

# ***Middlesex London Health Unit***

## ***Financial Update***

***Ending September 30, 2023***

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

***MLHU – fiscal Jan-Dec: Q3 Results from January to September 2023***

***MLHU2 – fiscal Apr-Mar: Q2 Results from April to September 2023***

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## Executive Summary

This package will highlight the financial progress of the Middlesex-London Health Unit including corporate and all program expenses up to September 30, 2023. The schedules have been modified to include both MLHU (programs from January to December) and MLHU2 (programs from April to March).

**MLHU – Shared Funded Programs:** These programs operate from January to December and are funded using Ministry, Municipal and revenue generated internally. They represent nearly \$31 million, or 62% of the overall budget and form the majority of the base budget.

Total expenses from January to September generated \$338k favourability (salaries, benefits and gap were \$154k unfavourable to budget offset with reduced spending in general expenses of \$492k).

Forecast indicates unfavourable expenses will be offset with the additional 1% prorated Ministry funding and the Health Unit pausing on the \$100k transfer to the Funding Stabilization Reserve (to be reviewed in Q4).

**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, Ontario Seniors Dental Care Program (OSDCP), and Funding for Cannabis Legalization.

COVID-19 actual expenditures total \$4.9 million with no funding to date and a conservative forecast of \$7 million. OSDCP funding was approved at a prorated \$3.2 million with a forecast reflecting a small surplus.

This area will be impacted in 2024 as the Ministry funding is expected to be eliminated for COVID-19 and School Focused Nurses Initiative.

**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 where they are expected to be for September.

**Cashflow:** The year began with \$4.2 million and ended September with \$2.5 million. Please note there has been no funding to support the current year COVID-19 programs and without this funding, the bank balance will decline during Q4, but is expected to remain in a small positive balance.

If you have any questions regarding this information, or suggestions on content, please contact the undersigned. Thank you.

On behalf of the Finance Team within the Healthy Organization Division,



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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.

**Salaries, Overtime and Benefits:** January to September actual expenses were \$18,901k vs budget of \$19,931k generating a favourable variance of \$1,030k. Within this variance was \$209k fav caused from allocating labour to MLHU2 programs to facilitate its year-end close in March. The remaining \$821k favourability is equivalent to approximately 14 vacancies across the organization.

**General Expenses:** Expenditures totaled \$4,370k vs budget of \$4,863k generating a \$492k fav variance.

Program Supplies \$218k fav: reduced oral contraceptives, postage & courier, advertising and general program materials & supplies.

Interest Expense \$204k fav: no utilization of the line of credit and higher interest rates resulted in increased interest earned on a positive bank balance throughout the year.

Professional Services \$170k fav: reduced spending in IT consulting, legal, and seasonal timing of expenses within a few programs.

Occupancy Costs \$62k unf: due to the timing of actual vs budgeted insurance payments.

**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 bands of staff leaving vs staff coming to the Health Unit.

The gap absorbed during the first nine months was \$1,184k and flows as a negative variance (which should be offset with favourability on the Salaries & Wages line - \$1,184k unf vs \$1,061k fav).

**Transfer to/(from) Reserve:** The in-year transfer comes from the Employment Cost Reserve and was approved by the Board during November 2022. This transfer was used to offset some salary increases as opposed to further increasing inflationary pressures in the 2023 budget.

**Forecast:** The combined salaries, benefits and gap will be unfavourable to budget by ~\$521k. General expenses will continue to track favourable and offer ~\$363k. There will also be some upside to funding with the 1% approved increase from the Ministry. Budgeted Transfer to/(from) Reserves includes a 2023 contribution of \$100,000 to the Funding Stabilization Reserve. This contribution will be dependent on in-year surplus and has therefore been excluded from forecast (to be reviewed in December).

*Although the forecast is an estimate, the numbers indicate the Health Unit should meet budget with a small surplus. If there is enough of a surplus, then the budgeted contribution to reserve for \$100k will be made. Please note the forecast excludes any uptake in the Voluntary Retirement Incentive Program offering.*

## 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 Vaccine Clinics and Case & Contact Management):** These programs were budgeted at \$10.7 million and are funded from the Ministry of Health with funding expected to end December 2023.

