

Northwestern Health Unit



FINANCIAL STATEMENTS

December 31, 2023



Northwestern
Health Unit

www.nwhu.on.ca

Northwestern Health Unit**December 31, 2023****Index**

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Northwestern
Health Unit

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210 First Street North
Kenora, ON P9N 2K4

Management's Responsibility

To the Board of Health:

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

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

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

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



Chief Executive Officer

Kenora, Ontario
August 30, 2024



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BDO Canada LLP
301 First Avenue S, Suite 300
Kenora, ON P9N 4E9 Canada

Independent Auditor's Report

To the Members of the Board of Health,

Opinion

We have audited the financial statements of Northwestern Health Unit (the Entity), which comprise the statement of financial position as at December 31, 2023, the statement of operations and accumulated surplus, statement of changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The financial statements for the year ended December 31, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 21, 2023.

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 19-37 of the Entity's financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Independent Auditor's Report (con'td)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario
September 6, 2024

**Northwestern Health Unit
Statement of Financial Position**

For the year ended December 31	2023	2022
Financial Assets		
Cash (Note 3)	\$ 5,665,461	\$ 7,285,202
Accounts Receivable (Note 4)	1,297,487	1,337,789
	6,962,948	8,622,991
Liabilities		
Accounts Payable (Note 6)	1,540,447	1,781,755
Government Contributions Repayable (Note 7)	2,219,623	2,438,930
Accrued Vacation Pay	138,159	80,470
Deferred Revenue (Note 8)	834,057	1,766,619
Employee Future Benefits (Note 9)	809,836	752,731
	5,542,122	6,820,505
Net Financial Assets	1,420,826	1,802,486
Contingent Liabilities (Note 11)		
Commitments (Note 12)		
Non-Financial Assets		
Prepaid Expenses	357,171	221,685
Tangible Capital Assets (Note 5)	3,225,380	3,020,834
	3,582,551	3,242,519
Accumulated Surplus (Note 10)	\$ 5,003,377	\$ 5,045,005

On behalf of the Board:

Signed by: 
740A2A9A4796474... Board Chair

DocuSigned by: 
57507C94202B415... Chief Executive Officer

Northwestern Health Unit
Statement of Operations and Accumulated Surplus

	2023		2023		2022
For the year ended December 31	Budget		Actual		Actual
	(Note 17)				
Revenue					
Ministry of Health and Long-term Care - mandatory cost-shared	\$ 7,784,775	\$	7,784,775	\$	7,707,650
Ministry of Health and Long-term Care - 100% funded	5,626,100		5,589,504		5,405,702
Ministry of Health and Long-term Care - one time	2,383,694		1,888,522		2,602,087
Ministry of Children, Community and Social Services	2,791,182		2,729,299		2,430,987
Ministry of Children, Community and Social Services - one time	83,747		54,000		168,767
Federal grants	780,725		569,257		816,711
Municipal levies	2,488,743		2,302,115		2,488,743
Donations	8,106		8,606		586
Interest income	50,000		308,873		160,856
Other revenue and user fees	1,517,533		1,298,915		925,606
Total Revenue	23,514,605		22,533,866		22,707,695
Expenses (Note 19)					
Mandatory Programs	16,675,733		16,579,006		15,740,459
Medical Officer of Health Compensation Initiative	99,032		98,604		92,102
100% Funded Programs	981,350		1,022,596		810,745
Ministry of Health One-Time Funded Programs	1,065,386		802,292		1,226,655
Ministry of Children, Community and Social Services Funded Programs	2,669,938		2,682,666		2,581,501
Federal Funded Programs	744,245		543,167		795,166
Other Programs	1,173,101		837,219		645,976
Total Expenses	23,408,785		22,565,550		21,892,604
Annual Surplus (deficit) before undernoted item	105,820		(31,684)		815,091
Loss on disposal of capital assets	-		(9,944)		-
Annual Surplus (deficit)	105,820		(41,628)		815,091
Accumulated Surplus, beginning of year	5,045,005		5,045,005		4,229,914
Accumulated Surplus, end of year	\$ 5,150,825	\$	5,003,377	\$	5,045,005

