

# ***Middlesex-London Health Unit***

## ***Financial Update***

***Ending December 31, 2023***

***Draft – Non-Audited***

***These are Non-Consolidated Results***

***MLHU – fiscal Jan-Dec: Q4 Results from January to December 2023***

***MLHU2 – fiscal Apr-Mar: Q3 Results from April to December 2023***

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## Executive Summary

This financial package represents the draft financial results of the Middlesex-London Health Unit ending December 31<sup>st</sup> of 2023. These draft numbers may be impacted by additional year-end adjusting entries but are intended to provide a close approximation of the year's results. Also, these numbers are representative of the Ministry's Q4 SAR (Standards Assessment Review) submission for Shared Funded Programs and the Ontario Seniors Dental Care Program (OSDCP). The included commentary and schedules will highlight key financial elements within the Health Unit.

**MLHU – Shared Funded Programs:** These programs operate from January to December and are funded from Ministry, Municipal and internal revenue. They represent nearly \$31 million, or 62% of the overall budget. These programs plus OSDCP make up the Ministry's "base budget" for SAR reporting.

Funding was fully spent as Shared Funded Programs delivered flat results, no surplus and no deficit. Unlike previous years, none of these funds were used to support COVID-19 operations during 2023. There were no drawdowns from Reserves; however, contributions to Reserves amounted to \$208k.

**MLHU 100% Funded Programs:** These programs also operate from January to December but have their own discreet funding. They represent nearly \$16 million, or 32% of the overall budget and include COVID-19, School Focused Nurses Initiative (SFNI), OSDCP and Funding for Cannabis Legalization (CLIF).

COVID-19 actual expenditures totalled \$6.4 million with no funding provided as at year end; however, funding has been approved (*on January 31, 2024*) and cashflow is expected in February 2024.

OSDCP summary includes operating funds of \$3,167k against \$3,028k expenditures and Strathroy capital funds of \$1,050k against \$1,050k expenditures.

Both SFNI and CLIF's funding offset expenditures with no concerns.

**MLHU2 100% Funded Programs:** These programs operate from April to March and also have their own discreet funding. They represent nearly \$3 million, or the remaining 6% of the budget and include Smart Start for Babies, Best Beginnings, Shared Library Services and FoodNet Canada.

Financially, there are no concerns with these programs and expenses are as expected for the third quarter ending December.

**Cashflow:** The year began with \$4.2 million and ended December with \$1.5 million, earning \$162k non-budgeted interest. The line of credit was not utilized during the year. 2023 COVID-19 funding will be received during February 2024 in the amount of \$6.4 million which will greatly improve the current cash position.

On behalf of the Finance Team within the Corporate Services Division,



Dave Jansseune, CPA, CMA  
Chief Financial Officer



Emily Williams, BScN, RN, MBA, CHE  
Chief Executive Officer

## MLHU – Shared Funded Programs

These programs operate from January to December and use shared funding from the Ministry, Municipalities and some internally generated revenue. They represent nearly \$31 million, or 62% of the overall budget.

**Grants, User Fees & Other Income:** Funding exceeded budget by \$605k due to the Ministry's pro-rated 1% increase (\$150k), IPAC's (Infection Prevention and Control) increased funding (\$172k) & recoveries booked for the iHeal/Nurse Family Partnership programs (\$216k). In previous years, the recoveries were booked against the expense – this was changed in 2023 to increase transparency.

**Salaries, Overtime and Benefits:** Total favourability to budget was \$791k; equivalent to approximately 8 vacancies throughout the year. Ideally, this favourability would offset the budgeted gap of \$1,539k. As the organization restructures and reduces staffing, it becomes more important to reduce the gap (2024 budgeted gap is \$941k).

**General Expenses:** Expenditures totalled \$6,146k vs budget of \$6,484k generating a \$338k fav variance.

Interest Expense \$251k fav: \$162k interest earned. Also, the accelerated payment on the variable bank loan was cancelled due to the forecasted shortage of available cash.

Program Supplies \$161k fav: reduced oral contraceptives, advertising and project work while increased spending in printing and laundry services.

Occupancy Costs \$96k unf: Increased janitorial, realty taxes and insurance costs.

The other areas of General Expense include Other Program Costs \$79k unf; Board Expenses \$17k unf; Professional Services \$45k fav; Furniture & Equipment \$38k fav; Travel \$25k fav; and Staff Development at \$10k fav.

**Gap:** This refers to a budgeted reduction, or override, of expenses to generate a balanced budget and is opposite to budgeted contingency. The gap would be covered through unintended vacancies, the vacant time taken to fill a position, or differences in pay steps of staff leaving vs staff coming to the Health Unit. The gap is covered through favourable variances.

**Transfer to/(from) Reserve:** There is a net \$208k transfer to Reserves for 2023.

Transfer from Reserve: Budgeted \$86,868 from the Employment Cost Reserve. This was not completed as 2023 was already in a balanced financial position.

Transfer to Reserve:

Budgeted \$100,000 to the Funding Stabilization Reserve. This was completed.

Non-budgeted \$107,935 to the Technology & Infrastructure Reserve. This was completed with Board approval.

