

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

Microsoft Teams  
Thursday, August 4, 2022 at 9 a.m.

**1. DISCLOSURE OF CONFLICTS OF INTEREST**

**2. APPROVAL OF AGENDA – August 4, 2022**

**3. APPROVAL OF MINUTES – July 7, 2022**

**4. NEW BUSINESS**

4.1 Q2 Financial Update and Factual Certificate (Report No. 14-22FFC)

**5. OTHER BUSINESS**

5.1 Next meeting: October 6, 2022 at 9 a.m.

**6. ADJOURNMENT**



**PUBLIC MINUTES  
FINANCE & FACILITIES COMMITTEE**  
Microsoft Teams  
Thursday, July 7, 2022 at 9 a.m.

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**MEMBERS PRESENT:** Mr. Mike Steele (Chair)  
Mr. Matt Reid  
Ms. Kelly Elliott  
Mr. Selomon Menghsha  
Ms. Maureen Cassidy (arrived at 9:25)

**OTHERS PRESENT:** Ms. Stephanie Egelton, Senior Executive Assistant to the Medical Officer of Health (Recorder)  
Ms. Emily Williams, Chief Executive Officer  
Dr. Alexander Summers, Medical Officer of Health  
Mr. David Jansseune, Assistant Director, Finance  
Ms. Carolynne Gabriel, Communications Coordinator and Executive Assistant to the Board of Health  
Ms. Katie denBok, Partner, Audit, KPMG LLP  
Ms. Aina DeViet, Board Member  
Ms. Lil Marinko, Associate Manager, Vaccine Preventable Disease

At **9:03 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 **Ms. Kelly Elliott, seconded by Mr. Matt Reid**, that the **AGENDA** for the July 7, 2022 Finance & Facilities Committee meeting be approved.

Carried

**APPROVAL OF MINUTES**

It was moved by **Mr. Reid, seconded by Ms. Elliott**, that the **MINUTES** of the June 2, 2022 Finance & Facilities Committee meeting be approved.

Carried

**CONFIDENTIAL**

At **9:04 a.m.**, it was moved by **Mr. Reid, seconded by Ms. Elliott**, that the Finance & Facilities Committee move into a confidential session to consider matters regarding a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;

Carried

At **9:10 a.m.**, it was moved by **Mr. Reid, seconded by Ms. Elliott**, that the Finance & Facilities Committee rise and return to public session from closed session.

Carried

## **NEW BUSINESS**

### **2021 Draft Financial Statements (Report No. 13-22FFC)**

Ms. Emily Williams, Chief Executive Officer introduced Mr. David Jansseune, Assistant Director, Finance. The work of the Finance Team at the Health Unit and the partnership with KPMG during the audit process was acknowledged.

Ms. Katie denBok, Partner, Audit, of KPMG presented highlights of the audit:

- The financial audit of the Health Unit was completed on June 13, 2022. It is noted that the following matters are still pending: Obtaining updated legal responses, obtaining the signed management representation letter, completing discussions with the Finance and Facilities committee and obtaining evidence of the Board's approval of the financial statements.
- 5 days after the Board approves these financial statements (after July 14, 2022), KPMG will issue a clean financial statement/auditors report.
- KPMG, in accordance with Canadian Accounting Standards, are independent to the Health Unit.
- There are no significant changes to the audit plan, no going concerns, significant risks, uncorrected audit misstatements, significant accounting policy and procedures or control deficiencies to report.
- It is noted under materiality that the Health Unit's audit misstatement posting threshold has been set at \$58,850 (2020 - \$53,800).
- It is noted that there was a reclassification of financial position made, related to an amount of funds owing to the City of London (\$2,189,701).
- Under risks, it was noted that KPMG rebutted the fraud risk from revenue recognition as this is not applicable to the Health Unit.
- It is noted that in 2023, there will be changes to Canadian Accounting Standards regarding asset retirement obligations and financial instruments.

Further, Ms. denBok presented highlights of the draft 2021 financial statements:

- It is noted that increased work of the Health Unit during the pandemic increased overall operations, cash, revenues and expenditures.
- Benefits/salaries increased due to operations needed to support the pandemic effort.
- Accumulated surplus is \$549,917 – including \$789,355 related to amortization, less tangible capital assets of \$260,000.
- Revenue and expenses increased due to COVID spending and COVID funding, with the largest increase in expenditures being in salaries and materials for vaccination clinics, resulting in a small deficit of \$256,494.