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

	2023		2023		2022
For the year ended December 31	Budget		Actual		Actual
	(Note 17)				
Operating Activities					
Annual surplus (deficit)	\$ 105,820	\$	(41,628)	\$	815,091
Acquisition of tangible capital assets	(140,804)		(806,918)		(1,311,900)
Amortization of tangible capital assets	-		544,644		506,572
Proceeds on disposal of capital assets	-		47,784		-
Loss on disposal of capital assets	-		9,944		-
	<u>(34,984)</u>		<u>(246,174)</u>		<u>9,763</u>
Acquisition of prepaid expenses	(115,000)		(502,582)		(506,802)
Use/consumption of prepaid expenses	115,000		367,096		921,862
	<u>-</u>		<u>(135,486)</u>		<u>415,060</u>
Net change in net financial assets	(34,984)		(381,660)		424,823
Net Financial Assets, beginning of year	1,802,486		1,802,486		1,377,663
Net Financial Assets, end of year	\$ 1,767,502	\$	1,420,826	\$	1,802,486

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	2023	2022
Operating Activities		
Annual Surplus (Deficit)	\$ (41,628)	\$ 815,091
Non-cash charges to operations		
Amortization	544,644	506,572
Proceeds on disposal of capital assets	47,784	-
Loss on disposal of capital asset	9,944	-
	<u>560,744</u>	<u>1,321,663</u>
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	40,302	17,953
Decrease (increase) in prepaid expense	(135,486)	415,060
Increase (decrease) in accounts payable	(241,308)	128,468
Increase (decrease) in government contributions repayable	(219,307)	493,089
Increase (decrease) in accrued vacation pay	57,689	(43,866)
Increase (decrease) in employee future benefits	57,105	75,675
Increase (decrease) in deferred revenue	(932,562)	(712,512)
	<u>(812,823)</u>	<u>1,695,530</u>
Capital transactions		
Acquisition of capital assets	(806,918)	(1,311,900)
Net change in cash	(1,619,741)	383,630
Cash, beginning of year	7,285,202	6,901,572
Cash, end of year	\$ 5,665,461	\$ 7,285,202

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

December 31, 2023

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 deemed incorporated under the Health Protection and Promotion Act and is a registered charity under the Income Tax Act.

2. Significant Accounting Policies

a) Management's Responsibility for the Financial Statements and Basis of Accounting

The financial statements of the Health Unit are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards.

b) Government Transfers

Government transfers are recognized in the financial statements as revenue in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be determined, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

c) Revenue Recognition

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

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

d) Capital Assets

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

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

December 31, 2023

2. Significant Accounting Policies (Continued)

e) Financial Instruments

The Health Unit's financial assets and liabilities are accounted for as follows:

Cash is recorded at fair value. Accounts receivable and due from government are recorded at amortized cost less any valuation allowances. Valuation allowances are made to reflect accounts receivable at the lower of amortized cost and net recoverable value when collectability and risk of loss exists. Changes in valuation allowances are recognized in the statement of operations. Accounts payable and accrued liabilities are recorded at cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

The Health Unit has made an election pursuant to PS 2601.19A Foreign Currency Translation to recognize foreign exchange gains and losses directly in the statement of operations therefore no statement of remeasurement gains and losses has been included in these financial statements.

f) Employee Benefits

Pension Plan

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Contributions are expensed as incurred.

Vacation Pay

Employees are entitled to compensation for unused vacation credit when they leave the Health Unit's employ. The liability with respect to vacation pay is recorded in these financial statements.

Sick Leave Benefits

Employees may accumulate sick leave credits during their term of employment up to a maximum accumulation of 180 days. Unused sick leave at retirement or termination of employment is forfeited except for certain employees hired prior to specified dates as noted in contractual agreements who receive separation allowances based on up to 50% of their accumulated sick leave credits. The costs of these vesting and non-vesting sick leave benefits are actuarially determined using the projected unit credit actuarial cost method with attribution of the projected benefit obligation for each covered employee over the period from the employee's date of hire to the earlier of the assumed retirement date and the full eligibility date. The accrued benefit obligation is equal to the present value of the portion of the projected benefit obligation attributable to service before the valuation date. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service period. The liabilities are discounted using the Lifeworks method which is determined as the yield on province of Ontario bonds, plus 60% of the spread between the yield on AA corporate bonds and the yield on province of Ontario bonds.

g) Reserves

Certain amounts, as approved by the Board of Health, are set aside in accumulated surplus for replacement of capital assets, coverage of Part 8 program deficits and deferral of donation revenue purposes. Transfers to/from these reserves are an adjustment to the respective reserve when approved.