## MLHU – 100% Funded Programs

These four programs operate from January to December and have their own discreet funding. They represent nearly \$16 million, or 32% of the overall budget.

**COVID-19 (both Clinics and Case & Contract Management):** These programs had an estimated budget of \$10.7 million & are funded from the Ministry of Health. Discreet funding ended as of December 2023.

Expenditures: Total \$6,384k. The Clinics spent \$4,297k vs a budget of \$6,197k. Case & Contact Management spent \$2,088k vs a budget of \$4,458k.

Funding: The Health Unit funded COVID-19 operations throughout the year. As of December, no funding had been received. On January 31, 2024 the Ministry approved funding for \$6,399k which will cover all of the 2023 expenses. Cashflow is expected in February 2024. The Health Unit will need to return the unused portion of funding \$15k (*\$6,399k funded vs \$6,384k spent*).

Shared Funded Programs will not contribute any funds to COVID-19 operations for 2023 (as there was no surplus from Shared Funded Programs).

**School Focused Nurses Initiative (SFNI):** This program was budgeted at \$1.4 million and is funded from the Ministry of Health with funding that ended as of June 2023.

Total expenditures for this program were \$771k vs approved funding at \$1.1 million. The Health Unit submitted \$1.4 million as an annual budget but was unsure if this would be reduced by 50% to align with the June 30<sup>th</sup> funding end date (and the reason for the actual spend at approx. half of the budget).

**OSDCP - Operating:** This program was budgeted at \$3.7 million and is also funded from the Ministry of Health. Approved funding was prorated to \$3,167k and announced August 29<sup>th</sup>. The program spent \$3,028k resulting in a surplus of \$139k which will be returned to the Ministry.

**OSDCP – Capital:** Capital funding was approved at \$1,050k for expanding the operatories in Strathroy. The project was very successful and on budget with the office opening mid-year to clients. This funding was fully used with no surplus and no deficit.

**City of London Cannabis Legalization:** This program was budgeted at \$0.2 million and is funded from the City of London. Unused funds will be carried to 2024.

## MLHU2 – 100% Funded Programs

These four programs operate from April to March and have their own discreet funding. They represent nearly \$3 million, or the remaining 6% of the overall budget. Please note these financials for MLHU2 represent only nine months, or the third quarter results from April to December 2023.

**Smart Start for Babies:** This program was budgeted at \$152k and is funded from Public Health Canada.

Total expenditures at December 31<sup>st</sup> were \$119k vs budget \$113k. General expenses remain underspent offset with higher than budgeted salaries and wages. This spending trend is expected to remain till year end.

**Best Beginnings:** This program was budgeted at \$2,483k and is funded from the Ministry of Children, Community and Social Services.

Total expenditures at December 31<sup>st</sup> were \$1,862k vs budget \$1,816k. This program is spending to budget and is expected to finish the year as such.

**Shared Library Services:** This program was budgeted at \$108k and is funded from Public Health Ontario.

Total expenditures at December 31<sup>st</sup> were \$69k vs budget \$79k. This program is on track to meet budget with increased spending during Q4 for journal subscriptions.

**FoodNet Canada:** This program was budgeted at \$116k and is also funded from Public Health Canada.

Total expenditures at December 31<sup>st</sup> were \$73k vs budget \$85k. This program is also on track to meet budget with increased spending during Q4 for program resources.

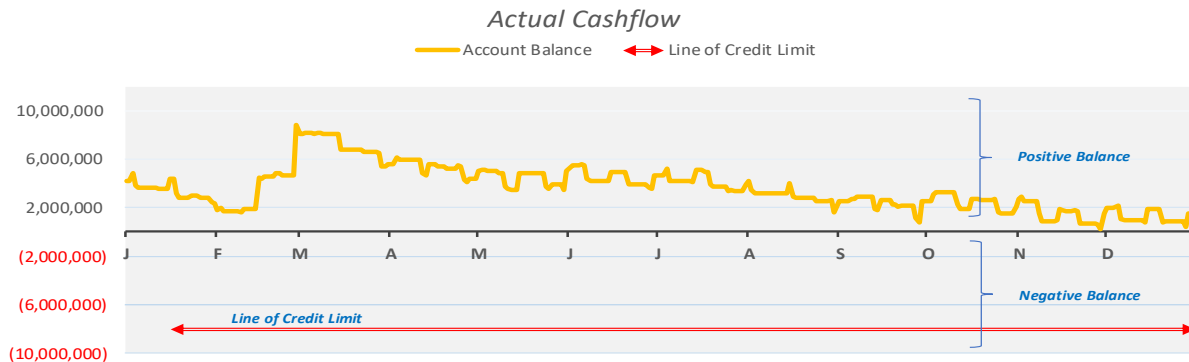
### Why is the forecast all balanced?

These programs are funded (or reimbursed) based on audited expenses. Funding will equal expenses when the process is completed to ensure there is no surplus and/or no deficit.

MLHU2 has its own set of financial statements that are used to establish reimbursement from funders.

## Cashflow Projections

**Bank balances:** January 1<sup>st</sup> was \$4,223,858 positive and December 31<sup>st</sup> was \$1,472,767 positive. The line of credit was not utilized during 2023.



