$ 808,512
Ministry of Children and Youth Services - one time	-	-	-	25,252
Other revenues and user fees	-	-	-	155
Transfers from deferred revenue	3,102	-	3,102	-
	<u>811,614</u>	<u>6,996</u>	<u>818,610</u>	<u>833,919</u>
<b>Expenses</b>				
Advertising	169	-	169	-
Amortization	3,233	-	3,233	1,136
Employee benefits	135,814	954	136,768	123,431
Office supplies and equipment	7,351	-	7,351	12,313
One time costs	3,102	-	3,102	22,150
Postage and courier	708	-	708	939
Purchased services	129	-	129	-
Rent, maintenance and utilities	1,520	-	1,520	1,520
Salaries and wages	596,964	6,042	603,006	600,406
Supplies and services	23,448	-	23,448	31,001
Telephone	3,898	-	3,898	4,243
Travel - regular	25,308	-	25,308	23,722
Travel - conference	7,161	-	7,161	5,737
	<u>808,805</u>	<u>6,996</u>	<u>815,801</u>	<u>826,598</u>
<b>Excess of revenue over expenses (expenses over revenue)</b>				
<b>for the year before expected settlements and undernoted items</b>	2,809	-	2,809	7,321
Deferred revenue and expected government contribution settlements	(36)	-	(36)	(7,348)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 2,773</u>	<u>\$ -</u>	<u>\$ 2,773</u>	<u>\$ (27)</u>
<b>Reconciliation for funding purposes:</b>				
Excess of revenue over expenses for the year as above	\$ 2,773	\$ -	\$ 2,773	\$ (27)
Add: amortization	3,233	-	3,233	1,136
Less: capital assets	(6,006)	-	(6,006)	(1,109)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Children's Oral Health Initiative**  
**Schedule 13**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

<b>For the year ended December 31</b>	<b>2012</b>	<b>2011</b>
<b>Revenues</b>		
Health Canada	\$ 124,194	\$ 152,580
<b>Expenses</b>		
Advertising	-	154
Allocated administrative costs	12,419	15,258
Office supplies and equipment	316	256
Postage and courier	302	271
Salaries and wages	99,729	101,527
Supplies and services	9,318	11,322
Telephone	392	-
Travel - regular	14,859	18,739
Travel - conference	1,600	1,511
	<u>138,935</u>	<u>149,038</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	<b>(14,741)</b>	<b>3,542</b>
Deferred revenue and expected government contribution settlements	<u>14,468</u>	<u>(3,603)</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (273)</b>	<b>\$ (61)</b>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ (273)	\$ (61)
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (273)</b>	<b>\$ (61)</b>

Northwestern Health Unit  
**Statement of Financial Activities - Healthy Communities Partnership**  
**Schedule 14**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
MOHLTC Health Promotion Division	\$ -	\$ 14,680
<b>Expenses</b>		
Advertising	-	421
Purchased services	-	16,288
Supplies and services	-	202
Telephone	-	372
Travel - regular	-	6,626
Travel - conference	-	1,958
	-	25,867
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	(11,187)
Deferred revenue and expected government contribution settlements	-	11,187
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	\$ -	\$ -
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	\$ -	\$ -

**Northwestern Health Unit**  
**Statement of Financial Activity - Speech, Hearing & Vision Programs**  
**Schedule 15**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

