

**AGENDA**  
**MIDDLESEX-LONDON BOARD OF HEALTH**  
**Finance & Facilities Committee**

Microsoft Teams  
Thursday, August 10, 2023 at 9 a.m.

**1. DISCLOSURE OF CONFLICTS OF INTEREST**

**2. APPROVAL OF AGENDA – August 10, 2023**

**3. APPROVAL OF MINUTES – May 11, 2023**

**4. NEW BUSINESS**

- 4.1 2023 Q2 Financial Update and Factual Certificate (Report No. 10-23FFC)
- 4.2 City of London Budget Assessment Growth Proposals (Report No. 11-23FFC)
- 4.3 2022 Annual Surplus – Alternate Use (Report No. 12-23FFC)

**5. OTHER BUSINESS**

The next meeting of the Finance and Facilities Committee will be on Thursday, September 14, 2023 at 9 a.m.

**6. ADJOURNMENT**



**PUBLIC SESSION – MINUTES**  
**MIDDLESEX-LONDON BOARD OF HEALTH**  
**FINANCE AND FACILITIES COMMITTEE**

Thursday, May 11, 2023, 9:00 a.m.  
Microsoft Teams

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**MEMBERS PRESENT:** Matthew Newton-Reid (Chair)  
Michael Steele (Vice-Chair)  
Selomon Menghsha  
Michael McGuire  
Emily Williams, Chief Executive Officer (ex-officio)  
Dr. Alexander Summers, Medical Officer of Health (ex-officio)

**OTHERS PRESENT:** Stephanie Egelton, Executive Assistant to the Board of Health (recorder)  
David Jansseune, Assistant Director, Finance  
Warren Dallin, Manager, Procurement and Operations  
Andrew Powell, Manager, Safe Water, Rabies and Vector-Borne Disease (exited at 9:05)  
Cynthia Bos, Manager, Human Resources  
Carolynne Gabriel, Executive Assistant to the Medical Officer of Health

At 9 a.m., Chair Mike Steele called the meeting to order.

**DISCLOSURES OF CONFLICT OF INTEREST**

Chair Steele inquired if there were any disclosures of conflict of interest. None were declared.

**APPROVAL OF AGENDA**

It was moved by **M. Reid**, seconded by **M. McGuire**, that the *AGENDA* for the May 11, 2023 Finance & Facilities Committee meeting be approved.

Carried

**APPROVAL OF MINUTES**

It was moved by **S. Menghsha**, seconded by **M. Reid**, that the *MINUTES* of the March 9, 2023 Finance & Facilities Committee meeting be approved.

Carried

**NEW BUSINESS**

**Vector-Borne Disease Program: Contract Extension (Report No. 06-23FFC)**

Emily Williams, Chief Executive Officer introduced Warren Dallin, Manager, Procurement and Operations and Andrew Powell, Manager, Safe Water, Rabies and Vector-Borne Disease to present the report on the larvicide contract extension within the Vector-Borne Disease program.

W. Dallin provided a background on the report. It was noted that this report was to seek consent to extend previous contracts with Canadian Centre for Mosquito Management and Entomogen for larviciding products. A Request for Proposal (RFP) was issued in 2021 to deliver services for the Vector-Borne Disease program.

The existing contract included an option for a third-year extension of product and services at the original quoted pricing. Both suppliers have agreed to hold 2021 pricing for 2023 services.

It was moved by **M. McGuire, seconded by M. Reid**, that the Finance & Facilities Committee recommend to the Board of Health to:

- 1) Receive Report No. 06-23FFC re: Vector-Borne Disease Program: Contract Extension;
- 2) Approve extension of the existing contract for the Vector Borne Disease Program, Part A - Larval Mosquito Surveillance & Control, to Canadian Centre for Mosquito Management (CCMM) Inc. in the amount of \$89,460 (before taxes) and \$4,008 (before taxes) for supply of mosquito larvicide; and
- 3) Approve extension of the existing contract for the Vector Borne Disease Program, Part B - Mosquito Identification and Viral Testing, to Entomogen Inc. in the amount of \$21,025 (before taxes).

Carried

Committee Member Selomon Menghsha inquired how the larviciding program is conducted, and how the products the Health Unit is purchasing work. Andrew Powell, Manager, Safe Water, Rabies and Vector-Borne Disease explained the process of larviciding. The first part of the contract services (with Canadian Centre for Mosquito Management) is for larvicide within catch basins, where mosquitos lay eggs. The contracted operator will distribute the larvicide in these catch basins. The second part (with Entomogen) is the identification of any vector-borne disease within the approximately twenty (20) mosquito traps throughout the community.

A. Powell exited the meeting at 9:05 a.m.

### **2023 Q1 Financial Update and Factual Certificate (Report No. 07-23FFC)**

David Jansseune, Assistant Director, Finance to present the 2023 Q1 Financial Update and Factual Certificate. D. Jansseune provided the Committee with a presentation.

#### General Updates

D. Jansseune noted that there is limited information available for the Q1 report because resources were prioritized to 2022-year end, audit prep, 2023 budget, Annual Service Plan and system set up from staffing review. Salaries and benefits have been posted in the report and represent 80% of the overall budget. Q1 reporting is not sent to the Ministry of Health – only Q2, Q3 and Q4 is required for reporting purposes. It was further noted that any surplus from mandatory programs (under the Ontario Public Health Standards) will be used to pay COVID-19 related expenses which will lower those expenses and reduce the amount of COVID-19 funding received.

D. Jansseune provided a brief update on the 2022 audit. Auditors from KPMG began their work last week and are continuing this week to audit 2022 (January to December). The June 8 Finance and Facilities Committee meeting will include final 2022 financials, audited financial statements and auditors at the meeting for discussion.

#### Ministry of Health Updates

D. Jansseune provide funding updates from the Ministry of Health as of May 4, 2023. The following information on upcoming funding was provided:

- Approved funding for mandatory programs is estimated to be released to public health units in mid-summer.
- Mitigation funding for public health units has been approved until December 31, 2023 with no further information on extension.

- School Focused Nurses Initiative funding has been approved until June 30, 2023 with no further information on extension. It was noted that this funding could come from mandatory programming or COVID-19 (only if the work is COVID-19 related).
- COVID-19 funding will likely be withheld until public health units have incurred related expenses. It is expected that COVID-19 work will be a part of public health work going forward, and the Ministry desires a significant reduction from 2022.
- The Annual Reconciliation Report will be provided by the Ministry, with a due date for public health units to report in mid-summer.