December 31, 2023

2. Significant Accounting Policies (Continued)

h) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include government contributions repayable, accounts payable and accrued liabilities, estimated useful lives of tangible capital assets and assumptions used in calculating employee future benefits.

i) Non-Financial Assets

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

j) Adoption of New Accounting Standard

On January 1, 2023, the Health Unit adopted PS 3450 Financial Instruments which establishes standards for recognizing and measuring financial assets, financial liabilities, and derivatives. This standard is required to be adopted prospectively, therefore comparative figures have not been restated. No transitional adjustments were required as a result of the adoption of the new standard.

3. Cash

	2023	2022
Unrestricted cash	\$ 5,665,461	\$ 7,285,202

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

4. Accounts Receivable

	2023	2022
Province of Ontario	\$ 857,351	\$ 518,928
Government of Canada	128,564	469,938
Municipalities	69,221	64,605
Employee advances	-	642
HST rebates	169,120	214,335
Other	73,231	69,341
	\$ 1,297,487	\$ 1,337,789

December 31, 2023

5. Tangible Capital Assets

	2023									
	Opening Cost	Additions	Disposals	Ending Cost	Opening Accumulated Amortization	Amortization	Adjustment on Disposal	Ending Accumulated Amortization	Net Book Value	
Automotive	\$ 1,265,484	\$ 174,723	66,598	\$ 1,373,609	\$ 581,061	\$ 90,327	\$ 19,996	\$ 651,392	\$ 722,217	
Equipment	2,868,581	351,338	134,426	3,085,493	1,757,138	286,196	127,266	1,916,068	1,169,425	
Leasehold improvements	2,145,902	274,543	4,063	2,416,382	971,163	145,837	1,897	1,115,103	1,301,279	
Software and licenses	335,228	6,314	10,929	330,613	284,999	22,284	9,129	298,154	32,459	
	<u>\$ 6,615,195</u>	<u>\$ 806,918</u>	<u>\$ 216,016</u>	<u>\$ 7,206,097</u>	<u>\$ 3,594,361</u>	<u>\$ 544,644</u>	<u>\$ 158,288</u>	<u>\$ 3,980,717</u>	<u>\$ 3,225,380</u>	

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

December 31, 2023

6. Accounts Payable

	2023	2022
Trade	\$ 732,053	\$ 853,170
Payroll liabilities	603,634	708,561
Accrued salaries and wages	203,048	218,034
Government of Canada - HST	1,712	1,990
	\$ 1,540,447	\$ 1,781,755

7. Government Contributions Repayable

	2023	2022
Ministry of Health and Long-term Care	\$ 1,900,292	\$ 1,483,577
Ministry of Children, Community and Social Services	285,288	838,569
Federal Government	34,043	116,784
	\$ 2,219,623	\$ 2,438,930

8. Deferred Revenue

	2023	2022
Opening Balance	\$ 1,766,619	\$ 2,479,131
Contributions received	897,584	1,724,440
Revenue recognized	(1,830,146)	(2,436,952)
Ending balance	\$ 834,057	\$ 1,766,619

	2023	2022
Federal Government		
Children's Oral Health Initiative	\$ 79,639	\$ 55,790
Substance Use and Addictions Program	36,320	(45,106)
PreVenture	78,957	77,537
Province of Ontario		
Blind-Low Vision	(225)	1,667
Healthy Babies Healthy Children	47,411	71,738
Infant Hearing Program	7,399	219
Preschool Speech and Language	96,104	40,016
Student Nutrition Program	52,236	62,827
Needle Exchange	75,000	58,000
One-Time IPAC Hub	26,243	693,786
One-Time RSV Adult Prevention Program	13,943	-
One-Time Strengthening Public Health Merger Planning	90,000	-
One-Time New Purpose-Built Vaccine Refrigerators	(2,192)	-
One-Time Public Health Inspector Practicum Program	(3,750)	-
Ontario Senior Dental Care Program	5,000	-
School Focused Nurses	-	125,000
Donations	12,057	12,057
Green Shield Canada	81,941	333,746
Other	137,974	279,342
	\$ 834,057	\$ 1,766,619