Total expenditures at September 30<sup>th</sup> were \$4,892k vs budget \$8,145k – an exact budget was difficult to develop due to the uncertainty related to Ministry expectations for Health Unit COVID-19 programs. COVID-19 has a conservative forecast of \$7 million for 2023 (Clinics \$4.3 vs C&CM \$2.7 million), down from the \$20 million in the previous year.

Funding: The Health Unit received net \$4.3 million in February/March for 2022 programs but has not received any funding for the 2023 programs yet.

Similar to previous years, any surplus from Shared Funded Programs would be used to reduce COVID-19 expenditures which will result in reduced COVID-19 funding. Shared Funded and COVID-19 Programs will be balanced again for 2023, no surplus and no deficit.

**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 \$782k 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).

**Seniors Dental:** This program was budgeted at \$3.7 million and is also funded from the Ministry of Health. Approved funding was prorated to \$3.2 million and was announced August 29th. Program funding is anticipated to continue beyond 2023 in the amount of \$3,492k per year (the 2024 budget will need to be reviewed to remove \$202k to balance expenses to the newly announced funding).

Spending was modest during the first half of the year as the Strathroy location was under construction and approved funding was unknown. The forecast includes increased spending for outside dentists (to reduce the wait list) and also increased spending for dentures.

**City of London Cannabis Legalization Implementation Funding (CLIF):** This program was budgeted at \$0.2 million and is funded from the City of London. Program funding has ended, and these funds represent City-approved carryover amounts.

## 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 six months, or the second quarter results from April to September.

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

Total expenditures at September 30<sup>th</sup> were \$64k vs budget \$76k. 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 September 30<sup>th</sup> were \$1,265k vs budget \$1,242k. 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 September 30<sup>th</sup> were \$54k vs budget \$54k. This program is also on track to meet budget.

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

Total expenditures at September 30<sup>th</sup> were \$29k vs budget \$58k. Discussions are underway with the Manager to understand the variance in spending and the forecasted decrease from budget.

### 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 September 30<sup>th</sup> was \$2,501,046 positive.

### Financial Borrowing Update as at September 30, 2023

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

Outstanding bank loans:

Fixed \$3,050,000 owing \$2,707,534.

Variable \$1,150,000 owing \$991,875 – excluding prepayment amounts in October & November.

*The variable loan balance would be \$487,651 if the prepayments were applied now.*

### Significant Cash Events in 2023 (excluding “regular” funding & disbursements)

#### January

- Ministry claw backs for School Focused Nurses Initiative \$215k and Seniors Dental \$747k. These claw backs relate to 2022 programs.

#### February

- COVID-19 funding for \$6.7 million related to the 2022 program (\$2.4 million clawed back in March).
- Ministry claw back for School Focused Nurses Initiative \$278k, related to 2022 & in addition to January.
- CLIF funding received \$294,540.

#### March

- Received Ministry funding for School Focused Nurses Initiative \$494k for 2023. This amount offsets the two previous claw backs from January and February.
- Ministry clawed back COVID-19 funding \$2.4 million related to the 2022 program.

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

#### October

- \$80,676. The County of Middlesex’s 2022 surplus portion that will be re-directed against the variable bank loan. Approved by the County and executed in October.

#### November

- \$423,548. Awaiting final Council approval from the City of London, this is the City’s 2022 surplus portion that will be re-directed against the variable bank loan.