### Financial Borrowing Update as at December 31, 2023

Total available line of credit: \$8 million with no draw.

Outstanding bank loans:

Fixed \$3,050,000 owing \$2,674,523.

Variable \$1,150,000 owing \$473,276. Surplus from 2022 provided two lump sum payments during Q4, which were approved by the Municipalities and the Board; total \$504,224.

### Significant Cash Events during 2023 (excluding "regular" funding & disbursements)

**January:** 2022 program clawbacks for School Focused Nurses Initiative \$215k and OSDCP \$747k.

#### February:

- 2022 COVID-19 funding for \$6.7 million (of which \$2.4 million was clawed back in March).
- An additional 2022 clawback for School Focused Nurses Initiative \$278k.
- CLIF funding received \$294,540.

#### March

- 2023 funding for School Focused Nurses Initiative \$494k (offsets two previous clawbacks).
- 2022 COVID-19 funding clawback \$2.4 million.

*No other significant cash events from April to September.*

#### October

- \$80,676. The County of Middlesex's share of the 2022 surplus that was directed to pay down the variable bank loan - approved by the County and Board of Health.

#### November

- \$423,548. The City of London's share of the 2022 surplus that was directed to pay down the variable bank loan – approved by the City and Board of Health.

# Schedule A – Financial Overview

Financial Information ending December 31, 2023

(revenue)/expenses	Jan-Dec (12 mths)			2023 Q3 Forecast
	Actual	Budget	fav/(unf)	
<b>MLHU (Programs funded January to December, 2023)</b>				
<b>Shared Funded Programs</b>				
<b>Grants, User Fees &amp; Other Income</b>	<b>(31,480,170)</b>	<b>(30,875,065)</b>	<b>605,105</b>	<b>(31,108,170)</b>
Salaries & Wages	19,843,495	20,612,743	769,248	19,555,531
Salaries & Wages Overtime	0	20,288	20,288	57,365
Benefits	5,282,792	5,284,439	1,647	5,285,812
General Expenses	6,145,947	6,483,778	337,831	6,120,637
Gap	0	(1,539,315)	(1,539,315)	0
<b>Total Expenses</b>	<b>31,272,235</b>	<b>30,861,933</b>	<b>(410,302)</b>	<b>31,019,346</b>
Transfer to/(from) Reserves	207,935	13,132	(194,803)	(86,868)
<b>Shared Funded Programs: (Surplus) / Deficit</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(175,692)</b>
<b>100% Funded Programs</b>				
<b>Grants, User Fees &amp; Other Income</b>	<b>(5,098,571)</b>	<b>(15,952,633)</b>	<b>(10,854,062)</b>	<b>(11,398,960)</b>
Salaries & Wages	6,057,537	8,384,811	2,327,274	6,508,109
Salaries & Wages Overtime	254,152	1,206,092	951,940	320,834
Benefits	1,185,472	1,790,232	604,760	1,250,725
General Expenses	3,846,927	4,571,498	724,571	2,823,388
<b>Total Expenses</b>	<b>11,344,088</b>	<b>15,952,633</b>	<b>4,608,545</b>	<b>10,903,056</b>
<b>100% Funded Programs: (Surplus) / Deficit</b>	<b>6,245,517</b>	<b>0</b>	<b>(6,245,517)</b>	<b>(495,904)</b>
<b>Total MLHU, Shared &amp; 100% Funded Programs</b>				
<b>Grants, User Fees &amp; Other Income</b>	<b>(36,578,741)</b>	<b>(46,827,698)</b>	<b>(10,248,957)</b>	<b>(42,507,130)</b>
Salaries & Wages	25,901,032	28,997,554	3,096,522	26,063,640
Salaries & Wages Overtime	254,152	1,226,380	972,228	378,199
Benefits	6,468,264	7,074,671	606,407	6,536,537
General Expenses	9,992,874	11,055,276	1,062,402	8,944,025
Gap	0	(1,539,315)	(1,539,315)	0
<b>Total Expenses</b>	<b>42,616,322</b>	<b>46,814,566</b>	<b>4,198,244</b>	<b>41,922,401</b>
Transfer to/(from) Reserves	207,935	13,132	(194,803)	(86,868)
<b>MLHU Total: (Surplus) / Deficit</b>	<b>6,245,517</b>	<b>0</b>	<b>(6,245,517)</b>	<b>(671,596)</b>

(revenue)/expenses	Apr-Dec (9 mths)			Annual - April to March		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
<b>MLHU2 (Programs funded April 2023 to March, 2024)</b>						
<b>100% Funded Programs</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(1,941,703)</b>	<b>(2,144,657)</b>	<b>(202,954)</b>	<b>(2,859,543)</b>	<b>(2,859,543)</b>	<b>0</b>
Salaries & Wages	1,596,719	1,551,322	(45,397)	2,168,259	2,122,862	(45,397)
Salaries & Wages Overtime	2,430	0	(2,430)	2,430	0	(2,430)
Benefits	400,288	387,640	(12,648)	497,006	530,454	33,449
General Expenses	124,276	154,670	30,394	191,849	206,227	14,378
<b>Total Expenses</b>	<b>2,123,712</b>	<b>2,093,632</b>	<b>(30,080)</b>	<b>2,859,543</b>	<b>2,859,543</b>	<b>1</b>
<b>MLHU2 Total: (Surplus) / Deficit</b>	<b>182,009</b>	<b>(51,025)</b>	<b>(233,034)</b>	<b>(1)</b>	<b>0</b>	<b>1</b>