December 31, 2023

9. Employee Future Benefits

	2023		2022	
	Vested sick leave	Non-vesting sick leave		
Accrued employee future benefit obligations at December 31	\$ 51,722	\$ 663,873	\$ 715,595	\$ 653,581
Unamortized actuarial gains (losses) at December 31	(3,998)	98,239	94,241	99,150
Employee future benefits liability at December 31	\$ 47,724		\$ 752,731	

The Health Unit provides for the accumulation of unused sick days to be banked. The Health Unit provides these benefits through an unfunded defined benefit plan. The Health Unit recognizes sick leave benefits in the period in which the employees rendered the services. The expense for the year ended December 31, 2023 was \$57,105 (2022 - \$75,675), and the resulting employee future benefit liability was \$809,836 at December 31, 2023 (2022 - \$752,731).

The accrued benefit obligation for the sick leave benefits is based on an actuarial valuation prepared at December 31, 2022 and extrapolated to December 31, 2023. 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:

	2023	2,022
Wage and salary escalation	2.50%	2.50%
Discount rate	4.40%	4.70%

10. Accumulated Surplus

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

	2023		2022	
Investment in tangible capital assets	\$ 3,225,380		\$ 3,020,834	
Current funds		715,691		1,033,903
Reserve funds				
Capital		665,193		664,862
Part 8		301,022		300,872
Endowment		23,546		24,534
Vaccine Preventable Disease		72,545		-
	\$ 5,003,377		\$ 5,045,005	

December 31, 2023

11. Contingent Liabilities

- a) At December 31, 2023 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. 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.

12. Commitments

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

2024	\$ 828,116
2025	762,727
2026	636,755
2027	541,338
2028	515,639

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

13. Pension Agreement

The Northwestern Health Unit makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of its employees. This plan is a defined benefit plan which specifies the amount of retirement income to be received by the employees based on length of service and rates of pay. The amount contributed to OMERS for 2023 was \$1,215,325 (2022 - \$1,079,737). For employees who have a normal retirement age of 65, contributions are 9.0% of employee salaries up to \$66,600 and 14.6% thereafter.

Because OMERS is a multi-employer pension plan, the Health Unit does not recognize any share of the pension plan deficit of \$7,571 million (2022 - \$6,100 million deficit) based on the fair market value of the Plan's assets as this is a joint responsibility of all Ontario municipalities and their employees.

December 31, 2023

14. Related Party Transactions

During the year ended December 31, 2023, honorariums of \$40,106 (2022 - \$32,509) were paid to the Board of Health.

Included in expense is \$14,809 (2022 - \$23,899) paid for licensing costs to FSET Inc., a director's business. Included in accounts payable is \$1,367 (2022 - \$12,240) payable to FSET Inc. These amounts have been recorded at their exchange value.

15. Economic Dependence

The Northwestern Health Unit received approximately 83% (2022 - 84%) of its revenue from government entities and approximately 10% (2022 - 10%) from the obligated municipalities in the Kenora-Rainy River District. In the event that either or both of these sources of funding were no longer available, the Health Unit would have to find other sources of funding or alter its operations.

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 and excluded amortization expense. As a result, the budget figures presented in the statement of operations and statement of changes in net financial assets represent the budget adopted by the Board of Health on November 14, 2022. Subsequent amendments, due to Ministry funding approvals and adjustments, are as follows:

	2023
Budget surplus (deficit) for the year	\$ (34,984)
Add:	
Capital expenditures	140,804
Budget surplus per Statement of Operations	\$ 105,820