# Schedule A – Financial Overview

Financial Information ending September 30, 2023

(revenue)/expenses	Jan-Sep (9 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
<b>MLHU (Programs funded January to December, 2023)</b>						
<b>Shared Funded Programs</b>						
Grants, User Fees & Other Income	(23,388,630)	(23,156,299)	232,331	(31,108,170)	(30,875,065)	233,105
Salaries & Wages	14,794,973	15,855,956	1,060,983	19,555,531	20,612,743	1,057,212
Salaries & Wages Overtime	52,684	15,606	(37,077)	57,365	20,288	(37,077)
Benefits	4,053,114	4,059,224	6,110	5,285,812	5,284,439	(1,373)
General Expenses	4,370,353	4,862,834	492,481	6,120,637	6,483,778	363,141
Gap	0	(1,184,088)	(1,184,088)	0	(1,539,315)	(1,539,315)
<b>Total Expenses</b>	<b>23,271,123</b>	<b>23,609,532</b>	<b>338,408</b>	<b>31,019,346</b>	<b>30,861,933</b>	<b>(157,413)</b>
Transfer to/(from) Reserves	(86,868)	(86,868)	0	(86,868)	13,132	100,000
<b>Shared Funded Programs: (Surplus) / Deficit</b>	<b>(204,375)</b>	<b>366,365</b>	<b>570,740</b>	<b>(175,692)</b>	<b>(0)</b>	<b>175,692</b>
<b>100% Funded Programs</b>						
Grants, User Fees & Other Income	(3,479,074)	(11,964,475)	(8,485,401)	(11,398,960)	(15,952,633)	(4,553,673)
Salaries & Wages	4,868,243	6,449,855	1,581,611	6,508,109	8,384,811	1,876,702
Salaries & Wages Overtime	159,310	927,763	768,453	320,834	1,206,092	885,258
Benefits	938,997	1,377,102	438,105	1,250,725	1,790,232	539,507
General Expenses	1,671,041	3,428,624	1,757,583	2,823,388	4,571,498	1,748,110
<b>Total Expenses</b>	<b>7,637,590</b>	<b>12,183,343</b>	<b>4,545,753</b>	<b>10,903,056</b>	<b>15,952,633</b>	<b>5,049,578</b>
<b>100% Funded Programs: (Surplus) / Deficit</b>	<b>4,158,516</b>	<b>218,868</b>	<b>(3,939,648)</b>	<b>(495,904)</b>	<b>0</b>	<b>495,905</b>
<b>Total MLHU, Shared &amp; 100% Funded Programs</b>						
Grants, User Fees & Other Income	(26,867,704)	(35,120,774)	(8,253,069)	(42,507,130)	(46,827,698)	(4,320,568)
Salaries & Wages	19,663,216	22,305,811	2,642,595	26,063,640	28,997,554	2,933,914
Salaries & Wages Overtime	211,993	943,369	731,376	378,199	1,226,380	848,181
Benefits	4,992,111	5,436,326	444,215	6,536,537	7,074,671	538,134
General Expenses	6,041,393	8,291,457	2,250,064	8,944,025	11,055,276	2,111,251
Gap	0	(1,184,088)	(1,184,088)	0	(1,539,315)	(1,539,315)
<b>Total Expenses</b>	<b>30,908,713</b>	<b>35,792,874</b>	<b>4,884,161</b>	<b>41,922,401</b>	<b>46,814,566</b>	<b>4,892,165</b>
Transfer to/(from) Reserves	(86,868)	(86,868)	0	(86,868)	13,132	100,000
<b>MLHU Q2 Total: (Surplus) / Deficit</b>	<b>3,954,141</b>	<b>585,233</b>	<b>(3,368,908)</b>	<b>(671,596)</b>	<b>(0)</b>	<b>671,596</b>

(revenue)/expenses	Apr-Sep (6 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>						
Grants, User Fees & Other Income	(1,161,350)	(1,429,772)	(268,421)	(2,818,584)	(2,859,543)	(40,959)
Salaries & Wages	1,066,725	1,061,431	(5,294)	2,104,394	2,122,862	18,468
Salaries & Wages Overtime	2,237	0	(2,237)	2,237	0	(2,237)
Benefits	280,998	265,227	(15,771)	546,225	530,454	(15,771)
General Expenses	62,622	103,114	40,492	165,727	206,227	40,500
<b>Total Expenses</b>	<b>1,412,582</b>	<b>1,429,772</b>	<b>17,190</b>	<b>2,818,584</b>	<b>2,859,543</b>	<b>40,960</b>
<b>MLHU2 Q1 Total: (Surplus) / Deficit</b>	<b>251,232</b>	<b>0</b>	<b>(251,232)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>