## Schedule A.1 – MLHU 100% Funded Programs

Financial Information ending December 31, 2023

<i>(revenue)/expenses</i>	Jan-Dec (12 mths)			2023 Q3 Forecast
	Actual	Budget	fav/(unf)	
<b>1. COVID-19 (816, 818): Grants, User Fees &amp; Other Income</b>	<b>0</b>	<b>(10,655,019)</b>	<b>(10,655,019)</b>	<b>(7,008,138)</b>
Salaries & Wages	4,279,487	5,608,724	1,329,237	4,663,354
Salaries & Wages Overtime	242,001	1,206,092	964,091	310,588
Benefits	756,691	1,172,012	415,321	820,207
General Expenses	1,106,091	2,668,191	1,562,100	1,213,988
<b>Total Expenses</b>	<b>6,384,270</b>	<b>10,655,019</b>	<b>4,270,749</b>	<b>7,008,137</b>
<b>COVID-19: (Surplus) / Deficit</b>	<b>6,384,270</b>	<b>(0)</b>	<b>(6,384,270)</b>	<b>(1)</b>
<b>2. SFNI (819): Grants, User Fees &amp; Other Income</b>	<b>(771,283)</b>	<b>(1,415,572)</b>	<b>(644,289)</b>	<b>(1,100,000)</b>
Salaries & Wages	656,363	1,175,011	518,648	666,244
Salaries & Wages Overtime	7,915	0	(7,915)	7,915
Benefits	107,005	240,561	133,556	108,071
General Expenses	0	0	0	0
<b>Total Expenses</b>	<b>771,283</b>	<b>1,415,572</b>	<b>644,289</b>	<b>782,230</b>
<b>School Focused Nurses Initiative: (Surplus) / Deficit</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(317,770)</b>
<b>3. Seniors Dental (172): Grants, User Fees &amp; Other Income</b>	<b>(4,216,600)</b>	<b>(3,693,148)</b>	<b>523,452</b>	<b>(3,166,500)</b>
Salaries & Wages	1,046,596	1,479,833	433,236	1,099,425
Salaries & Wages Overtime	4,190	0	(4,190)	2,259
Benefits	309,298	353,614	44,316	308,698
General Expenses	2,717,762	1,859,702	(858,060)	1,577,984
<b>Total Expenses</b>	<b>4,077,847</b>	<b>3,693,148</b>	<b>(384,698)</b>	<b>2,988,366</b>
<b>Seniors Dental: (Surplus) / Deficit</b>	<b>(138,753)</b>	<b>0</b>	<b>138,754</b>	<b>(178,134)</b>
<b>4. CLIF (128): Grants, User Fees &amp; Other Income</b>	<b>(110,688)</b>	<b>(188,894)</b>	<b>(78,206)</b>	<b>(124,322)</b>
Salaries & Wages	75,091	121,243	46,152	79,086
Salaries & Wages Overtime	46	0	(46)	71
Benefits	12,478	24,045	11,568	13,749
General Expenses	23,074	43,605	20,531	31,416
<b>Total Expenses</b>	<b>110,688</b>	<b>188,894</b>	<b>78,206</b>	<b>124,322</b>
<b>City of London Cannabis Legalization: (Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>MLHU 100% Funded Programs Consolidated:</b>				
<b>Grants, User Fees &amp; Other Income</b>	<b>(5,098,571)</b>	<b>(15,952,633)</b>	<b>(10,854,062)</b>	<b>(11,398,960)</b>
Salaries & Wages	6,057,537	8,384,811	2,327,274	6,508,109
Salaries & Wages Overtime	254,152	1,206,092	951,940	320,834
Benefits	1,185,472	1,790,232	604,760	1,250,725
General Expenses	3,846,927	4,571,498	724,571	2,823,388
<b>Total Expenses</b>	<b>11,344,088</b>	<b>15,952,633</b>	<b>4,608,545</b>	<b>10,903,056</b>
<b>MLHU 100% Funded Programs: (Surplus) / Deficit</b>	<b>6,245,517</b>	<b>0</b>	<b>(6,245,517)</b>	<b>(495,904)</b>