December 31, 2023

18. Comparative Figures

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

19. Expenses By Object

	2023		2023		2022
	Budget		Actual		Actual
Advertising	\$ 24,785	\$	78,623	\$	34,492
Amortization	-		544,644		506,572
Audit and legal	99,483		60,149		175,872
Board conference and travel	20,000		34,625		9,792
Bursaries	1,000		1,000		1,000
Employee benefits	3,421,095		3,059,868		2,687,664
Honorariums	38,975		40,106		40,409
Insurance	125,000		138,037		122,709
Office supplies and equipment	355,686		177,512		210,310
Postage and courier	28,879		27,506		29,974
Purchased services	1,987,447		1,979,067		2,191,028
Recruitment	-		1,152		7,344
Rent, maintenance and utilities	1,342,348		1,556,083		1,579,648
Salaries and wages	13,466,106		12,599,041		11,896,558
Supplies and services	1,784,517		1,533,179		1,824,976
Telephone	174,608		172,733		179,477
Travel - regular	343,306		318,865		249,691
Travel - conference	195,550		243,360		145,088
	\$ 23,408,785	\$	22,565,550	\$	21,892,604

December 31, 2023

20. Financial Instruments

General objectives, policies and processes

The Board of Health have overall responsibility for the determination of the Health Unit's risk management objectives and policies, and whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Health Unit's Chief Executive Officer. The Board of Health receives regular reports from the Chief Executive Officer through which it reviews the effectiveness of the processes put in place and the appropriateness of the objectives and policies it sets.

The Health Unit is not exposed to significant foreign currency risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Health Unit is exposed to this risk through its line of credit.

Liquidity Risk

Liquidity risk is the risk that the Health Unit encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Health Unit will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value less than what they are worth; or maybe unable to settle or recover a financial asset. Liquidity arises from accounts payable and accrued liabilities and commitments. Management is of the opinion that the Health Unit is not exposed to significant liquidity risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for another party by failing to discharge an obligation. The Health Unit is exposed to credit risk from its accounts receivable. The Health Unit mitigates its potential credit risk through proactive credit management policies that include approval and monitoring processes. Furthermore, it evaluates the collectability of accounts receivable and records an impairment allowance for doubtful accounts, which reduces the receivables to the amount management believes will be collected. At year end, the Health Unit's accounts receivable are as follows: current \$46,823 (2022 - \$41,334), 31 to 60 days \$3,138 (2022 - \$2,705), and over 61 days \$55,093 (2022 - \$64,868).

The Health Unit is exposed to a credit risk as cash balances held with two institutions exceeds federally insured limit.

There have not been any changes from the prior year in the Health Unit's exposure to these risks or the policies, procedures and methods it uses to manage and measure these risks.

Northwestern Health Unit

Statement of Financial Activities - Mandatory Cost-Shared, Unorganized, Indigenous, Mitigation and COVID Funded Programs

Schedule 1

(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - mandatory cost-shared	\$ 7,784,775	\$ 7,707,650
Ministry of Health and Long-term Care - 100% funded	4,489,400	4,489,400
Ministry of Health and Long-term Care - one time	1,345,600	1,357,500
Municipal levies	2,302,115	2,488,743
Donations	500	-
Interest income	308,873	160,856
Other revenue and user fees	609,231	351,119
Total Revenue	16,840,494	16,555,268
Expenses		
Advertising	73,993	34,413
Allocated costs	60,410	44,077
Amortization	433,167	356,183
Audit and legal	58,083	170,672
Board conference and travel	34,625	9,792
Bursaries	1,000	1,000
Employee benefits	2,319,524	2,019,266
Honorariums	39,506	32,509
Insurance	136,037	110,709
Office supplies and equipment	172,820	174,008
Postage and courier	27,478	29,405
Purchased services	934,026	1,285,153
Recruitment	1,152	7,344
Rent, maintenance and utilities	1,521,928	1,530,612
Salaries and wages	9,593,534	8,711,279
Supplies and services	677,952	848,063
Telephone	161,047	167,538
Travel - regular	217,978	153,230
Travel - conference	175,156	79,283
Total Expenses	16,639,416	15,764,536
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	201,078	790,732
Provision for recovery	(269,018)	(452,958)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (67,940)	\$ 337,774
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (67,940)	\$ 337,774
Add: amortization	433,167	356,183
Less: capital assets	(731,730)	(684,194)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ (366,503)	\$ 9,763