Mr. Jansseune noted that the deficit of \$256,494 does not represent a true deficit, and is considered an accounting deficit, not a cash deficit due to differences in Public Sector Accounting Standard requirements. During Q4, the Health unit demonstrated a to the Board a balanced budget. This difference can be accounted for by the non-cash amortization of \$789,355, less the purchase of capital assets, the principal payments on the bank loan, and a CitiPlaza tenant incentive.

It is noted that benefits did not increase, due to many employees being hired on contracts during the pandemic. A committee member thanked the finance team and audit partners for managing the uncertainty associated with the pandemic and ensuring appropriate financial tracking processes remained in place.

It was moved by **Ms. Maureen Cassidy, seconded by Mr. Reid**, *that the Finance & Facilities Committee make a recommendation to the Board of Health to review and approve the audited Financial Statements for the Middlesex-London Health Unit for the year ending December 31, 2021.*

Carried

Chair Steele thanked the Finance Team and Ms. denBok for their support and presentation.

**OTHER BUSINESS**

The next meeting of the Finance and Facilities Committee will be communicated at the call of the Chair.

It was also reminded to the Committee that there is a Special Meeting of the Board of Health at 10 a.m.

**ADJOURNMENT**

At **9:31 a.m.**, it was moved by **Mr. Reid, seconded by Ms. Elliott**, *that the meeting be adjourned.*

Carried

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**MICHAEL STEELE**  
Chair

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**EMILY WILLIAMS**  
Secretary



TO: Chair and Members of the Finance and Facilities Committee

FROM: Emily Williams, Chief Executive Officer

DATE: 2022 August 4

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## 2022 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. 14-22FFC re: “2022 Q2 Financial Update and Factual Certificate” for information.*

### **Key Points**

- The attached report represents a new reporting format and covers key financial elements to assist with strategic decision making.
- The report includes an Executive Summary and commentary on the Q2 Variance Analysis, Forecast, and Cashflow Projections.
- The following schedules are also provided: Consolidated Results including Shared Funding Programs, COVID-19, Seniors Dental Program, and General Expense Details, Cashflow Schedule, and Factual Certificate.

### **Background**

In the first quarter of 2022, a new reporting format was developed to deliver information across multiple financial elements. The timing of the report has also been adjusted to provide results within 30 days of the quarter close; this is an improvement from previous quarterly analysis. The information in the report is intended to assist the Senior Leadership Team with strategic decision making.

### **Financial Highlights**

The financial highlights are included as [Appendix A](#).

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

A handwritten signature in black ink that reads 'EWilliams'.

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

# ***Middlesex London Health Unit***

***Q2 Financial Update***

***Ending June 30, 2022***

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## Executive Summary

The Middlesex-London Health Unit (MLHU) Finance team continues to work on optimizing the financial reporting processes for the Health Unit. The financial schedules in the second quarter (Q2) have been changed to provide additional clarity and transparency, with the intent to illustrate how surplus from Shared Funding Programs will support COVID-19 expenditures.

With the information currently available, emphasis was placed on generating as accurate as possible an annual forecast. It is this forecast (and likely the third quarter (Q3) forecast as well) that the Ministry of Health (the Ministry) will review to determine if additional COVID-19 funding is required by health units.

**Q2 Variances:** Expenses are favourable to budget by \$3.5 million (Shared Funding Programs \$1.3 million and COVID-19 \$2.2 million). Salaries and Benefits continue to be favourable due to vacancies across many departments, although this is offset with unfavourable overtime costs. General Expenses are also favourable with reduced spending in the first half of the year.

**Nurses Retention Incentive:** Please note that Salaries and Benefits include the spring payments for this incentive that was not budgeted (\$559,251). The offset funding flows through Other Income to have a bottom-line impact of nil.

**Forecast:** Salaries were decreased in Shared Funding Programs using department vacancy rates, while COVID-19 salaries were adjusted based on the first six months of actual spend. General expenses were reviewed with Directors and estimates were made on required in-year spending.

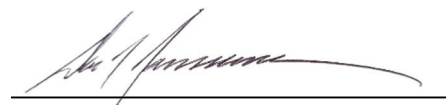
Shared Funding Programs are forecasted to deliver a surplus of \$863k (after covering the budgeted gap). COVID-19 is forecasting a deficit of \$9.9 million (which represents approved funding of \$13.6 million against \$23.5 million expenditures).