#### Q1 Financial Highlights – Salaries and Benefits (MLHU)

D. Jansseune provided the following highlights of the Q1 report (salaries and benefits only):

- Shared funding programs totals \$763,403 (favourable) and includes:
  - Approximately \$621,000 in vacancies (favourable).
  - Approximately \$109,000 in budgeted increases (January to March) that were implemented April 1st (favourable).
  - \$31,139 in overtime (unfavourable).
  - \$64,308 in benefits (favourable).
- The contribution to the planned gap is \$414,431 this quarter, with an annual gap target of \$1,539,315.
- The sub-total is approximately \$349,000 (favourable).
- The 100% funded programs total \$625,889 (favourable) and includes:
  - COVID-19: \$342,207 (favourable) and based on Q1, the 2023 budget of \$10.7 million should be sufficient.
  - School Focused Nurses Initiative: \$27,894 (favourable), with the budget being based on \$1.4 million with 16 FTE.
  - Seniors Dental Program: \$219,962 (favourable), and the budget was created to represent operations for the full year, though Strathroy clinic is not yet operating.
  - CLIF – City of London Funding for Cannabis Legalization: \$36,827 (favourable) with expected spending.
  - Strathroy Capital (dental clinic) renovations are proceeding with an anticipated completion date of June/July, with spending within the approved funding of \$1,050,100.
- The Q1 total is \$974,861 (favourable) for salaries and benefits.

#### Cashflow (Bank Balances)

D. Jansseune noted the following status update on bank balances at the Health Unit:

- January 1 opening was \$4.2 million positive.
- Q1, March 31 closing was \$5.6 million positive.
- As of April 28, the bank balance is \$5.0 million positive.
- As of March 31, the fixed loan is \$3,050,000, with \$2,773,000 owing and the variable loan is \$1,150,000 with \$1,021,000 owing.

#### Forecast

D. Jansseune provided an overview of the new forecast model due to a divisional restructure (Office of the Medical Officer of Health and the new Public Health Foundations division) for future budgets.

The 2023 approved budget noted the following approved programs and program divisions:

Office of the Medical Officer of Health

- 801 – Office of the MOH
- 808 – Emergency Management
- 839 – Population Health Assessment & Surveillance
- 840 – Associate Medical Officer of Health
- 841 – Program Planning and Evaluation
- 842 – Library Services
- 852 – Chief Nursing Officer & Professional Practice
- 854 – Health Equity

New approved programs and program divisions:

Office of the Medical Officer of Health

- 801 – Office of the MOH
- 840 – Associate Medical Officer of Health
- 852 – Chief Nursing Officer & Professional Practice

Public Health Foundations

- 855 – Office of the Public Health Foundations
- 808 – Emergency Management
- 839 – Population Health Assessment & Surveillance
- 841 – Strategy, Planning and Performance
- 842 – Library Services
- 854 – Health Equity & Indigenous Reconciliation

D. Jansseune concluded that the factual certificate has been provided to the Committee with minimal changes from the previous quarter.

Committee Member Michael McGuire inquired on the reason for the new Public Health Foundations division.

Dr. Alexander Summers, Medical Officer of Health explained that since 2022, the Health Unit has been creating a new division to solely focus on the foundational standards work outlined in the Ontario Public Health Standards (Foundational Standards section). Previously, the work was consolidated within the Office of the Medical Officer of Health and it was determined a division to conduct this work solely was needed. In October 2022, an acting Director of the Office of the Medical Officer of Health was implemented, with the program areas of Population Health Assessment and Surveillance, Program Planning and Evaluation, and Health Equity reporting to the Director.

Dr. Summers added that under the Ontario Public Health Standards, Foundational Standards section, the program areas which are reflected in the standards are also now reflected at the Health Unit in the new Public Health Foundations division. With the new division, the acting Director was made a permanent role to ensure a voice for public health foundations at the Senior Leadership Team.

It was moved by **M. McGuire, seconded by S. Menghsha**, that the Finance & Facilities Committee review and recommend to the Board of Health to receive Report No. 07-23FFC re: “2023 Q1 Financial Update and Factual Certificate” for information.

Carried

### **Insurance Policies (Report No. 08-23FFC)**

D. Jansseune presented the report on insurance policies.

D. Jansseune noted that general insurance rates (through Intact Canada) have increased by 37.4% from \$104,672 to \$143,813 and cyber insurance rates (through CFC United Kingdom) has also increased by 35.2% from \$36,990 to \$50,000. The combined insurance cost is \$193,813 against a budget of \$170,400. The Health Unit is limited to tender for cyber insurance providers as there are not many cyber insurance providers.

Committee Member S. Menghsha inquired why the Health Unit was using an insurance provider outside of Canada for cyber insurance. E. Williams explained that the previous insurance provider for cyber insurance (Frank Cowan) was bought out by CFC United Kingdom, with underwriting being conducted by Lloyd's of London.

E. Williams further noted that the health sector in recent years is very vulnerable to cyber-attacks and this insurance is critical to operations in conjunction with effective training on cyber security by staff and support from the Information Technology team.

It was moved by **M. McGuire, seconded by M. Reid**, *that the Finance & Facilities Committee review and recommend to the Board of Health to receive Report No. 08-23FFC re: "Insurance Policies" for information.*

Carried

### **Employee and Family Assistance Program (EFAP) Services Contract Extension (Report No. 09-23FFC)**

E. Williams introduced Cynthia Bos, Manager, Human Resources to present the report on the Employee and Family Assistance Program (EFAP) contract extension.

C. Bos noted that the contract for Homewood Health was extended by the Health Unit for an additional year. These services were originally recommended by an internal employee committee through an RFP process and selected Homewood Health as the Service Provider for the Employee and Family Assistance Program (EFAP). The value of the contract \$26,208 per year based on an estimated utilization rate of 20%. There has been a 0% increase in contract costs and usage has been exceeding 20% in the past few years.

E. Williams added that in a recent meeting with the Health Unit's benefits broker (AON), the extension of Homewood Health would align with expiration of employee benefit contract with Canada Life, and the Health Unit would go to market in 2024 for potential providers.

It was moved by **M. McGuire, seconded by S. Menghsha**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 09-23FFC: "Employee and Family Assistance Program (EFAP) Services Contract Extension" for information.*

Carried

### **OTHER BUSINESS**

The next meeting of the Finance and Facilities Committee will be held on Thursday, June 8, 2023 at 9 a.m.

**ADJOURNMENT**

At **9:34 a.m.**, it was moved by **M. McGuire**, seconded by **S. Menghsha**, *that the meeting be adjourned.*  
Carried

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**MICHAEL STEELE**  
Committee Chair

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**EMILY WILLIAMS**  
Secretary

DRAFT



TO: Chair and Members of the Finance and Facilities Committee

FROM: Emily Williams, Chief Executive Officer  
Dr. Alexander Summers, Medical Officer of Health

DATE: 2023 August 10

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## 2023 Q2 FINANCIAL UPDATE AND FACTUAL CERTIFICATE

### **Recommendation**

*It is recommended that the Finance and Facilities Committee review and recommend to the Board of Health to receive Report No. 10-23FFC re: “2023 Q2 Financial Update and Factual Certificate” for information.*

### **Key Points**

- This comprehensive report covers key financial elements to assist with strategic decision making.
- It includes an Executive Summary and commentary on key segments of the Health Unit including:
  - Shared Funded Programs
  - 100% Funded Programs
  - Cashflow, which also includes a Financial Borrowing update
- The following schedules are also provided:
  - Financial Overview, plus
    - MLHU 100% Funded Programs
    - MLHU2 100% Funded Programs
    - Department Expenses
    - Department Funding
  - Cashflow Schedule
  - Factual Certificate

### **Background**

The quarterly report has been slightly revised to focus on key segments of the Health Unit, such as the high-level overview of Shared Funded and 100% Funded Programs, and current state of cashflow, including borrowing. This information is provided quarterly to assist with strategic decision making, such as progress on achieving the ‘gapping’ budget and associated staffing decisions for the next quarter.