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

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - 100% funded	\$ 130,803	\$ 130,355
Total Revenue	130,803	130,355
Expenses		
Salaries and wages	98,604	92,102
Total Expenses	98,604	92,102
Excess of revenue over expenses (expenses over revenue) for the year	32,199	38,253
Provision for recovery	(32,199)	(38,253)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	-	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - 100% Funded Ontario Seniors Dental Care Program
Schedule 3
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023		2022	
Revenue				
Ministry of Health and Long-term Care - 100% funded	\$	1,001,500	\$	824,200
Other revenue and user fees		91,266		45,677
Total Revenue		1,092,766		869,877
Expenses				
Advertising		4,630		-
Allocated costs		100,150		58,460
Amortization		93,779		76,904
Employee benefits		98,552		63,258
Office supplies and equipment		919		32,247
Postage and courier		-		33
Purchased services		282,783		175,960
Rent, maintenance and utilities		26,141		16,995
Salaries and wages		391,958		312,724
Supplies and services		96,460		116,715
Travel - regular		20,585		12,671
Travel - conference		6,789		3,238
Total Expenses		1,122,746		869,205
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		(29,980)		672
Provision for recovery		-		-
Deferred revenue		(5,000)		-
Excess of revenue over expenses (expenses over revenue) for the year	\$	(34,980)	\$	672
Reconciliation for funding purposes:				
Excess of revenue over expenses for the year as above	\$	(34,980)	\$	672
Add: amortization		93,779		76,904
Less: capital assets		(58,799)		(77,576)
Excess of revenue over expenses (expenses over revenue) for the year for	\$	-	\$	-

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

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 397,500	\$ 530,000
Transfer from deferred revenue	693,786	672,183
Total Revenue	1,091,286	1,202,183
Expenses		
Amortization	742	-
Employee benefits	86,512	73,666
Salaries and wages	363,889	311,434
Supplies and services	16,140	65,394
Telephone	-	90
Travel - regular	7,957	588
Travel - conference	8,895	-
Total Expenses	484,135	451,172
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	607,151	751,011
Provision for recovery	(576,452)	(57,225)
Deferred revenue	(26,243)	(693,786)
Excess of revenue over expenses (expenses over revenue) for the year	\$ 4,456	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 4,456	\$ -
Add: amortization	742	-
Less: capital assets	(5,198)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2023-2024 - Needle Syringe Program
Schedule 5
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 75,000	\$ -
Total Revenue	<u>75,000</u>	<u>-</u>
Total Expenses		
	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	75,000	-
Provision for recovery	-	-
Deferred revenue	(75,000)	-
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 - One-Time Funding 2023-2024 - New Purpose Built Vaccine Refrigerators
Schedule 6
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 9,000	\$ -
Total Revenue	9,000	-
Expenses		
Amortization	805	-
Total Expenses	805	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	8,195	-
Provision for recovery	-	-
Deferred revenue	2,192	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ 10,387	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 10,387	\$ -
Add: amortization	805	-
Less: capital assets	(11,192)	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2023-2024 - Public Health Inspector Practicum
Schedule 7
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 11,250	\$ -
Total Revenue	11,250	-
Expenses		
Employee benefits	1,773	-
Salaries and wages	12,430	-
Travel - regular	797	-
Total Expenses	15,000	-
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	(3,750)	-
Provision for recovery	-	-
Deferred revenue	3,750	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2023-2024 - Strengthening Public Health: Merger Planning
Schedule 8
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 90,000	\$ -
Total Revenue	<u>90,000</u>	<u>-</u>
Total Expenses		
	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	90,000	-
Provision for recovery	-	-
Deferred revenue	(90,000)	-
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 - One-Time Funding 2023-2024 - Respiratory Syncytial Virus (RSV) Adult Prevention
Schedule 9
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 13,943	\$ -
Total Revenue	<u>13,943</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	13,943	-
Provision for recovery	-	-
Deferred revenue	(13,943)	-
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 - One-Time Funding - School Focused Nurses Initiative
Schedule 10
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ 125,000	\$ 498,400
Transfer from deferred revenue	125,000	114,378
Total Revenue	250,000	612,778
Expenses		
Employee benefits	51,942	84,088
Salaries and wages	193,130	397,832
Total Expenses	245,072	481,920
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	4,928	130,858
Provision for recovery	(4,928)	(5,858)
Deferred revenue	-	(125,000)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding - Temporary Retention for Nurses
Schedule 11
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023		2022
Revenue			
Ministry of Health and Long-term Care - one time	\$	-	\$ 218,400
Total Revenue		-	218,400
Expenses			
Employee benefits		-	15,106
Salaries and wages		-	174,724
Total Expenses		-	189,830
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		-	28,570
Provision for recovery		-	(28,570)
Deferred revenue		-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$	-	\$ -
Reconciliation for funding purposes:			
Excess of revenue over expenses for the year as above	\$	-	-
Add: amortization		-	-
Less: capital assets		-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2022-2023 - Needle Syringe Program
Schedule 12
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 94,000
Transfer from deferred revenue	58,000	-
Total Revenue	58,000	94,000
Expenses		
Purchased services	3,065	-
Supplies and services	54,020	36,000
Total Expenses	57,085	36,000
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	915	58,000
Provision for recovery	(915)	-
Deferred revenue	-	(58,000)
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2022-2023 - New Purpose Built Vaccine Refrigerators
Schedule 13
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 8,200
Total Revenue	<u>-</u>	<u>8,200</u>
Total Expenses	<u>-</u>	<u>-</u>
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	8,200
Provision for recovery	-	-
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	<u>\$ -</u>	<u>\$ 8,200</u>
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ 8,200
Add: amortization	-	-
Less: capital assets	-	(8,200)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	<u>\$ -</u>	<u>-</u>