As directed by the Ministry, surplus from Shared Funding Programs will be used to offset COVID-19 expenditures. The \$863k surplus will be applied to the COVID-19 deficit of \$9.9 million *resulting in a request for additional COVID-19 funding of \$9.1 million*, in addition to the \$13.6 M already approved.

**Cashflow:** The first half of the year caused the MLHU bank account to have large swings resulting in both positive and negative cash balances. The year started with a positive balance of \$10 million, which was quickly depleted over the first quarter (Q1) with no COVID-19 funding. It rebounded from a negative cash balance to end June positively at \$4.1 million. The annual forecast currently indicates a positive balance until November (when Ministry claw-backs are currently anticipated), with December returning positive when additional COVID-19 funding is received (if approved by the Ministry).

The Finance team continues to evolve its reporting processes and looks forward to receiving any questions or suggestions for improvement after the contents of this report are reviewed.

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



Dave Jansseune, CPA, CMA  
Assistant Director, Finance



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



## Q2 Variance Analysis

### Consolidated

**Shared Funding Programs:** Revenue is favourable due to the funding for the Nurses Retention Incentive (\$559k). Staff vacancies continue to drive favourability in Salaries & Wages, offset with unfavourable overtime related to COVID-19 and recovery efforts. Reduced spending across General Expenses was seen during the first six months, with anticipated increased spending during the last half of the year.

**COVID-19:** Revenue is unfavourable with reduced funding received. To date, there is increased spending at the Vaccine Clinics compared to reduced spending across Case and Contact Management (C&CM) resulting in overall Salaries & Wages favourability. The actual overtime is equally split between Vaccine Clinics and C&CM; however, there was no overtime budgeted for C&CM. General Expenses are favourable with less spending.

**Seniors Dental Program:** This is a 100% funded program and to date funding is exceeding expenses by \$602k as additional operating funds were received in 2022 to support additional dental clinic volumes. This program will need to accelerate spending during the last half of the year, or unused funds will be returned to the Ministry. The project to identify appropriate space for an additional dental clinic in Strathroy has been launched.

#### ***Additional 100% funded programs/incentives to highlight:***

**Nurses Retention Incentive:** Funding \$991,748. Spring expenses \$559,251. Fall payment outstanding.

**CLIF:** Funding \$415,798. Forecasted expenses \$415,798. Spending as at June was \$89,701.

**School Focused Nurses Initiative:** Funding \$1,642,700. Forecasted expenses <\$100,000. Most of these funds will be returned to the Ministry with an expected claw-back during 2022.

**Seniors Dental Care Capital-Strathroy:** Funding \$1,050,100. No expenses to date, but some active leads on space in Strathroy.

### Shared Funding Programs *(numbers represent surplus/deficit – includes revenue & expenses)*

**Office of the Medical Officer of Health** \$486k surplus

*Office of the Associate MOH:* \$61k fav. Wages & Benefits \$84k fav offset with overtime \$10k unf.

Funding is also \$13k unf (from miscellaneous revenue and enhanced provincial funding).

*Office of the MOH:* \$16k fav. Wages & Benefits \$26k fav offset with overtime \$9k unf.

*PHAS:* \$65k fav. Wages & Benefits \$77k fav offset with overtime \$17k unf.

*Program Planning & Evaluation:* \$343k fav. Wages & Benefits \$337k fav with no charges for Emergency Planning, Program Assistants (Records Management), and Librarian. \$6k fav in General Expenses with no charges except for library supplies.

**Office of the Chief Nursing Officer** \$166k surplus

*Chief Nursing Officer:* \$120k fav. Wages & Benefits \$132k fav with no charges for CNO & Administration Health Equity. \$9k fav in General Expenses with no charges through Q2. Special Projects-NFP is \$21k unf with no budget for this item, charged as consulting fees.

*Health Equity:* \$45k fav. Wages & Benefits \$26k fav. Professional Fees also \$13k fav with the remaining General Expenses seeing no charges through Q2.