## Schedule A.2 – MLHU2 100% Funded Programs

Financial Information ending December 31, 2023

- actual funding is accrued/deferred to match expenses in mid-year reporting - (revenue)/expenses	Apr-Dec (9 mths)			Annual - April to March		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
<b>1. Smart Start for Babies (145): Grants, User Fees &amp; Other Income</b>	<b>0</b>	<b>(114,323)</b>	<b>(114,323)</b>	<b>(152,430)</b>	<b>(152,430)</b>	<b>0</b>
Salaries & Wages	45,017	31,886	(13,131)	56,764	43,633	(13,131)
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	13,248	7,132	(6,116)	15,876	9,760	(6,116)
General Expenses	60,584	74,278	13,694	79,790	99,037	19,247
<b>Total Expenses</b>	<b>118,849</b>	<b>113,296</b>	<b>(5,553)</b>	<b>152,430</b>	<b>152,430</b>	<b>0</b>
<b>Smart Start for Babies: (Surplus) / Deficit</b>	<b>118,849</b>	<b>(1,027)</b>	<b>(119,875)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>2. Best Beginnings (150): Grants, User Fees &amp; Other Income</b>	<b>(1,862,487)</b>	<b>(1,862,485)</b>	<b>2</b>	<b>(2,483,313)</b>	<b>(2,483,313)</b>	<b>0</b>
Salaries & Wages	1,440,002	1,403,479	(36,522)	1,957,073	1,920,551	(36,522)
Salaries & Wages Overtime	2,430	0	(2,430)	2,430	0	(2,430)
Benefits	360,733	355,673	(5,060)	445,673	486,710	41,037
General Expenses	59,124	57,039	(2,085)	78,137	76,052	(2,085)
<b>Total Expenses</b>	<b>1,862,288</b>	<b>1,816,191</b>	<b>(46,097)</b>	<b>2,483,313</b>	<b>2,483,313</b>	<b>0</b>
<b>Best Beginnings: (Surplus) / Deficit</b>	<b>(199)</b>	<b>(46,293)</b>	<b>(46,094)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>3. Library Shared Services (206): Grants, User Fees &amp; Other Income</b>	<b>(55,476)</b>	<b>(81,005)</b>	<b>(25,529)</b>	<b>(108,006)</b>	<b>(108,006)</b>	<b>0</b>
Salaries & Wages	55,748	54,319	(1,429)	75,760	74,331	(1,429)
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	12,859	12,633	(225)	17,513	17,287	(225)
General Expenses	770	12,291	11,521	14,733	16,388	1,655
<b>Total Expenses</b>	<b>69,377</b>	<b>79,243</b>	<b>9,866</b>	<b>108,006</b>	<b>108,006</b>	<b>0</b>
<b>Library Shared Services: (Surplus) / Deficit</b>	<b>13,901</b>	<b>(1,762)</b>	<b>(15,663)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>4. FoodNet Canada (233): Grants, User Fees &amp; Other Income</b>	<b>(23,741)</b>	<b>(86,846)</b>	<b>(63,105)</b>	<b>(115,794)</b>	<b>(115,794)</b>	<b>0</b>
Salaries & Wages	55,952	61,638	5,686	78,661	84,347	5,686
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	13,448	12,202	(1,247)	17,944	16,697	(1,247)
General Expenses	3,799	11,063	7,264	19,189	14,750	(4,439)
<b>Total Expenses</b>	<b>73,199</b>	<b>84,903</b>	<b>11,703</b>	<b>115,794</b>	<b>115,794</b>	<b>0</b>
<b>FoodNet Canada Program: (Surplus) / Deficit</b>	<b>49,459</b>	<b>(1,943)</b>	<b>(51,402)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>MLHU2 100% Funded Programs Consolidated:</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(1,941,703)</b>	<b>(2,144,657)</b>	<b>(202,954)</b>	<b>(2,859,543)</b>	<b>(2,859,543)</b>	<b>0</b>
Salaries & Wages	1,596,719	1,551,322	(45,397)	2,168,259	2,122,862	(45,397)
Salaries & Wages Overtime	2,430	0	(2,430)	2,430	0	(2,430)
Benefits	400,288	387,640	(12,648)	497,006	530,454	33,449
General Expenses	124,276	154,670	30,394	191,849	206,227	14,378
<b>Total Expenses</b>	<b>2,123,712</b>	<b>2,093,632</b>	<b>(30,080)</b>	<b>2,859,543</b>	<b>2,859,543</b>	<b>1</b>
<b>MLHU2 100% Funded Programs: (Surplus) / Deficit</b>	<b>182,009</b>	<b>(51,025)</b>	<b>(233,034)</b>	<b>(1)</b>	<b>0</b>	<b>1</b>