### **Financial Highlights**

Please refer to [Appendix A](#) for full financial details of Q2 2023.

Several highlights for consideration include:

- Shared Funded Programs - The expenses from January to June generated \$570k favourability which resulted from staff vacancies and reduced general expense spending, offset with unfavourable budgeted gap. As in previous years, any end-of-year surplus will be applied to reduce COVID-19 expenditures (thereby reducing COVID-19 funding).
- MLHU 100% Funded Programs - Reduced COVID-19 spending to budget is favorable as no funding has been received to date, and the Ontario Seniors Dental Care Program is forecasting higher spending from July to December as the new Strathroy office becomes fully operational. Additional operating dollars for the Strathroy clinic have been requested as part of the 2023 budget.



- MLHU2 100% Funded Programs – These programs are on track to balance at year end.
- Cashflow – Remains positive due to 2022 COVID-19 funding received in Q1.

This report was prepared by the Finance Team, Healthy Organization Division.



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



Dr. Alexander Summers, MD, MPH, CCFP, FRCPC  
Medical Officer of Health

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

## ***Financial Update***

### ***Ending June 30, 2023***

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

***MLHU – fiscal Jan-Dec: Q2 Results from January to June 2023***

***MLHU2 – fiscal Apr-Mar: Q1 Results from April to June 2023***

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## Executive Summary

This package is intended to highlight the financial progress of the Middlesex-London Health Unit including corporate and all program expenses up to June 30, 2023. The schedules have been modified to increase transparency of programs running from April to March, or what is referred to as MLHU2. The commentary has also been changed to focus on key segments of the Health Unit at a high-level to support strategic decision-making, rather than a detailed review at the individual program level.

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

The expenses from January to June generated \$570k favourability which resulted from staff vacancies and reduced general expense spending offset with unfavourable budgeted gap. Similar to previous years, any end-of-year surplus will be applied to reduce COVID-19 expenditures (thereby reducing COVID-19 funding).

**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, and Funding for Cannabis Legalization.

Two key take-aways include reduced COVID-19 spending with no funding to date and Ontario Seniors Dental Care Program forecasting higher spending from July to December as the new Strathroy office becomes fully operational.

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 at expected levels for June.

**Cashflow:** The year started with \$4.2 million and ending June with \$4.6 million. Cash has been quite stable, due to net \$4.3 million of 2022 COVID-19 funding that was received during February/March.

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,



Dave Jansseune, CPA, CMA  
Assistant Director, Finance

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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 and form the majority of the base budget.

**Salaries, Overtime and Benefits:** January to June actual expenses were \$12,038k vs budget of \$12,959k, generating a favourable variance of \$921k. Within this variance was \$209k fav caused from allocating labour to MLHU2 programs to facilitate its year-end close. Of the remaining \$712k fav, there were approximately 15 vacancies across related programs.

**General Expenses:** Expenditures totaled \$2,823k vs budget of \$3,242k generating a favourable variance of \$419k.

Professional Services: \$237k fav with reduced spending in IT consulting, legal, and seasonal timing of expenses within a few programs.

Program Supplies: \$156k fav with reduced oral contraceptives, postage & courier, advertising, and general program materials & supplies.

Interest Expense: \$136k fav with the reduced utilization of the line of credit.

Occupancy Costs: \$81k 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. It 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 six months was \$770k, approximately half of the budgeted gap, and flows as a negative variance (which should be offset with favourability on the Salaries & Wages line).

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

**Forecast:** Departments are still struggling to operate at full staffing which will result in favourability in both salaries and benefits. There is also forecasted favourability in general expenses with reduced spending in oral contraceptives and interest expense on the line of credit.

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.

*Overall forecast assumes full staffing at July 1<sup>st</sup> which is unlikely based on recent discussions with Managers and Directors. A more recent review of forecast, and the impact of reduced staffing, would bring the end-of-year projection from \$1,136k deficit to \$175k deficit. These numbers will be reflected in the Q3 reporting assuming the staffing trend continues.*

## 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 were budgeted at \$10.7 million and are funded from the Ministry of Health - discreet funding is expected to end December 2023.

Total expenditures at June 30<sup>th</sup> were \$3,861k vs budget \$5,328k – an exact budget was difficult to develop due to the uncertainty related to COVID-19 programs. COVID-19 is estimated to have an annual cost of \$8.2 million during 2023 (Clinics \$5.3 million and Case and Contact Management \$2.9 million), down from the \$20.3 million in the previous year.

Funding: The Health Unit received net \$4.3 million in February/March for 2022 COVID-19 programs but has not received any funding for the 2023 programs as of yet.

Similar to previous years, any surplus from Shared Funded Programs will 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 with 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 – discreet funding has ended as of June 2023.

Total expenditures at June 30<sup>th</sup> were \$716k vs budget \$708k. Unfortunately, approved 2023 funding is still unknown which made it extremely difficult to forecast the year. 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.

**Seniors Dental:** This program was budgeted at \$3.7 million and is also funded from the Ministry of Health. Program funding is anticipated to continue beyond 2023.

Spending was modest during the first six months but is expected to increase in the latter part of the year as the Strathroy office becomes fully operational.

**City of London Cannabis Legalization:** 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 from 2022.

### Why is the forecast all balanced, no surplus and no deficit?

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 – 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 three months, or the first quarter results.

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

Total expenditures at June 30<sup>th</sup> were \$29k vs budget \$37k. General expenses were underspent during the first quarter with anticipated increased spending as the year progresses.

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

Total expenditures at June 30<sup>th</sup> were \$597k vs budget \$574k. This program is spending to budget with no financial concerns.

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

Total expenditures at June 30<sup>th</sup> were \$29k vs budget \$25k. Increased spending on supplies during the first quarter resulted in overspending but is on track to meet annual budget.

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

Total expenditures at June 30<sup>th</sup> were \$23k vs budget \$27k. This program is also on track with no financial concerns.

### **Why is the forecast also all balanced?**

Similar with the MLHU 100% funded programs, these programs are also 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 June 30<sup>th</sup> was \$4,612,657 positive.