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

Financial Information ending September 30, 2023

<i>(revenue)/expenses</i>	Jan-Sep (9 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
<b>1. COVID-19 (816, 818): Grants, User Fees &amp; Other Income</b>	<b>0</b>	<b>(7,991,264)</b>	<b>(7,991,264)</b>	<b>(7,008,138)</b>	<b>(10,655,019)</b>	<b>(3,646,881)</b>
Salaries & Wages	3,392,968	4,314,403	921,435	4,663,354	5,608,724	945,370
Salaries & Wages Overtime	149,064	927,763	778,699	310,588	1,206,092	895,504
Benefits	595,630	901,548	305,918	820,207	1,172,012	351,805
General Expenses	754,019	2,001,143	1,247,125	1,213,988	2,668,191	1,454,203
<b>Total Expenses</b>	<b>4,891,681</b>	<b>8,144,857</b>	<b>3,253,176</b>	<b>7,008,137</b>	<b>10,655,019</b>	<b>3,646,882</b>
<b>COVID-19: (Surplus) / Deficit</b>	<b>4,891,681</b>	<b>153,593</b>	<b>(4,738,088)</b>	<b>(1)</b>	<b>(0)</b>	<b>1</b>
<b>2. SFNI (819): Grants, User Fees &amp; Other Income</b>	<b>(1,100,000)</b>	<b>(1,061,679)</b>	<b>38,321</b>	<b>(1,100,000)</b>	<b>(1,415,572)</b>	<b>(315,572)</b>
Salaries & Wages	666,244	903,855	237,611	666,244	1,175,011	508,767
Salaries & Wages Overtime	7,915	0	(7,915)	7,915	0	(7,915)
Benefits	108,071	185,047	76,976	108,071	240,561	132,490
General Expenses	0	0	0	0	0	0
<b>Total Expenses</b>	<b>782,230</b>	<b>1,088,902</b>	<b>306,671</b>	<b>782,230</b>	<b>1,415,572</b>	<b>633,342</b>
<b>School Focused Nurses Initiative: (Surplus) / Deficit</b>	<b>(317,770)</b>	<b>27,223</b>	<b>344,992</b>	<b>(317,770)</b>	<b>0</b>	<b>317,770</b>
<b>3. Seniors Dental (172): Grants, User Fees &amp; Other Income</b>	<b>(2,211,110)</b>	<b>(2,769,861)</b>	<b>(558,751)</b>	<b>(3,166,500)</b>	<b>(3,693,148)</b>	<b>(526,648)</b>
Salaries & Wages	757,925	1,138,333	380,408	1,099,425	1,479,833	380,408
Salaries & Wages Overtime	2,259	0	(2,259)	2,259	0	(2,259)
Benefits	227,095	272,010	44,915	308,698	353,614	44,915
General Expenses	896,507	1,394,777	498,269	1,577,984	1,859,702	281,718
<b>Total Expenses</b>	<b>1,883,786</b>	<b>2,805,120</b>	<b>921,334</b>	<b>2,988,366</b>	<b>3,693,148</b>	<b>704,783</b>
<b>Seniors Dental: (Surplus) / Deficit</b>	<b>(327,324)</b>	<b>35,259</b>	<b>362,583</b>	<b>(178,134)</b>	<b>0</b>	<b>178,135</b>
<b>4. CLIF (128): Grants, User Fees &amp; Other Income</b>	<b>(167,964)</b>	<b>(141,671)</b>	<b>26,294</b>	<b>(124,322)</b>	<b>(188,894)</b>	<b>(64,572)</b>
Salaries & Wages	51,106	93,264	42,158	79,086	121,243	42,158
Salaries & Wages Overtime	71	0	(71)	71	0	(71)
Benefits	8,200	18,497	10,296	13,749	24,045	10,296
General Expenses	20,515	32,704	12,189	31,416	43,605	12,189
<b>Total Expenses</b>	<b>79,893</b>	<b>144,464</b>	<b>64,572</b>	<b>124,322</b>	<b>188,894</b>	<b>64,572</b>
<b>City of London Cannabis Legalization: (Surplus) / Deficit</b>	<b>(88,071)</b>	<b>2,794</b>	<b>90,865</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>(3,479,074)</b>	<b>(11,964,475)</b>	<b>(8,485,401)</b>	<b>(11,398,960)</b>	<b>(15,952,633)</b>	<b>(4,553,673)</b>
Salaries & Wages	4,868,243	6,449,855	1,581,611	6,508,109	8,384,811	1,876,702
Salaries & Wages Overtime	159,310	927,763	768,453	320,834	1,206,092	885,258
Benefits	938,997	1,377,102	438,105	1,250,725	1,790,232	539,507
General Expenses	1,671,041	3,428,624	1,757,583	2,823,388	4,571,498	1,748,110
<b>Total Expenses</b>	<b>7,637,590</b>	<b>12,183,343</b>	<b>4,545,753</b>	<b>10,903,056</b>	<b>15,952,633</b>	<b>5,049,578</b>
<b>MLHU 100% Funded Programs: (Surplus) / Deficit</b>	<b>4,158,516</b>	<b>218,868</b>	<b>(3,939,648)</b>	<b>(495,904)</b>	<b>0</b>	<b>495,905</b>