Please Note – MLHU2 information is from April 2023 to December 2023

## Schedule A.3 – MLHU Department Expenses

Financial Information ending December 31, 2023

<i>Excludes departments 120 &amp; 126</i>	Jan-Dec (12 mths)			2023 Q3 Forecast
	Actual	Budget	fav/(unf)	
<b>Office of the Medical Officer of Health</b>				
801, Office of the Medical Officer of Health	618,797	626,643	7,845	632,740
808, Emergency Management	1,004	4,750	3,746	1,929
840, Office of the AMOH and Director of Foundational Standard	139,927	288,204	148,277	130,514
852, Health Equity/SDOH and Nursing Practice Lead	249,606	291,901	42,295	209,580
<b>Office of the Medical Officer of Health Total</b>	<b>1,009,334</b>	<b>1,211,498</b>	<b>202,164</b>	<b>974,763</b>
<b>Environmental Health &amp; Infectious Diseases</b>				
124, Enhanced Safe Water Initiative	2,283	10,000	7,717	2,500
811, Vaccine Preventable Disease	1,767,623	1,676,417	(91,206)	1,741,168
812, Sexual Health	2,377,660	2,486,903	109,243	2,396,783
814, Infectious Disease	1,713,603	1,636,798	(76,805)	1,743,857
820, Office of the Director of Environmental Health and Infectious Diseases	228,873	238,024	9,151	228,352
823, Vector Borne Disease	450,059	469,987	19,928	484,252
826, Food Safety & Healthy Environments	1,586,644	1,657,793	71,149	1,649,897
827, Safe Water, Rabies & Vector Borne Disease	1,108,489	957,099	(151,390)	1,051,312
835, Community Outreach & Clinical Support Services	1,279,899	1,088,012	(191,888)	1,173,104
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>10,515,134</b>	<b>10,221,034</b>	<b>(294,100)</b>	<b>10,471,225</b>
<b>Covid-19</b>				
816, Immunization Covid Clinics	4,296,696	6,196,950	1,900,254	4,271,949
818, Covid-19	2,087,574	4,458,069	2,370,495	2,736,189
<b>Covid-19 Total</b>	<b>6,384,270</b>	<b>10,655,019</b>	<b>4,270,749</b>	<b>7,008,137</b>
<b>Healthy Living</b>				
128, City of London Funding for Cannabis Legalization	110,688	188,894	78,206	124,322
132, SFO - Tobacco Control Area Network (TCAN)	158,646	167,853	9,207	138,844
172, Senior Dental Program	4,077,847	3,693,148	(384,698)	2,988,366
819, SFNI	771,283	1,415,572	644,289	782,230
830, Dental Prevention	696,939	827,958	131,019	765,557
833, Elementary School Team	1,480,871	1,601,436	120,565	1,525,192
834, Secondary School Team	1,026,107	1,046,882	20,775	1,023,666
836, Substance Use Team	1,222,815	1,296,609	73,794	1,238,209
837, Community Health Promotion	1,384,820	1,591,954	207,134	1,472,225
847, Office of the Director of Healthy Living	173,536	237,649	64,113	179,706
<b>Healthy Living Total</b>	<b>11,103,552</b>	<b>12,067,955</b>	<b>964,404</b>	<b>10,238,316</b>
<b>Healthy Start</b>				
740, Healthy Beginnings Visiting & Group Programs	1,589,827	1,788,610	198,782	1,552,605
750, Healthy Families Home Visiting	463,080	563,260	100,180	406,682
760, Early Years Community Health Promotion	1,122,725	1,194,754	72,029	1,143,081
850, Office of the Director of Healthy Start	274,971	213,375	(61,597)	264,297
<b>Healthy Start Total</b>	<b>3,450,604</b>	<b>3,759,998</b>	<b>309,394</b>	<b>3,366,666</b>
<b>Public Health Foundations</b>				
839, Population Health Assessment & Surveillance	634,146	603,768	(30,378)	620,612
841, Program Planning & Evaluation	688,181	1,009,017	320,836	695,892
842, Library Services	63,093	18,620	(44,473)	34,135
854, Health Equity	428,190	642,587	214,397	458,595
855, Office of the Director	177,193	0	(177,193)	157,229
<b>Public Health Foundations Total</b>	<b>1,990,803</b>	<b>2,273,992</b>	<b>283,189</b>	<b>1,966,462</b>
<b>Healthy Organization</b>				
800, Corporate Admin	3,578,261	1,855,499	(1,722,762)	3,424,513
802, Communications	652,772	635,226	(17,546)	626,351
805, Finance	543,050	510,947	(32,103)	539,927
806, Human Resources	988,302	1,018,212	29,910	989,844
807, Information Technology	1,513,630	1,568,230	54,600	1,430,740
809, Strategy, Risk & Privacy	132,064	251,165	119,100	150,224
815, Healthcare Provider Outreach	136	1,950	1,815	623
845, Office of the Director of Corporate Services	472,087	485,532	13,445	451,912
846, Procurement & Operations	282,323	298,309	15,987	282,696
<b>Healthy Organization Total</b>	<b>8,162,625</b>	<b>6,625,070</b>	<b>(1,537,555)</b>	<b>7,896,831</b>
<b>Grand Total</b>	<b>42,616,322</b>	<b>46,814,566</b>	<b>4,198,244</b>	<b>41,922,401</b>