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

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

Outstanding bank loans: Fixed \$3,050,000 owing \$2,740,387. Variable \$1,150,000 owing \$1,006,250.

### Significant Cash Events

#### January 2023:

- Ministry clawbacks from 2022 program underspending for School Focused Nurses Initiative were \$215k and for Ontario Seniors Dental Care Program were \$747k.

#### February 2023:

- COVID-19 funding for \$6.7 million related to the 2022 program.
- Ministry clawback for School Focused Nurses Initiative \$278k, related to 2022 and in addition to the January clawback.

#### March 2023:

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

No other significant cash events in April, May and June.



# Schedule A – Financial Overview

Financial Information ending June 30, 2023

(revenue)/expenses	Jan-Jun (6 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	(15,252,100)	(15,437,533)	(185,432)	(30,945,416)	(30,875,065)	70,351
Salaries & Wages	9,360,437	10,306,371	945,935	20,497,028	20,612,743	115,715
Salaries & Wages Overtime	45,442	10,144	(35,298)	55,854	20,288	(35,566)
Benefits	2,631,727	2,642,220	10,493	5,310,378	5,284,439	(25,939)
General Expenses	2,823,242	3,241,889	418,647	6,304,551	6,483,778	179,227
Gap	0	(769,658)	(769,658)	0	(1,539,315)	(1,539,315)
<b>Total Expenses</b>	<b>14,860,847</b>	<b>15,430,967</b>	<b>570,119</b>	<b>32,167,812</b>	<b>30,861,933</b>	<b>(1,305,879)</b>
Transfer to/(from) Reserves	(86,868)	(86,868)	0	(86,868)	13,132	100,000
<b>Shared Funded Programs: (Surplus) / Deficit</b>	<b>(478,121)</b>	<b>(93,434)</b>	<b>384,687</b>	<b>1,135,528</b>	<b>(0)</b>	<b>(1,135,528)</b>
<b>100% Funded Programs</b>						
Grants, User Fees & Other Income	(1,986,860)	(7,976,317)	(5,989,457)	(12,925,914)	(15,952,633)	(3,026,719)
Salaries & Wages	3,828,985	4,192,406	363,421	7,047,600	8,384,811	1,337,211
Salaries & Wages Overtime	152,516	603,046	450,530	769,710	1,206,092	436,382
Benefits	719,925	895,116	175,191	1,543,559	1,790,232	246,673
General Expenses	1,003,989	2,285,749	1,281,760	3,565,046	4,571,498	1,006,452
<b>Total Expenses</b>	<b>5,705,414</b>	<b>7,976,317</b>	<b>2,270,902</b>	<b>12,925,915</b>	<b>15,952,633</b>	<b>3,026,719</b>
<b>100% Funded Programs: (Surplus) / Deficit</b>	<b>3,718,554</b>	<b>0</b>	<b>(3,718,554)</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Total MLHU, Shared &amp; 100% Funded Programs</b>						
Grants, User Fees & Other Income	(17,238,960)	(23,413,849)	(6,174,889)	(43,871,330)	(46,827,698)	(2,956,368)
Salaries & Wages	13,189,421	14,498,777	1,309,356	27,544,627	28,997,554	1,452,926
Salaries & Wages Overtime	197,958	613,190	415,232	825,564	1,226,380	400,816
Benefits	3,351,652	3,537,336	185,684	6,853,938	7,074,671	220,734
General Expenses	3,827,231	5,527,638	1,700,407	9,869,597	11,055,276	1,185,679
Gap	0	(769,658)	(769,658)	0	(1,539,315)	(1,539,315)
<b>Total Expenses</b>	<b>20,566,261</b>	<b>23,407,283</b>	<b>2,841,022</b>	<b>45,093,726</b>	<b>46,814,566</b>	<b>1,720,840</b>
Transfer to/(from) Reserves	(86,868)	(86,868)	0	(86,868)	13,132	100,000
<b>MLHU Q2 Total: (Surplus) / Deficit</b>	<b>3,240,434</b>	<b>(93,434)</b>	<b>(3,333,867)</b>	<b>1,135,529</b>	<b>(0)</b>	<b>(1,135,529)</b>

(revenue)/expenses	Apr-Jun (3 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	(678,787)	(714,886)	(36,099)	(2,859,543)	(2,859,543)	0
Salaries & Wages	513,889	489,891	(23,998)	2,122,862	2,122,862	0
Salaries & Wages Overtime	956	0	(956)	0	0	0
Benefits	142,128	122,413	(19,716)	530,454	530,454	0
General Expenses	21,814	51,557	29,743	206,227	206,227	0
<b>Total Expenses</b>	<b>678,787</b>	<b>663,861</b>	<b>(14,927)</b>	<b>2,859,543</b>	<b>2,859,543</b>	<b>0</b>
<b>MLHU2 Q1 Total: (Surplus) / Deficit</b>	<b>0</b>	<b>(51,025)</b>	<b>(51,025)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Financial Information ending June 30, 2023