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

Financial Information ending September 30, 2023

- actual funding is accrued/deferred to match expenses in mid-year reporting - (revenue)/expenses	Apr-Sep (6 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>131,789</b>	<b>(76,215)</b>	<b>(208,004)</b>	<b>(140,359)</b>	<b>(152,430)</b>	<b>(12,071)</b>
Salaries & Wages	32,884	21,817	(11,067)	54,701	43,633	(11,067)
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	9,797	4,880	(4,917)	14,677	9,760	(4,917)
General Expenses	21,464	49,519	28,055	70,982	99,037	28,055
<b>Total Expenses</b>	<b>64,144</b>	<b>76,215</b>	<b>12,071</b>	<b>140,359</b>	<b>152,430</b>	<b>12,071</b>
<b>Smart Start for Babies: (Surplus) / Deficit</b>	<b>195,933</b>	<b>0</b>	<b>(195,933)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>2. Best Beginnings (150): Grants, User Fees &amp; Other Income</b>	<b>(1,241,661)</b>	<b>(1,241,657)</b>	<b>5</b>	<b>(2,483,313)</b>	<b>(2,483,313)</b>	<b>0</b>
Salaries & Wages	976,409	960,275	(16,134)	1,912,922	1,920,551	7,628
Salaries & Wages Overtime	2,237	0	(2,237)	2,237	0	(2,237)
Benefits	255,700	243,355	(12,344)	499,055	486,710	(12,344)
General Expenses	31,072	38,026	6,954	69,098	76,052	6,954
<b>Total Expenses</b>	<b>1,265,418</b>	<b>1,241,657</b>	<b>(23,761)</b>	<b>2,483,313</b>	<b>2,483,313</b>	<b>1</b>
<b>Best Beginnings: (Surplus) / Deficit</b>	<b>23,757</b>	<b>0</b>	<b>(23,757)</b>	<b>(0)</b>	<b>0</b>	<b>1</b>
<b>3. Library Shared Services (206): Grants, User Fees &amp; Other Income</b>	<b>(27,738)</b>	<b>(54,003)</b>	<b>(26,265)</b>	<b>(108,006)</b>	<b>(108,006)</b>	<b>0</b>
Salaries & Wages	37,165	37,165	0	74,331	74,331	0
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	9,107	8,644	(463)	17,751	17,287	(463)
General Expenses	7,738	8,194	456	15,924	16,388	464
<b>Total Expenses</b>	<b>54,011</b>	<b>54,003</b>	<b>(8)</b>	<b>108,006</b>	<b>108,006</b>	<b>0</b>
<b>Library Shared Services: (Surplus) / Deficit</b>	<b>26,273</b>	<b>(0)</b>	<b>(26,273)</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>(57,897)</b>	<b>(34,157)</b>	<b>(86,906)</b>	<b>(115,794)</b>	<b>(28,888)</b>
Salaries & Wages	20,267	42,174	21,907	62,440	84,347	21,907
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	6,395	8,348	1,954	14,743	16,697	1,954
General Expenses	2,348	7,375	5,027	9,723	14,750	5,027
<b>Total Expenses</b>	<b>29,009</b>	<b>57,897</b>	<b>28,888</b>	<b>86,906</b>	<b>115,794</b>	<b>28,888</b>
<b>FoodNet Canada Program: (Surplus) / Deficit</b>	<b>5,269</b>	<b>0</b>	<b>(5,269)</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>(1,161,350)</b>	<b>(1,429,772)</b>	<b>(268,421)</b>	<b>(2,818,584)</b>	<b>(2,859,543)</b>	<b>(40,959)</b>
Salaries & Wages	1,066,725	1,061,431	(5,294)	2,104,394	2,122,862	18,468
Salaries & Wages Overtime	2,237	0	(2,237)	2,237	0	(2,237)
Benefits	280,998	265,227	(15,771)	546,225	530,454	(15,771)
General Expenses	62,622	103,114	40,492	165,727	206,227	40,500
<b>Total Expenses</b>	<b>1,412,582</b>	<b>1,429,772</b>	<b>17,190</b>	<b>2,818,584</b>	<b>2,859,543</b>	<b>40,960</b>
<b>MLHU2 100% Funded Programs: (Surplus) / Deficit</b>	<b>251,232</b>	<b>0</b>	<b>(251,232)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