## Schedule A.4 – MLHU Department Funding

Financial Information ending December 31, 2023

	Jan-Dec (12 mths)			2023 Q3 Forecast
	Actual	Budget	fav/(unf)	
<i>Excludes departments 120 &amp; 126</i>				
<b>Office of the Medical Officer of Health</b>				
801, Office of the Medical Officer of Health	(52,338)	(42,900)	9,438	(42,900)
840, Office of the AMOH and Director of Foundational Standard	(33,462)	(52,900)	(19,438)	(45,400)
852, Health Equity/SDOH and Nursing Practice Lead	(128,658)	0	128,658	0
<b>Office of the Medical Officer of Health Total</b>	<b>(214,458)</b>	<b>(95,800)</b>	<b>118,658</b>	<b>(88,300)</b>
<b>Environmental Health &amp; Infectious Diseases</b>				
811, Vaccine Preventable Disease	(186,112)	(98,440)	87,672	(91,735)
812, Sexual Health	(250,779)	(270,000)	(19,221)	(279,972)
814, Infectious Disease	(441,800)	(270,068)	171,732	(270,283)
826, Food Safety & Healthy Environments	(75)	0	75	(75)
827, Safe Water, Rabies & Vector Borne Disease	(20,000)	0	20,000	(20,000)
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>(898,765)</b>	<b>(638,508)</b>	<b>260,257</b>	<b>(662,065)</b>
<b>Covid-19</b>				
816, Immunization Covid Clinics	0	(6,196,950)	(6,196,950)	(4,271,949)
818, Covid-19	0	(4,458,069)	(4,458,069)	(2,736,189)
<b>Covid-19 Total</b>	<b>0</b>	<b>(10,655,019)</b>	<b>(10,655,019)</b>	<b>(7,008,138)</b>
<b>Healthy Living</b>				
128, City of London Funding for Cannabis Legalization	(110,688)	(188,894)	(78,206)	(124,322)
172, Senior Dental Program	(4,216,600)	(3,693,148)	523,452	(3,166,500)
819, SFNI	(771,283)	(1,415,572)	(644,289)	(1,100,000)
830, Dental Prevention	0	(1,200)	(1,200)	0
837, Community Health Promotion	(18,577)	0	18,577	(61,142)
<b>Healthy Living Total</b>	<b>(5,117,148)</b>	<b>(5,298,814)</b>	<b>(181,666)</b>	<b>(4,451,964)</b>
<b>Healthy Start</b>				
740, Healthy Beginnings Visiting & Group Programs	(87,493)	0	87,493	0
760, Early Years Community Health Promotion	(1,672)	0	1,672	(1,257)
<b>Healthy Start Total</b>	<b>(89,165)</b>	<b>0</b>	<b>89,165</b>	<b>(1,257)</b>
<b>Healthy Organization</b>				
800, Corporate Admin	(30,258,990)	(30,139,557)	119,433	(30,295,356)
809, Strategy, Risk & Privacy	(215)	0	215	(50)
<b>Healthy Organization Total</b>	<b>(30,259,205)</b>	<b>(30,139,557)</b>	<b>119,648</b>	<b>(30,295,406)</b>
<b>Grand Total</b>	<b>(36,578,741)</b>	<b>(46,827,698)</b>	<b>(10,248,957)</b>	<b>(42,507,130)</b>

## Schedule B – Budgeted Cashflow Schedule

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
Opening Cash Balance	4,223,858	4,453,085	4,682,312	3,536,181	3,765,409	3,994,636	4,223,863	4,453,090	4,682,317	3,536,186	3,765,413	3,994,640	4,223,858	
Cash Receipts	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,229	4,154,230	49,850,751	
Cash Disbursements	(3,925,002)	(3,925,002)	(5,300,360)	(3,925,002)	(3,925,002)	(3,925,002)	(3,925,002)	(3,925,002)	(5,300,360)	(3,925,002)	(3,925,002)	(3,925,012)	(49,850,751)	
<b>Ending Cash Balance</b>	<b>4,453,085</b>	<b>4,682,312</b>	<b>3,536,181</b>	<b>3,765,409</b>	<b>3,994,636</b>	<b>4,223,863</b>	<b>4,453,090</b>	<b>4,682,317</b>	<b>3,536,186</b>	<b>3,765,413</b>	<b>3,994,640</b>	<b>4,223,858</b>	<b>4,223,858</b>	
<b>Receipts:</b>														
MOH Mandatory Programs	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,050	1,667,054	20,004,600	20,004,600
MOH Mitigation Funding	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,442	113,438	1,361,300	1,361,300
MOH Other Funding	14,775	14,775	14,775	14,775	14,775	14,775	14,775	14,775	14,775	14,775	14,775	14,775	177,300	177,300
Grant Income IPAC	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	270,068	270,068
City of London	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	7,344,798	7,344,798
County of Middlesex	117,072	117,072	117,072	117,072	117,072	117,072	117,072	117,072	117,072	117,072	117,072	117,072	1,404,859	1,404,859
Other Revenue (from Operations)	26,012	26,012	26,012	26,012	26,012	26,012	26,012	26,012	26,012	26,012	26,012	26,012	312,140	312,140
100% Covid (816/818)	887,918	887,918	887,918	887,918	887,918	887,918	887,918	887,918	887,918	887,918	887,918	887,918	10,655,019	10,655,019
100% SFNI (819)	117,964	117,964	117,964	117,964	117,964	117,964	117,964	117,964	117,964	117,964	117,964	117,964	1,415,572	1,415,572
100% Senior Dental Care Pgrm (172)	307,762	307,762	307,762	307,762	307,762	307,762	307,762	307,762	307,762	307,762	307,762	307,762	3,693,148	3,693,148
100% CLIF (128)	15,741	15,741	15,741	15,741	15,741	15,741	15,741	15,741	15,741	15,741	15,741	15,741	188,894	188,894
Banker - Harvest Bucks/Feed the Hungry	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	147,000	147,000
<b>Sub-Total - MLHU</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>3,914,558</b>	<b>46,974,698</b>	<b>46,974,698</b>
100% - Public Health of Canada	22,815	22,815	22,815	22,815	22,815	22,815	22,815	22,815	22,815	22,815	22,815	22,810	273,775	273,775
100% - Public Health of Ontario	8,895	8,895	8,895	8,895	8,895	8,895	8,895	8,895	8,895	8,895	8,895	8,900	106,745	106,745
100% - MCCSS	207,961	207,961	207,961	207,961	207,961	207,961	207,961	207,961	207,961	207,961	207,961	207,962	2,495,533	2,495,533
<b>Sub-Total - MLHU2 (Jan-Dec)</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,672</b>	<b>2,876,053</b>	<b>2,876,053</b>
<b>Total Cash Receipts</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,229</b>	<b>4,154,230</b>	<b>49,850,751</b>	<b>49,850,751</b>
<b>Cash Disbursements:</b>														
Salaries and Wages	1,587,156	1,587,156	2,380,734	1,587,156	1,587,156	1,587,156	1,587,156	1,587,156	2,380,734	1,587,156	1,587,156	1,587,159	20,633,031	20,633,031
Benefits	406,495	406,495	609,743	406,495	406,495	406,495	406,495	406,495	609,743	406,495	406,495	406,498	5,284,439	5,284,439
General Expenses	541,409	541,409	541,409	541,409	541,409	541,409	541,409	541,409	541,409	541,409	541,409	541,411	6,496,910	6,496,910
MLHU 100% Funded Programs	1,268,680	1,268,680	1,706,416	1,268,680	1,268,680	1,268,680	1,268,680	1,268,680	1,706,416	1,268,680	1,268,680	1,268,681	16,099,633	16,099,633
GAP	(118,409)	(118,409)	(177,613)	(118,409)	(118,409)	(118,409)	(118,409)	(118,409)	(177,613)	(118,409)	(118,409)	(118,409)	(1,539,315)	(1,539,315)
<b>Sub-Total - MLHU</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>5,060,689</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>5,060,689</b>	<b>3,685,331</b>	<b>3,685,331</b>	<b>3,685,340</b>	<b>46,974,698</b>	<b>46,974,698</b>
<b>Sub-Total - MLHU2</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,671</b>	<b>239,672</b>	<b>2,876,053</b>	<b>2,876,053</b>
Ministry (Clawbacks)/Prior Yr Funding													0	
HST (Payable)/Receivable													0	
Changes in Working Capital													0	
<b>Total Cash Disbursements</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>5,300,360</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>5,300,360</b>	<b>3,925,002</b>	<b>3,925,002</b>	<b>3,925,012</b>	<b>49,850,751</b>	<b>49,850,751</b>