(revenue)/expenses	Jan-Jun (6 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>(5,327,510)</b>	<b>(5,327,510)</b>	<b>(8,242,910)</b>	<b>(10,655,019)</b>	<b>(2,412,109)</b>
Salaries & Wages	2,718,044	2,804,362	86,318	5,090,498	5,608,724	518,226
Salaries & Wages Overtime	143,367	603,046	459,679	759,841	1,206,092	446,251
Benefits	475,454	586,006	110,552	1,125,564	1,172,012	46,448
General Expenses	523,756	1,334,096	810,340	1,267,007	2,668,191	1,401,184
<b>Total Expenses</b>	<b>3,860,620</b>	<b>5,327,509</b>	<b>1,466,889</b>	<b>8,242,910</b>	<b>10,655,019</b>	<b>2,412,108</b>
<b>COVID-19: (Surplus) / Deficit</b>	<b>3,860,620</b>	<b>(0)</b>	<b>(3,860,620)</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>
<b>2. SFNI (819): Grants, User Fees &amp; Other Income</b>	<b>(1,100,000)</b>	<b>(707,786)</b>	<b>392,214</b>	<b>(800,962)</b>	<b>(1,415,572)</b>	<b>(614,610)</b>
Salaries & Wages	608,445	587,506	(20,940)	680,320	1,175,011	494,691
Salaries & Wages Overtime	7,832	0	(7,832)	8,765	0	(8,765)
Benefits	99,369	120,281	20,912	111,876	240,561	128,685
General Expenses	0	0	0	0	0	0
<b>Total Expenses</b>	<b>715,645</b>	<b>707,786</b>	<b>(7,859)</b>	<b>800,962</b>	<b>1,415,572</b>	<b>614,610</b>
<b>School Focused Nurses Initiative: (Surplus) / Deficit</b>	<b>(384,355)</b>	<b>0</b>	<b>384,355</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>3. Seniors Dental (172): Grants, User Fees &amp; Other Income</b>	<b>(1,013,228)</b>	<b>(1,846,574)</b>	<b>(833,346)</b>	<b>(3,693,148)</b>	<b>(3,693,148)</b>	<b>0</b>
Salaries & Wages	470,771	739,916	269,145	1,155,738	1,479,833	324,095
Salaries & Wages Overtime	1,246	0	(1,246)	1,103	0	(1,103)
Benefits	140,596	176,807	36,211	282,074	353,614	71,539
General Expenses	473,748	929,851	456,103	2,254,232	1,859,702	(394,530)
<b>Total Expenses</b>	<b>1,086,361</b>	<b>1,846,574</b>	<b>760,213</b>	<b>3,693,148</b>	<b>3,693,148</b>	<b>0</b>
<b>Seniors Dental: (Surplus) / Deficit</b>	<b>73,133</b>	<b>0</b>	<b>(73,133)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>4. CLIF (128): Grants, User Fees &amp; Other Income</b>	<b>126,368</b>	<b>(94,447)</b>	<b>(220,815)</b>	<b>(188,894)</b>	<b>(188,894)</b>	<b>0</b>
Salaries & Wages	31,724	60,622	28,898	121,043	121,243	200
Salaries & Wages Overtime	71	0	(71)	0	0	0
Benefits	4,507	12,023	7,516	24,045	24,045	0
General Expenses	6,486	21,803	15,317	43,806	43,605	(201)
<b>Total Expenses</b>	<b>42,788</b>	<b>94,447</b>	<b>51,659</b>	<b>188,894</b>	<b>188,894</b>	<b>(1)</b>
<b>City of London Cannabis Legalization: (Surplus) / Deficit</b>	<b>169,156</b>	<b>(0)</b>	<b>(169,156)</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>
<b>MLHU 100% Funded Programs Consolidated:</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(1,986,860)</b>	<b>(7,976,317)</b>	<b>(5,989,457)</b>	<b>(12,925,914)</b>	<b>(15,952,633)</b>	<b>(3,026,719)</b>
Salaries & Wages	3,828,985	4,192,406	363,421	7,047,600	8,384,811	1,337,211
Salaries & Wages Overtime	152,516	603,046	450,530	769,710	1,206,092	436,382
Benefits	719,925	895,116	175,191	1,543,559	1,790,232	246,673
General Expenses	1,003,989	2,285,749	1,281,760	3,565,046	4,571,498	1,006,452
<b>Total Expenses</b>	<b>5,705,414</b>	<b>7,976,317</b>	<b>2,270,902</b>	<b>12,925,915</b>	<b>15,952,633</b>	<b>3,026,719</b>
<b>MLHU 100% Funded Programs: (Surplus) / Deficit</b>	<b>3,718,554</b>	<b>0</b>	<b>(3,718,554)</b>	<b>1</b>	<b>0</b>	<b>(1)</b>

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

Financial Information ending June 30, 2023

- actual funding is accrued/deferred to match expenses in mid-year reporting - (revenue)/expenses	Apr-Jun (3 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>(29,170)</b>	<b>(38,108)</b>	<b>(8,938)</b>	<b>(152,430)</b>	<b>(152,430)</b>	<b>0</b>
Salaries & Wages	19,818	10,069	(9,749)	43,633	43,633	0
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	5,999	2,252	(3,746)	9,760	9,760	0
General Expenses	3,353	24,759	21,406	99,037	99,037	0
<b>Total Expenses</b>	<b>29,170</b>	<b>37,081</b>	<b>7,911</b>	<b>152,430</b>	<b>152,430</b>	<b>0</b>
<b>Smart Start for Babies: (Surplus) / Deficit</b>	<b>(0)</b>	<b>(1,027)</b>	<b>(1,027)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2. Best Beginnings (150): Grants, User Fees &amp; Other Income</b>	<b>(597,295)</b>	<b>(620,828)</b>	<b>(23,533)</b>	<b>(2,483,313)</b>	<b>(2,483,313)</b>	<b>0</b>
Salaries & Wages	459,724	443,204	(16,520)	1,920,551	1,920,551	0
Salaries & Wages Overtime	956	0	(956)	0	0	0
Benefits	126,749	112,318	(14,431)	486,710	486,710	0
General Expenses	9,865	19,013	9,148	76,052	76,052	0
<b>Total Expenses</b>	<b>597,295</b>	<b>574,535</b>	<b>(22,760)</b>	<b>2,483,313</b>	<b>2,483,313</b>	<b>0</b>
<b>Best Beginnings: (Surplus) / Deficit</b>	<b>(0)</b>	<b>(46,293)</b>	<b>(46,293)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Library Shared Services (206): Grants, User Fees &amp; Other Income</b>	<b>(29,138)</b>	<b>(27,002)</b>	<b>2,137</b>	<b>(108,006)</b>	<b>(108,006)</b>	<b>0</b>
Salaries & Wages	17,153	17,153	0	74,331	74,331	0
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	4,261	3,989	(271)	17,287	17,287	0
General Expenses	7,725	4,097	(3,628)	16,388	16,388	0
<b>Total Expenses</b>	<b>29,138</b>	<b>25,240</b>	<b>(3,899)</b>	<b>108,006</b>	<b>108,006</b>	<b>0</b>
<b>Library Shared Services: (Surplus) / Deficit</b>	<b>0</b>	<b>(1,762)</b>	<b>(1,762)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>4. FoodNet Canada (233): Grants, User Fees &amp; Other Income</b>	<b>(23,184)</b>	<b>(28,949)</b>	<b>(5,765)</b>	<b>(115,794)</b>	<b>(115,794)</b>	<b>0</b>
Salaries & Wages	17,194	19,465	2,271	84,347	84,347	0
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	5,120	3,853	(1,267)	16,697	16,697	0
General Expenses	870	3,688	2,817	14,750	14,750	0
<b>Total Expenses</b>	<b>23,184</b>	<b>27,005</b>	<b>3,821</b>	<b>115,794</b>	<b>115,794</b>	<b>0</b>
<b>FoodNet Canada Program: (Surplus) / Deficit</b>	<b>0</b>	<b>(1,943)</b>	<b>(1,943)</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>(678,787)</b>	<b>(714,886)</b>	<b>(36,099)</b>	<b>(2,859,543)</b>	<b>(2,859,543)</b>	<b>0</b>
Salaries & Wages	513,889	489,891	(23,998)	2,122,862	2,122,862	0
Salaries & Wages Overtime	956	0	(956)	0	0	0
Benefits	142,128	122,413	(19,716)	530,454	530,454	0
General Expenses	21,814	51,557	29,743	206,227	206,227	0
<b>Total Expenses</b>	<b>678,787</b>	<b>663,861</b>	<b>(14,927)</b>	<b>2,859,543</b>	<b>2,859,543</b>	<b>0</b>
<b>MLHU2 100% Funded Programs: (Surplus) / Deficit</b>	<b>0</b>	<b>(51,025)</b>	<b>(51,025)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## Schedule A.3 – MLHU Department Expenses