*Please Note – MLHU2 information is from April 2023 to September 2023*

## Schedule A.3 – MLHU Department Expenses

Financial Information ending September 30, 2023

	Jan-Sep (9 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Forecast	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	487,871	481,773	(6,097)	632,740	626,643	(6,097)
808, Emergency Management	742	3,563	2,821	1,929	4,750	2,821
840, Office of the AMOH and Director of Foundational Standard	63,958	221,647	157,689	130,514	288,204	157,689
852, Health Equity/SDOH and Nursing Practice Lead	141,866	224,187	82,321	209,580	291,901	82,321
<b>Office of the Medical Officer of Health Total</b>	<b>694,436</b>	<b>931,170</b>	<b>236,734</b>	<b>974,763</b>	<b>1,211,498</b>	<b>236,734</b>
<b>Environmental Health &amp; Infectious Diseases</b>						
124, Enhanced Safe Water Initiative	0	7,500	7,500	2,500	10,000	7,500
811, Vaccine Preventable Disease	1,353,577	1,288,827	(64,750)	1,741,168	1,676,417	(64,750)
812, Sexual Health	1,795,974	1,893,997	98,023	2,396,783	2,486,903	90,120
814, Infectious Disease	1,355,024	1,258,615	(96,408)	1,743,857	1,636,798	(107,059)
820, Office of the Director of Environmental Health and Infectious Diseases	173,058	182,729	9,672	228,352	238,024	9,672
823, Vector Borne Disease	372,651	358,387	(14,264)	484,252	469,987	(14,264)
826, Food Safety & Healthy Environments	1,266,849	1,274,745	7,896	1,649,897	1,657,793	7,896
827, Safe Water, Rabies & Vector Borne Disease	829,958	735,746	(94,213)	1,051,312	957,099	(94,213)
835, Community Outreach & Clinical Support Services	962,936	835,939	(126,997)	1,173,104	1,088,012	(85,093)
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>8,110,026</b>	<b>7,836,485</b>	<b>(273,541)</b>	<b>10,471,225</b>	<b>10,221,034</b>	<b>(250,192)</b>
<b>Covid-19</b>						
816, Immunization Covid Clinics	3,058,830	4,728,496	1,669,666	4,271,949	6,196,950	1,925,001
818, Covid-19	1,832,851	3,416,361	1,583,510	2,736,189	4,458,069	1,721,880
<b>Covid-19 Total</b>	<b>4,891,681</b>	<b>8,144,857</b>	<b>3,253,176</b>	<b>7,008,137</b>	<b>10,655,019</b>	<b>3,646,882</b>
<b>Healthy Living</b>						
128, City of London Funding for Cannabis Legalization	79,893	144,464	64,572	124,322	188,894	64,572
132, SFO - Tobacco Control Area Network (TCAN)	93,986	126,751	32,764	138,844	167,853	29,010
172, Senior Dental Program	1,883,786	2,805,120	921,334	2,988,366	3,693,148	704,783
819, SFNI	782,230	1,088,902	306,671	782,230	1,415,572	633,342
830, Dental Prevention	573,384	635,785	62,401	765,557	827,958	62,401
833, Elementary School Team	1,155,153	1,231,397	76,244	1,525,192	1,601,436	76,244