	Preschool Speech and Language	Infant Hearing	Blind Low Vision	2012 Total	2011 Total
<b>For the year ended December 31</b>					
<b>Revenues</b>					
Ministry of Children and Youth Services	\$ 829,941	\$ 116,878	\$ 47,630	\$ 994,449	\$ 994,449
Ministry of Children and Youth Services - one time	56,500	55,000	-	111,500	-
Other revenues and user fees	133,129	-	-	133,129	1,000
	<u>1,019,570</u>	<u>171,878</u>	<u>47,630</u>	<u>1,239,078</u>	<u>995,449</u>
<b>Expenses</b>					
Advertising	1,610	-	-	1,610	2,583
Allocated administrative costs	-	-	3,605	3,605	7,766
Amortization	11,787	12,502	-	24,289	18,394
Audit and legal	4,000	1,200	-	5,200	4,000
Employee benefits	108,006	19,722	1,080	128,808	115,165
Office supplies and equipment	8,586	677	-	9,263	2,461
One time costs	6,159	-	-	6,159	-
Postage and courier	15	477	-	492	445
Purchased services	192,508	10,650	41,000	244,158	237,099
Rent, maintenance and utilities	34,497	4,644	-	39,141	28,123
Salaries and wages	531,529	80,778	3,457	615,764	505,080
Supplies and services	16,265	5,545	-	21,810	23,747
Telephone	7,498	-	-	7,498	7,807
Travel - regular	36,211	3,078	340	39,629	33,120
Travel - conference	21,482	42	-	21,524	7,376
	<u>980,153</u>	<u>139,315</u>	<u>49,482</u>	<u>1,168,950</u>	<u>993,166</u>
<b>Excess of revenue over expenses (expenses over revenue)</b>					
<b>for the year before expected settlements and undernoted items</b>	39,417	32,563	(1,852)	70,128	2,283
Deferred revenue and expected government contribution settlements	(51,204)	(17,946)	1,852	(67,298)	(8,196)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ (11,787)</u>	<u>\$ 14,617</u>	<u>\$ -</u>	<u>\$ 2,830</u>	<u>\$ (5,913)</u>
<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ (11,787)	\$ 14,617	\$ -	\$ 2,830	\$ (5,913)
Add: amortization	11,787	12,502	-	24,289	18,394
Less: capital assets	-	(27,119)	-	(27,119)	(12,481)
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activity - Smoke Free Ontario Programs**  
 Schedule 16  
 (Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	Coordination	Youth Engagement	Enforcement	Total 2012	Total 2011
<b>Revenues</b>					
MOHLTC Health Promotion Division	\$ 100,000	\$ 80,000	\$ 106,324	\$ 286,324	\$ 286,324
MOHLTC Health Promotion Division - one time	-	-	8,626	8,626	8,626
	<u>100,000</u>	<u>80,000</u>	<u>114,950</u>	<u>294,950</u>	<u>294,950</u>
<b>Expenses</b>					
Advertising	-	-	-	-	649
Allocated administrative costs	-	4,800	3,800	8,600	4,800
Employee benefits	17,729	11,297	8,737	37,763	33,924
Office supplies and equipment	142	50	13	205	764
One time costs	-	-	-	-	8,626
Postage and courier	6	80	9	95	-
Purchased services	-	-	-	-	1,679
Salaries and wages	76,820	49,684	73,784	200,288	194,015
Supplies and services	158	7,219	988	8,365	6,064
Telephone	-	605	3,505	4,110	4,609
Travel - regular	7,350	4,480	14,035	25,865	23,613
Travel - conference	-	1,747	1,376	3,123	8,790
	<u>102,205</u>	<u>79,962</u>	<u>106,247</u>	<u>288,414</u>	<u>287,533</u>
<b>Excess of revenue over expenses (expenses over revenue)</b>	<b>(2,205)</b>	<b>38</b>	<b>8,703</b>	<b>6,536</b>	<b>7,417</b>
<b>for the year before expected settlements and undernoted items</b>	<b>-</b>	<b>(38)</b>	<b>(8,703)</b>	<b>(8,741)</b>	<b>(7,417)</b>
Deferred revenue and expected government contribution settlements					
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<b>\$ (2,205)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,205)</b>	<b>\$ -</b>
<b>Reconciliation for funding purposes:</b>					
Excess of revenue over expenses for the year as above	\$ (2,205)	\$ -	\$ -	\$ (2,205)	\$ -
Add: amortization	-	-	-	-	-
Less: capital assets	-	-	-	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<b>\$ (2,205)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,205)</b>	<b>\$ -</b>

**Northwestern Health Unit**  
**Statement of Financial Activities - Children's Nutrition Program**  
**Schedule 17**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Ministry of Children and Youth Services	\$ 260,871	\$ 260,868
Donations	2,000	2,000
	<u>262,871</u>	<u>262,868</u>
<b>Expenses</b>		
Allocated administrative costs	14,257	14,257
Employee benefits	10,558	9,661
Purchased services	39,513	36,102
Salaries and wages	52,434	36,560
Supplies and services	157,909	70,179
	<u>274,671</u>	<u>166,759</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	(11,800)	96,109
Deferred revenue and expected government contribution settlements	11,800	(96,109)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>



Northwestern Health Unit  
**Statement of Financial Activities - Diabetes Prevention Strategy**  
**Schedule 18**  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
MOHLTC Health Promotion Division	\$ 228,661	\$ 250,009
Other revenues and user fees	20	520
	<u>228,681</u>	<u>250,529</u>
<b>Expenses</b>		
Advertising	\$ 3,624	44,192
Allocated administrative costs	18,875	12,500
Employee benefits	18,202	23,348
Office supplies and equipment	386	1,462
Purchased services	1,207	3,706
Salaries and wages	110,013	132,240
Supplies and services	18,810	27,602
Telephone	40	54
Travel - regular	3,601	4,576
Travel - conference	645	7,727
	<u>175,403</u>	<u>257,407</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	53,278	(6,878)
Deferred revenue and expected government contribution settlements	<u>(53,278)</u>	<u>6,878</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Youth Action on Drugs**