Financial Information ending June 30, 2023

	Jan-Jun (6 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	332,051	313,321	(18,730)	613,993	626,643	12,650
808, Emergency Management	484	2,375	1,891	2,775	4,750	1,975
840, Office of the AMOH and Director of Foundational Standard	5,063	144,102	139,039	128,842	288,204	159,362
841, Program Planning & Evaluation	0	0	0	121,569	0	(121,569)
852, Health Equity/SDOH and Nursing Practice Lead	127,035	145,951	18,916	232,750	291,901	59,151
<b>Office of the Medical Officer of Health Total</b>	<b>464,633</b>	<b>605,749</b>	<b>141,116</b>	<b>1,099,929</b>	<b>1,211,498</b>	<b>111,569</b>
<b>Environmental Health &amp; Infectious Diseases</b>						
124, Enhanced Safe Water Initiative	0	5,000	5,000	5,500	10,000	4,500
811, Vaccine Preventable Disease	888,787	838,209	(50,578)	1,694,652	1,676,417	(18,235)
812, Sexual Health	1,194,587	1,243,452	48,865	2,418,809	2,486,903	68,095
814, Infectious Disease	875,217	818,399	(56,818)	1,682,652	1,636,798	(45,854)
820, Office of the Director of Environmental Health and Infectious Diseases	113,831	119,012	5,181	227,802	238,024	10,222
823, Vector Borne Disease	130,580	234,994	104,414	459,276	469,987	10,711
826, Food Safety & Healthy Environments	851,173	828,897	(22,276)	1,470,936	1,657,793	186,857
827, Safe Water, Rabies & Vector Borne Disease	501,546	478,550	(22,997)	1,178,797	957,099	(221,698)
835, Community Outreach & Clinical Support Services	611,327	544,006	(67,321)	1,182,426	1,088,012	(94,415)
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>5,167,047</b>	<b>5,110,517</b>	<b>(56,530)</b>	<b>10,320,851</b>	<b>10,221,034</b>	<b>(99,817)</b>
<b>Covid-19</b>						
816, Immunization Covid Clinics	2,487,259	3,098,475	611,216	5,346,070	6,196,950	850,880
818, Covid-19	1,373,361	2,229,035	855,673	2,896,840	4,458,069	1,561,229
<b>Covid-19 Total</b>	<b>3,860,620</b>	<b>5,327,509</b>	<b>1,466,889</b>	<b>8,242,910</b>	<b>10,655,019</b>	<b>2,412,108</b>
<b>Healthy Living</b>						
128, City of London Funding for Cannabis Legalization	42,788	94,447	51,659	188,894	188,894	(1)
132, SFO - Tobacco Control Area Network (TCAN)	52,937	83,927	30,989	167,853	167,853	(0)
172, Senior Dental Program	1,086,361	1,846,574	760,213	3,693,148	3,693,148	0
819, SFNI	715,645	707,786	(7,859)	800,962	1,415,572	614,610
830, Dental Prevention	387,065	413,979	26,914	735,868	827,958	92,090
833, Elementary School Team	737,247	800,718	63,471	1,600,954	1,601,436	482
834, Secondary School Team	505,507	523,441	17,934	1,047,141	1,046,882	(259)
836, Substance Use Team	605,255	648,305	43,049	1,260,001	1,296,609	36,608
837, Community Health Promotion	753,488	795,977	42,489	1,554,185	1,591,954	37,769
847, Office of the Director of Healthy Living	111,857	118,824	6,968	237,649	237,649	0
<b>Healthy Living Total</b>	<b>4,998,149</b>	<b>6,033,978</b>	<b>1,035,829</b>	<b>11,286,655</b>	<b>12,067,955</b>	<b>781,300</b>
<b>Healthy Start</b>						
740, Healthy Beginnings Visiting & Group Programs	719,362	894,305	174,943	1,730,439	1,788,610	58,171
750, Healthy Families Home Visiting	(3,743)	281,630	285,373	955,853	563,260	(392,593)
760, Early Years Community Health Promotion	577,039	597,377	20,337	1,136,596	1,194,754	58,158
850, Office of the Director of Healthy Start	132,015	106,687	(25,328)	274,847	213,375	(61,473)
<b>Healthy Start Total</b>	<b>1,424,673</b>	<b>1,879,999</b>	<b>455,326</b>	<b>4,097,735</b>	<b>3,759,998</b>	<b>(337,737)</b>
<b>Public Health Foundations</b>						
839, Population Health Assessment & Surveillance	324,239	301,884	(22,355)	602,781	603,768	987
841, Program Planning & Evaluation	314,618	504,509	189,890	630,376	1,009,017	378,641
842, Library Services	22,806	9,310	(13,496)	85,515	18,620	(66,895)
854, Health Equity	205,223	321,293	116,070	509,785	642,587	132,802
855, Office of the Director	54,010	0	(54,010)	167,414	0	(167,414)
<b>Public Health Foundations Total</b>	<b>920,897</b>	<b>1,136,996</b>	<b>216,099</b>	<b>1,995,871</b>	<b>2,273,992</b>	<b>278,121</b>
<b>Healthy Organization</b>						
800, Corporate Admin	1,644,899	927,749	(717,149)	3,273,826	1,855,499	(1,418,327)
802, Communications	301,271	317,613	16,342	641,632	635,226	(6,406)
805, Finance	275,843	255,473	(20,370)	523,127	510,947	(12,181)
806, Human Resources	478,406	509,106	30,700	1,020,981	1,018,212	(2,769)
807, Information Technology	623,301	784,115	160,814	1,572,959	1,568,230	(4,729)
809, Strategy, Risk & Privacy	57,978	125,582	67,604	234,942	251,165	16,222
815, Healthcare Provider Outreach	0	975	975	1,950	1,950	0
845, Office of the Director of Corporate Services	214,845	242,766	27,921	480,557	485,532	4,976
846, Procurement & Operations	133,697	149,155	15,457	299,800	298,309	(1,491)
<b>Healthy Organization Total</b>	<b>3,730,242</b>	<b>3,312,535</b>	<b>(417,707)</b>	<b>8,049,775</b>	<b>6,625,070</b>	<b>(1,424,705)</b>
<b>Grand Total</b>	<b>20,566,261</b>	<b>23,407,283</b>	<b>2,841,022</b>	<b>45,093,726</b>	<b>46,814,566</b>	<b>1,720,840</b>