834, Secondary School Team	781,493	804,709	23,216	1,023,666	1,046,882	23,216
836, Substance Use Team	927,450	996,007	68,556	1,238,209	1,296,609	58,400
837, Community Health Promotion	1,104,311	1,224,040	119,729	1,472,225	1,591,954	119,729
847, Office of the Director of Healthy Living	124,578	182,521	57,943	179,706	237,649	57,943
<b>Healthy Living Total</b>	<b>7,506,264</b>	<b>9,239,694</b>	<b>1,733,430</b>	<b>10,238,316</b>	<b>12,067,955</b>	<b>1,829,639</b>
<b>Healthy Start</b>						
740, Healthy Beginnings Visiting & Group Programs	1,125,415	1,374,782	249,367	1,552,605	1,788,610	236,005
750, Healthy Families Home Visiting	275,461	432,038	156,578	406,682	563,260	156,578
760, Early Years Community Health Promotion	866,638	918,383	51,745	1,143,081	1,194,754	51,672
850, Office of the Director of Healthy Start	204,071	163,829	(40,242)	264,297	213,375	(50,923)
<b>Healthy Start Total</b>	<b>2,471,585</b>	<b>2,889,032</b>	<b>417,447</b>	<b>3,366,666</b>	<b>3,759,998</b>	<b>393,332</b>
<b>Public Health Foundations</b>						
839, Population Health Assessment & Surveillance	481,223	464,379	(16,844)	620,612	603,768	(16,844)
841, Program Planning & Evaluation	517,563	776,130	258,567	695,892	1,009,017	313,126
842, Library Services	29,480	13,965	(15,515)	34,135	18,620	(15,515)
854, Health Equity	309,581	493,572	183,991	458,595	642,587	183,991
855, Office of the Director	117,922	0	(117,922)	157,229	0	(157,229)
<b>Public Health Foundations Total</b>	<b>1,455,769</b>	<b>1,748,046</b>	<b>292,278</b>	<b>1,966,462</b>	<b>2,273,992</b>	<b>307,530</b>
<b>Healthy Organization</b>						
800, Corporate Admin	2,434,639	1,362,022	(1,072,617)	3,424,513	1,855,499	(1,569,014)
802, Communications	479,450	488,325	8,875	626,351	635,226	8,875
805, Finance	421,955	392,974	(28,980)	539,927	510,947	(28,980)
806, Human Resources	754,572	782,941	28,368	989,844	1,018,212	28,368
807, Information Technology	1,044,997	1,182,487	137,489	1,430,740	1,568,230	137,489
809, Strategy, Risk & Privacy	92,051	192,992	100,941	150,224	251,165	100,941
815, Healthcare Provider Outreach	136	1,463	1,327	623	1,950	1,327
845, Office of the Director of Corporate Services	337,297	370,918	33,620	451,912	485,532	33,620
846, Procurement & Operations	213,855	229,469	15,614	282,696	298,309	15,614
<b>Healthy Organization Total</b>	<b>5,778,953</b>	<b>5,003,589</b>	<b>(775,363)</b>	<b>7,896,831</b>	<b>6,625,070</b>	<b>(1,271,761)</b>
<b>Grand Total</b>	<b>30,908,713</b>	<b>35,792,874</b>	<b>4,884,161</b>	<b>41,922,401</b>	<b>46,814,566</b>	<b>4,892,165</b>