Northwestern Health Unit
Statement of Financial Activities - One-Time Funding 2022-2023 - Public Health Inspector Practicum
Schedule 14
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Health and Long-term Care - one time	\$ -	\$ 32,400
Total Revenue	-	32,400
Expenses		
Employee benefits	-	1,486
Salaries and wages	-	14,384
Total Expenses	-	15,870
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	-	16,530
Provision for recovery	-	(16,530)
Deferred revenue	-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$ -	\$ -
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ -	\$ -
Add: amortization	-	-
Less: capital assets	-	-
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

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

For the year ended December 31	2023		2022
Revenue			
Transfer from deferred revenue	\$	-	\$ 514,555
Total Revenue		-	514,555
Expenses			
Amortization		-	51,379
Office supplies and equipment		-	55
Supplies and services		-	429
Total Expenses		-	51,863
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items		-	462,692
Provision for recovery		-	-
Deferred revenue		-	-
Excess of revenue over expenses (expenses over revenue) for the year	\$	-	\$ 462,692
Reconciliation for funding purposes:			
Excess of revenue over expenses for the year as above	\$	-	\$ 462,692
Add: amortization		-	51,379
Less: capital assets		-	(514,071)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$	-	\$ -

Northwestern Health Unit
Statement of Financial Activities - Ministry of Children, Community and Social Services Funded Programs
Schedule 16
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Ministry of Children, Community and Social Services	\$ 2,707,243	\$ 2,672,278
Ministry of Children, Community and Social Services - one-time	54,000	192,239
Other revenue and user fees	348	5,183
Transfer from deferred revenue	251,789	477,494
Total Revenue	3,013,380	3,347,194
Expenses		
Allocated costs	115,621	22,829
Amortization	14,641	21,208
Audit and legal	1,303	5,200
Employee benefits	404,835	332,991
Office supplies and equipment	2,799	305
Postage and courier	23	503
Purchased services	345,408	264,454
Rent, maintenance and utilities	8,014	32,041
Salaries and wages	1,563,729	1,443,077
Supplies and services	278,818	419,828
Telephone	7,261	7,449
Travel - regular	35,027	31,559
Travel - conference	20,808	22,886
Total Expenses	2,798,287	2,604,330
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	215,093	742,864
Provision for recovery	(26,811)	(565,790)
Deferred revenue	(202,925)	(176,467)
Excess of revenue over expenses (expenses over revenue) for the year	\$ (14,643)	\$ 607
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ (14,643)	\$ 607
Add: amortization	14,643	21,208
Less: capital assets	-	(21,815)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ -	\$ -