## Schedule A.4 – MLHU Department Funding

Financial Information ending June 30, 2023

	Jan-Jun (6 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	(14,392)	(21,450)	(7,058)	(52,900)	(42,900)	10,000
840, Office of the AMOH and Director of Foundational Standard	(9,201)	(26,450)	(17,249)	(42,900)	(52,900)	(10,000)
<b>Office of the Medical Officer of Health Total</b>	<b>(23,594)</b>	<b>(47,900)</b>	<b>(24,306)</b>	<b>(95,800)</b>	<b>(95,800)</b>	<b>0</b>
<b>Environmental Health &amp; Infectious Diseases</b>						
811, Vaccine Preventable Disease	79,603	(49,220)	(128,823)	(98,430)	(98,440)	(10)
812, Sexual Health	(141,768)	(135,000)	6,768	(278,004)	(270,000)	8,004
814, Infectious Disease	(270,282)	(135,034)	135,248	(270,282)	(270,068)	214
826, Food Safety & Healthy Environments	(75)	0	75	(75)	0	75
827, Safe Water, Rabies & Vector Borne Disease	4	0	(4)	4	0	(4)
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>(332,519)</b>	<b>(319,254)</b>	<b>13,265</b>	<b>(646,787)</b>	<b>(638,508)</b>	<b>8,279</b>
<b>Covid-19</b>						
816, Immunization Covid Clinics	0	(3,098,475)	(3,098,475)	(5,346,070)	(6,196,950)	(850,880)
818, Covid-19	0	(2,229,035)	(2,229,035)	(2,896,840)	(4,458,069)	(1,561,229)
<b>Covid-19 Total</b>	<b>0</b>	<b>(5,327,510)</b>	<b>(5,327,510)</b>	<b>(8,242,910)</b>	<b>(10,655,019)</b>	<b>(2,412,109)</b>
<b>Healthy Living</b>						
128, City of London Funding for Cannabis Legalization	126,368	(94,447)	(220,815)	(188,894)	(188,894)	0
172, Senior Dental Program	(1,013,228)	(1,846,574)	(833,346)	(3,693,148)	(3,693,148)	0
819, SFNI	(1,100,000)	(707,786)	392,214	(800,962)	(1,415,572)	(614,610)
830, Dental Prevention	0	(600)	(600)	(1,200)	(1,200)	0
837, Community Health Promotion	(61,142)	0	61,142	(61,142)	0	61,142
<b>Healthy Living Total</b>	<b>(2,048,002)</b>	<b>(2,649,407)</b>	<b>(601,405)</b>	<b>(4,745,345)</b>	<b>(5,298,814)</b>	<b>(553,469)</b>
<b>Healthy Start</b>						
760, Early Years Community Health Promotion	(900)	0	900	(900)	0	900
<b>Healthy Start Total</b>	<b>(900)</b>	<b>0</b>	<b>900</b>	<b>(900)</b>	<b>0</b>	<b>900</b>
<b>Healthy Organization</b>						
800, Corporate Admin	(14,833,916)	(15,069,779)	(235,863)	(30,139,557)	(30,139,557)	(0)
809, Strategy, Risk & Privacy	(30)	0	30	(30)	0	30
<b>Healthy Organization Total</b>	<b>(14,833,946)</b>	<b>(15,069,779)</b>	<b>(235,833)</b>	<b>(30,139,587)</b>	<b>(30,139,557)</b>	<b>30</b>
<b>Grand Total</b>	<b>(17,238,960)</b>	<b>(23,413,849)</b>	<b>(6,174,889)</b>	<b>(43,871,330)</b>	<b>(46,827,698)</b>	<b>(2,956,368)</b>

## Schedule B – Budgeted Cashflow Schedule

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
<b>Opening Cash Balance</b>	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 June 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 has offered mediation for this case; legal consultation was sought and mediation was declined, given the organization's position on the matter.

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 10<sup>th</sup> day of August 2023.

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Dr. Alexander Summers  
Medical Officer of Health

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Emily Williams  
Chief Executive Officer





TO: Chair and Members of the Finance and Facilities Committee

FROM: Emily Williams, Chief Executive Officer  
Dr. Alexander Summers, Medical Officer of Health

DATE: 2023 August 10

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## CITY OF LONDON BUDGET: ASSESSMENT GROWTH PROPOSALS

### **Recommendation**

*It is recommended that the Finance and Facilities Committee recommend to the Board of Health to receive Report No. 11-23FFC re: “City of London Budget: Assessment Growth Proposals” for information.*

### **Key Points**

- On July 20<sup>th</sup>, 2023 the Board of Health approved the submission of the 2024 MLHU budgetary requirements to the City of London which accounted for the discontinuation of provincial mitigation funding and inflationary increases.
- There is an additional opportunity to request funding from the ‘Assessment Growth’ fund through the submission of business cases, related to population growth and associated municipal expansion that has direct impacts to programs and services offered by City-funded Agencies, Boards and Commissions.
- The Middlesex London Health Unit have a number of programs and services that have been drastically impacted by increased demand associated with population growth in London over the last five years.
- Health Unit staff have prepared several proposals for submission to the Assessment Growth business case review process.

### **Background**

[Report 46-23](#) to the Board of Health outlined the early projections of financial pressures facing the Middlesex London Health Unit (MLHU) in 2024. A portion of the budget for the MLHU is split between the Province of Ontario and the City of London and the County of Middlesex. The City of London Multi-Year Budget process is underway, and includes several mechanisms to submit budget requirements, two of which were approved by the Board of Health on July 20, 2023 (Mitigation funding and an inflationary increase). The other opportunity to submit funding requests is via the ‘Assessment Growth’ business case process, which is related to population growth and associated industry expansion that has had direct impacts to programs and services offered by City-funded Agencies, Boards and Commissions. The MLHU has not historically requested to access this funding, however, review of the 2016-2021 Census data provided important context for the increased demand for services from the Health Unit.

Between 2016 and 2021, the population of the Middlesex-London region increased by 9.9%, compared to 5.8% in Ontario during the same period. More specifically for London, population growth was 10.0%, well above the increase across the province as a whole. As of 2021, the Census population was 500,434 for the Middlesex-London region, with 422,324 people in the City of London.

During the same five-year period, the population across broad age groups in the Middlesex-London region all increased by a greater magnitude than Ontario as a whole. The local population of school-aged children 4-17 years of age grew by 13.0%, compared to an increase of 2.9% in Ontario for the same age group. By 2021, there were approximately 10,000 more school-aged children in the Middlesex-London region. For the

City of London, there were notable increases in this age group at 14.3%, far exceeding the provincial increase (2.9%). Similarly, there was an increase in the number of births in London, with 354 more, reflecting a 7.6% increase between 2016 and 2022.

Between 2016 and 2021, the number of recent immigrants to Middlesex-London increased by nearly 70%, from 11,595 in the 2016 to 19,685 in 2021. As a proportion of the population, recent immigrants accounted for 3.1% of the City of London population in 2016, and increased to 4.7% in 2021.

Finally, in keeping with the overall population growth and associated municipal expansion within the City of London, there was a 2033% increase in the number of licensed cannabis retail stores between 2019 to 2022, and a 15% increase in the number of tobacco and vapour product stores from 2017 to 2022.