# Schedule A.4 – MLHU Department Funding

Financial Information ending September 30, 2023

	Jan-Sep (9 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Forecast	Budget	fav/(unf)
<i>Excludes departments 120 &amp; 126</i>						
☐ Office of the Medical Officer of Health						
☑ 801, Office of the Medical Officer of Health	(25,445)	(32,175)	(6,730)	(42,900)	(42,900)	0
☑ 840, Office of the AMOH and Director of Foundational Standard	(16,268)	(39,675)	(23,407)	(45,400)	(52,900)	(7,500)
<b>Office of the Medical Officer of Health Total</b>	<b>(41,714)</b>	<b>(71,850)</b>	<b>(30,136)</b>	<b>(88,300)</b>	<b>(95,800)</b>	<b>(7,500)</b>
☐ Environmental Health & Infectious Diseases						
☑ 811, Vaccine Preventable Disease	65,977	(73,830)	(139,807)	(91,735)	(98,440)	(6,705)
☑ 812, Sexual Health	(193,476)	(202,500)	(9,024)	(279,972)	(270,000)	9,972
☑ 814, Infectious Disease	(270,282)	(202,551)	67,731	(270,283)	(270,068)	215
☑ 826, Food Safety & Healthy Environments	(75)	0	75	(75)	0	75
☑ 827, Safe Water, Rabies & Vector Borne Disease	4	0	(4)	(20,000)	0	20,000
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>(397,852)</b>	<b>(478,881)</b>	<b>(81,029)</b>	<b>(662,065)</b>	<b>(638,508)</b>	<b>23,557</b>
☐ Covid-19						
☑ 816, Immunization Covid Clinics	0	(4,647,713)	(4,647,713)	(4,271,949)	(6,196,950)	(1,925,001)
☑ 818, Covid-19	0	(3,343,552)	(3,343,552)	(2,736,189)	(4,458,069)	(1,721,880)
<b>Covid-19 Total</b>	<b>0</b>	<b>(7,991,264)</b>	<b>(7,991,264)</b>	<b>(7,008,138)</b>	<b>(10,655,019)</b>	<b>(3,646,881)</b>
☐ Healthy Living						
☑ 128, City of London Funding for Cannabis Legalization	(167,964)	(141,671)	26,294	(124,322)	(188,894)	(64,572)
☑ 172, Senior Dental Program	(2,211,110)	(2,769,861)	(558,751)	(3,166,500)	(3,693,148)	(526,648)
☑ 819, SFNI	(1,100,000)	(1,061,679)	38,321	(1,100,000)	(1,415,572)	(315,572)
☑ 830, Dental Prevention	0	(900)	(900)	0	(1,200)	(1,200)
☑ 837, Community Health Promotion	(61,142)	0	61,142	(61,142)	0	61,142
<b>Healthy Living Total</b>	<b>(3,540,216)</b>	<b>(3,974,111)</b>	<b>(433,894)</b>	<b>(4,451,964)</b>	<b>(5,298,814)</b>	<b>(846,850)</b>
☐ Healthy Start						
☑ 760, Early Years Community Health Promotion	(1,257)	0	1,257	(1,257)	0	1,257
<b>Healthy Start Total</b>	<b>(1,257)</b>	<b>0</b>	<b>1,257</b>	<b>(1,257)</b>	<b>0</b>	<b>1,257</b>
☐ Healthy Organization						
☑ 800, Corporate Admin	(22,886,615)	(22,604,668)	281,948	(30,295,356)	(30,139,557)	155,799
☑ 809, Strategy, Risk & Privacy	(50)	0	50	(50)	0	50
<b>Healthy Organization Total</b>	<b>(22,886,665)</b>	<b>(22,604,668)</b>	<b>281,998</b>	<b>(30,295,406)</b>	<b>(30,139,557)</b>	<b>155,849</b>
<b>Grand Total</b>	<b>(26,867,704)</b>	<b>(35,120,774)</b>	<b>(8,253,069)</b>	<b>(42,507,130)</b>	<b>(46,827,698)</b>	<b>(4,320,568)</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 September 30, 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 is proceeding with a hearing on November 28<sup>th</sup>, 2023 and the MLHU Manager of Human Resources will be in attendance.

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 16<sup>th</sup> day of November 2023.

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Alexander Summers  
Medical Officer of Health

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Emily Williams  
Chief Executive Officer