Northwestern Health Unit
Statement of Financial Activities - Federal Funded Programs
Schedule 17
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Federal grants	\$ 709,970	\$ 768,129
Transfer from deferred revenue	96,778	223,441
Total Revenue	806,748	991,570
Expenses		
Allocated costs	26,089	21,545
Employee benefits	47,193	54,034
Honorariums	600	7,900
Office supplies and equipment	974	3,695
Postage and courier	5	27
Purchased services	174,639	337,237
Salaries and wages	194,185	261,174
Supplies and services	67,080	47,507
Telephone	4,426	4,400
Travel - regular	22,878	40,224
Travel - conference	31,187	38,968
Total Expenses	569,256	816,711
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	237,492	174,859
Provision for recovery	(34,018)	(116,760)
Deferred revenue	(203,474)	(58,099)
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 18
(Unaudited - see Independent Auditor's Report)

For the year ended December 31	2023	2022
Revenue		
Donations	\$ 8,106	\$ 586
Other revenue and user fees	538,975	860,724
Transfer from deferred revenue	613,089	434,901
Total Revenue	1,160,170	1,296,211
Expenses		
Advertising	-	79
Allocated costs	32,000	32,000
Amortization	1,510	898
Audit and legal	763	-
Employee benefits	49,506	43,769
Insurance	2,000	12,000
Postage and courier	-	6
Purchased services	239,147	128,224
Salaries and wages	187,415	157,828
Supplies and services	342,710	291,040
Travel - regular	13,643	11,419
Travel - conference	525	713
Total Expenses	869,219	677,976
Excess of revenue over expenses (expenses over revenue) for the year before expected settlements and undernoted items	290,951	618,235
Provision for recovery	-	-
Deferred revenue	(219,915)	(613,089)
Excess of revenue over expenses (expenses over revenue) for the year	\$ 71,036	\$ 5,146
Reconciliation for funding purposes:		
Excess of revenue over expenses for the year as above	\$ 71,036	\$ 5,146
Add: amortization	1,510	898
Less: capital assets	-	(6,044)
Excess of revenue over expenses (expenses over revenue) for the year for funding purposes	\$ 72,546	\$ -

**Northwestern Health Unit
Municipal Levies
Schedule 19**
(Unaudited - see Independent Auditor's Report)

Municipality	Population 2023	Levy 2023	Levy Rebate 2023	Net Levy 2023	Population 2022	Net Levy 2022
City of Dryden	5,726	\$ 361,891	\$ 27,138	\$ 334,753	5,775	\$ 367,668
City of Kenora	11,441	723,084	54,223	668,861	11,078	705,284
Municipality of Machin	711	44,936	3,370	41,566	715	45,521
Municipality of Red Lake	2,672	168,874	12,664	156,210	2,747	174,889
Town of Fort Frances	6,082	384,391	28,825	355,566	6,000	381,992
Town of Rainy River	626	39,564	2,967	36,597	620	39,473
Town of Sioux Lookout	3,529	223,038	16,725	206,313	3,455	219,964
Township of Alberton	705	44,557	3,341	41,216	752	47,876
Township of Atikokan	2,158	136,389	10,228	126,161	2,227	141,783
Township of Chapple	502	31,727	2,379	29,348	494	31,451
Township of Dawson	370	23,385	1,754	21,631	397	25,275
Township of Ear Falls	669	42,282	3,171	39,111	719	45,775
Township of Emo	1,031	65,161	4,886	60,275	996	63,411
Township of Ignace	947	59,852	4,488	55,364	942	59,973
Township of La Vallee	812	51,320	3,848	47,472	788	50,168
Township of Lake of the Woods	229	14,473	1,085	13,388	233	14,834
Township of Morley	408	25,786	1,934	23,852	380	24,193
Township of Pickle Lake	267	16,875	1,265	15,610	268	17,062
Township of Sioux Narrows-Nestor Falls	493	31,158	2,337	28,821	505	32,151
	39,378	\$ 2,488,743	\$ 186,628	\$ 2,302,115	39,091	\$ 2,488,743

Allocated as follows:

Mandatory cost-shared programs (Schedule 1)

\$ 2,302,115

\$ 2,488,743

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