## **Programs Impacted by Population Growth in London**

*School Health Team:* The 14.3% increase in school-aged children (10,000 more by 2021) has increased demand for Public Health Nurses (PHN) on the Secondary School Health Team. The current model of service, with 7.0 PHNs carrying a case load of three schools each, means four schools are unable to have a nurse weekly and receive universal programming. The associated Assessment Growth proposal for the Secondary School Health Team is for 1.0 Full Time Equivalent (FTE) PHN to enable all Secondary Schools in London to have PHN support; this equates to \$93,089.

*Vaccine Preventable Disease Team -* A high proportion of individuals newly arrived in Canada may be susceptible to vaccine preventable diseases because of a lack of effective immunization programs in their country of origin. Immunization of persons new to Canada is often challenging because: immunization records may not exist; records may be difficult to interpret because of language barriers; and immunization schedules and vaccines may differ from those used in Canada (Public Health Agency of Canada, 2023 as [Appendix A](#)). The 70% increase in recent immigrants to London has had a notable impact on demand for Immunization Clinic appointments at MLHU, as many newcomers do not have access to primary care. The 14.3% increase in school-aged children compounds this issue, as the Health Unit is accountable for ensuring that all children are compliant with the Immunization for School Pupils Act (ISPA). The associated Assessment Growth proposal for the VPD team is for 1.0 FTE Program Assistant, 1.0 FTE Public Health Nurse, and 0.30 FTE Casual Nurse; this equates to \$176,965.

*Infectious Disease Control Team [Tuberculosis (TB)] -* As part of the immigration process, newcomers are required to complete an Immigration Medical Examination (IME). If there are any abnormalities associated with the IME chest x-ray, public health will review the examination and conduct a medical history interview and symptom assessment. The 70% increase in recent immigrants to London has also had an impact on the volumes of suspected and active TB cases, requiring follow up by the MLHU, with the number of active TB cases more than tripling since 2016, up from 8 per year to 23 by 2021. Each TB case requires very intensive investigation, requiring 50 hours of staff time. The number of new referrals to the MLHU has increased by 28% over the same five years, from 76 in 2016 to 273 in 2021. The associated Assessment Growth Proposal for the IDC team is for 1.0 FTE PHN; this equates to \$93,089.

*Substance Use Program Team (Smoke-Free Ontario Program and Cannabis Program) –* On October 17, 2018, the *Smoke-Free Ontario Act, 2017 (SFOA, 2017)* came into effect to regulate the use and retail sale of tobacco and vapour products, and to regulate the smoking and vaping of cannabis products in Ontario. Tobacco Enforcement Officers (TEOs) are designated by the Minister of Health to enforce the *SFOA, 2017*. The increase in enforcement mandate in 2018 did not come with increased, sustained funding. This pressure has been further compounded by the growth in the number of Cannabis, Tobacco and Vapour product retailers that require inspection. The associated Assessment Growth Proposal for the Substance Use Program Team is 2.0 FTE TEO; this equates to \$148,402.

*Healthy Families Home Visiting Team* – Historically, approximately 60% of Healthy Baby Healthy Children risk assessment screening completed at London Health Sciences Centre by nurses from the MLHU, are found “with risk” and qualify for follow-up with Home Visiting Nursing support. The 7.5% increase in births represents an additional 212 families that require PHN home visiting. This is in addition to the increase of approximately 318 additional families that require low-risk breastfeeding home visiting. The associated Assessment Growth Proposal for the Healthy Families Home Visiting Team is 1.0 FTE PHN; this equates to \$93,089.

The total submission to the City of London Assessment Growth fund is \$604,634.

### **Next Steps**

The deadline for submission to the Multi-Year Budget Process for the City of London is August 15 and staff will be working to finalize the above noted proposals for submission.

This report was prepared by the Chief Executive Officer.



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



Dr. Alexander Summers, MD, MPH, CCFP, FRCPC  
Medical Officer of Health

## References

Public Health Agency of Canada. (2023, February 17). *Government of Canada*. Canada.ca. <https://www.canada.ca/en/public-health/services/publications/healthy-living/canadian-immunization-guide-part-3-vaccination-specific-populations/page-10-immunization-persons-new-canada.html>



TO: Chair and Members of the Finance and Facilities Committee

FROM: Emily Williams, Chief Executive Officer  
Dr. Alexander Summers, Medical Officer of Health

DATE: 2023 August 10

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## ANNUAL 2022 SURPLUS – ALTERNATE USE

### **Recommendation**

*It is recommended that the Finance & Facilities Committee recommend to the Board of Health to:*

- 1) Receive Report No. 12-23FFC re: “Annual 2022 Surplus – Alternate Use” for information;*
- 2) Approve that the municipal portions of 2022 surplus funds be applied as payment on the Middlesex-London Health Unit’s variable loan; and*
- 3) Direct staff to engage in required proceedings with the City of London and the County of Middlesex to enable surplus funds to be redirected to the Canadian Imperial Bank of Commerce (CIBC) for payment to the Health Unit’s variable loan in the following amounts:*
  - a. City of London: \$611,898;*
  - b. The County of Middlesex: \$116,552.*

### **Key Points**

- The 2022 surplus on Shared Funded Programs was \$2,016,902.
- Surplus would be split Ministry \$1,288,452; City of London \$611,898, and County of Middlesex \$116,552.
- The Ministry portion of the surplus will be used to reduced 2022 COVID-19 expenditures.
- Historically, surplus amounts have been refunded to City and the County.

### **Background**

For the year ended December of 2022, there was a surplus for Shared Funded Programs in the amount of \$2,016,902. These programs are funded by the Province, City, and County. Historically, an end-of-year surplus is returned to the funders in the same ratio as initially contributed.

In 2020, the Health Unit entered into a loan agreement for a \$4.2 million demand instalment loan, which was subsequently converted into 2 non-revolving instalment loans consisting of a fixed loan for \$3,050,000 and a variable loan for \$1,150,000 to enable the fit up of the new location at Citi Plaza.

As of current, the amount outstanding on the variable rate loan is \$1,001,458. With the current interest rate on the variable rate loan (prime less 0.75%), the Health Unit is seeking Board approval to redirect the 2022 Municipal portion surplus from the Municipalities to CIBC to pay down the variable loan.

The City’s portion of \$611,898 and the County’s portion of \$116,552 would decrease the outstanding variable loan amount from \$1,001,458 to \$273,008.

### **Next Steps**

With Board approval, staff would approach the respective municipalities and engage in relevant processes as required. This may include submitting a report to Council(s) asking for formal approval for the surplus to be redirected to the bank loan. Staff are seeking Board endorsement prior to engaging in these efforts.

This report was prepared by the Finance Team, Healthy Organization Division.

Handwritten signature of Emily Williams in cursive script.

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

Handwritten signature of Alexander T. Summers in cursive script.

Dr. Alexander Summers, MD, MPH, CCFP, FRCPC  
Medical Officer of Health