## Schedule C – Factual Certificate

**To: Members of the Board of Health, Middlesex-London Health Unit**

The undersigned hereby certify that, to the best of their knowledge, information and belief after due inquiry, as at December 31, 2023:

1. The Middlesex-London Health Unit is compliant, as required by law, with all statutes and regulations relating to the withholding and/or payment of governmental remittances, including, without limiting the generality of the foregoing, the following:
  - All payroll deductions at source, including Employment Insurance, Canada Pension Plan and Income Tax
  - Ontario Employer Health Tax
  - And Federal Harmonized Sales Tax (HST).Further, staff believe that all necessary policies and procedures are in place to ensure that all future payments of such amounts will be made in a timely manner.
2. The Middlesex-London Health Unit has remitted to the Ontario Municipal Employees Retirement System (OMERS) all funds deducted from employees along with all employer contributions for these purposes.
3. The Middlesex-London Health Unit is compliant with all applicable Health and Safety legislation.
4. The Middlesex-London Health Unit is compliant with applicable Pay Equity legislation.
5. The Middlesex-London Health Unit has not substantially changed any of its accounting policies or principles since December 8, 2016.
6. The Middlesex-London Health Unit reconciles its bank accounts regularly and no unexpected activity has been found.
7. The Middlesex-London Health Unit has filed all information requests within appropriate deadlines.
8. The Middlesex-London Health Unit is compliant with the requirements of the Charities Act, and the return for 2022 was filed on June 22, 2023 (annual returns are due by June 30<sup>th</sup> the following year).
9. The Middlesex-London Health Unit was named in a complaint to the Human Rights Tribunal of Ontario (HRTO) by a former student which was dismissed; this matter is now closed. MLHU has also been named in a second complaint to the HRTO by the same individual. This application is in respect to the recruitment of three management positions from 2017 and 2018 for which they were not selected for an interview. After significant delay related to COVID-19, the HRTO conducted a written hearing on November 28th, 2023 and the MLHU is awaiting the outcome.

10. The Middlesex-London Health Unit is fulfilling its obligations by providing services in accordance with our funding agreements, the Health Protection & Promotion Act, the Ontario Public Health Standards, and as reported to the Board of Health through reports including but not limited to:

- Quarterly Financial Updates
- Annual Audited Financial Statements
- Annual Reporting on the Accountability Indicators
- Annual Service Plans
- and Information Summary Reports.

Dated at London, Ontario this 15<sup>th</sup> day of February 2024.

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Dr. Alex Summers  
Medical Officer of Health

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Ms. Emily Williams  
Chief Executive Officer