**Schedule 19**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Health Canada	\$ 35,886	\$ 85,089
<b>Expenses</b>		
Advertising	10,051	17,149
Allocated administrative costs	1,250	5,000
Employee benefits	866	4,357
Office supplies and equipment	-	524
Postage and courier	5	-
Purchased services	3,000	275
Salaries and wages	8,525	47,548
Supplies and services	10,221	4,924
Travel - regular	1,968	3,315
Travel - conference	-	1,997
	<u>35,886</u>	<u>85,089</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	-	-
Deferred revenue and expected government contribution settlements	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ -</u>	<u>\$ -</u>

**Northwestern Health Unit**  
**Statement of Financial Activities - Other Programs**

**Schedule 20**

(Unaudited - see Auditor's Comments on Supplementary Financial Information)

For the year ended December 31	2012	2011
<b>Revenues</b>		
Ministry of Health and Long-Term Care - one time	\$ 15,250	\$ -
Other revenues and user fees	61,125	66,540
Transfers from deferred revenue	10,421	16,882
	<u>86,796</u>	<u>83,422</u>
<b>Expenses</b>		
Advertising	1,140	2,091
Bad debts	-	333
Employee benefits	8,172	8,478
Office supplies and equipment	3	39
One time costs	214	4,786
Postage and courier	16	-
Purchased services	-	9,924
Salaries and wages	40,240	48,350
Supplies and services	8,782	2,935
Travel - regular	1,320	962
Travel - conference	6,385	1,113
	<u>66,272</u>	<u>79,011</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items</b>	20,524	4,411
Deferred revenue and expected government contribution settlements	(4,556)	(5,780)
<b>Excess of revenue over expenses (expenses over revenue) for the year</b>	<u>\$ 15,968</u>	<u>\$ (1,369)</u>
<b>Reconciliation for funding purposes:</b>		
Excess of revenue over expenses for the year as above	\$ 15,968	\$ (1,369)
Add: amortization	-	-
Less: capital assets	<u>-</u>	<u>-</u>
<b>Excess of revenue over expenses (expenses over revenue) for the year for funding purposes</b>	<u>\$ 15,968</u>	<u>\$ (1,369)</u>

**Northwestern Health Unit  
Municipal Levies**  
Schedule 21  
(Unaudited - see Auditor's Comments on Supplementary Financial Information)

Municipality	Population 2012	Levy 2012	Levy Rebate 2012	Net Levy 2012	Population 2011	Net Levy 2011
City of Dryden	6,562	\$ 356,513	\$ 18,590	\$ 337,923	6,562	\$ 325,464
City of Kenora	12,401	673,746	35,131	638,615	12,401	615,316
Municipality of Machin	901	48,951	2,552	46,399	901	44,707
Municipality of Red Lake	3,537	192,165	10,020	182,145	3,537	175,595
Town of Fort Frances	6,741	366,239	19,097	347,142	6,741	334,490
Town of Rainy River	726	39,444	2,057	37,387	726	36,032
Town of Sioux Lookout	3,942	214,169	11,167	203,002	3,942	195,538
Township of Alton	851	46,235	2,411	43,824	851	42,223
Township of Atikokan	2,814	152,885	7,972	144,913	2,814	139,717
Township of Chapple	680	36,944	1,926	35,018	680	33,699
Township of Dawson	500	27,165	1,416	25,749	500	24,836
Township of Ear Falls	808	43,899	2,289	41,610	808	40,073
Township of Emo	1,115	60,578	3,159	57,419	1,115	55,366
Township of Ignace	1,184	64,327	3,354	60,973	1,184	58,668
Township of La Vallee	943	51,233	2,671	48,562	943	46,841
Township of Lake of the Woods	285	15,484	807	14,677	285	14,141
Township of Morley	458	24,883	1,297	23,586	458	22,721
Township of Pickle Lake	273	14,832	773	14,059	273	13,488
Township of Sioux Narrows-Nestor Falls	599	32,514	1,697	30,817	599	29,721
	<b>45,320</b>	<b>\$ 2,462,236</b>	<b>\$ 128,386</b>	<b>\$ 2,333,850</b>	<b>\$ 45,320</b>	<b>\$ 2,248,636</b>

Allocated as follows:

Mandatory cost shared programs (Schedule 1)	\$ 2,249,680
Small drinking water systems (Schedule 3)	63,155
Vector borne disease (Schedule 4)	15,745
CINOT expansion (Schedule 5)	5,270
	<b>\$ 2,333,850</b>

	\$ 2,216,700
	22,491
	<b>9,445</b>

	<b>\$ 2,248,636</b>
--	---------------------

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