**Environmental Health & Infectious Diseases** \$884k surplus

*Community Outreach & Clinical Support Services:* \$145k unf. Wages & Benefits \$128k unf (Administration and Outreach Worker are overspent by \$207k; \$73k unf wages for non-budgeted Clinical Team Assistant; \$162k fav wages with no charges for PHN and Dental Assistant). Unfavorable wages have also caused Benefits to be \$23k unf.

*Food Safety & Healthy Environments:* \$152k fav. Wages for the Public Health Inspectors \$121k fav. Benefits \$17k fav. Travel & Staff Development \$8k fav.

*Infectious Diseases:* \$444k fav. Wages \$235k fav (PHN \$98k and PHI \$121k). Benefits \$58k fav. Also \$146k fav from increased Shared Grant Income for the IPAC Hub.

*Office of the Director:* \$22k fav, all related to Wages and Benefits.

*Safe Water & Vector-Borne Diseases:* \$113k fav. Wages & Benefits are nearly flat to budget with \$8k fav. Mosquito Identification & Abatement \$62k fav. Travel \$14k fav. Promotional Materials \$8k fav.

*Sexual Health:* \$305k fav. Wages & Benefits \$86k fav. Clinic Physician fees \$22k fav. Needle Exchange \$97k fav. Oral Contraceptives \$91k fav. No spending against Promotional Projects \$10k fav.

*Vaccine Preventable Disease:* \$7k unf. No grant funding for MenC & HPV Gardasil \$53k unf and printing costs \$10k unf. Wages & Benefits \$33k fav. Vaccines \$26k fav.

**Healthy Living** \$573k surplus

*Child Health Team:* \$175k unf. Wages & Benefits \$210k unf (\$83k unf non-budgeted casual PHN's, \$86k unf wages for PHN's, \$45k unf Benefits). Minimal spending in General Expenses \$34k fav.

*Chronic Disease & Tobacco Control:* \$112k fav. Wages & Benefits \$76k fav. Program Materials were spent to budget. Travel, Accommodations and Meetings \$8k fav. No spending on Advertising \$17k fav.

*Healthy Communities & Injury Prevention:* \$440k fav. Received funding against no budget \$59k fav (Road Safety \$7k, Low Risk Drinking \$1.6k, Active & Safe Routes to School \$25k, CDAS \$25k). Wages and Benefits \$355k fav (\$272k fav PHN's, \$72k fav benefits). Minimal spending across General Expenses contributing \$26k fav.

*Office of the Director:* \$44k fav. Wages & Benefits \$33k fav (\$31k due to no charges for Administration wages). There were no charges to General Expenses amounting to \$10k fav.

*Oral Health Programs:* \$24k fav. Wages & Benefits are flat to budget. Materials and Supplies \$7k fav. Travel & Accommodations \$6k fav. No spending on Dental Equipment \$6k fav and Special Projects \$3k.

*SFO-South West TCAN:* \$150k fav. Wages & Benefits \$52k fav. Six projects included here with minimal spending against budget \$73k fav. Travel, Accommodations, Meetings \$6k fav.

*Young Adult Team:* \$22k unf. Wages & Benefits \$39k unf (PHN's were \$58k unf offset with no spending for the Dietician \$39k fav, Overtime \$13k unf, Benefits \$12k unf). Materials & Supplies were overspent \$3k unf while other General Expenses were \$21k fav.

**Healthy Start** \$435k surplus

*Early Years Community Health:* \$55k fav. Wages & Benefits \$42k fav. Other than Program Resources, General Expenses remained unspent \$14k fav.

*Healthy Beginnings Visiting & Group Programs:* \$229k fav. Wages & Benefits \$197k fav with minimal spending across General Expenses \$33k fav.

*Healthy Families Home Visiting:* \$155k fav. Wages & Benefits \$117k fav. Minimal spending in General Expenses \$38k fav.

*Office of the Director:* \$3k unf. Wages & Benefits \$9k unf offset with \$6k fav General Expenses.

**Healthy Organization** \$607k deficit or \$190k fav excluding the gap adjustment

*Communications:* \$42k unf. Wages are \$30k unf, Overtime \$9k unf, Benefits \$10k unf. Minimal spending in General Expenses \$8k fav.

*Finance:* \$70k unf. Wages are \$32k unf, Overtime \$30k unf, Benefits \$9k unf. General expenses <nil>

except for small spending in Supplies.

*General – Main MLHU:* \$462k unf or \$335k fav excluding the gap adjustment. Nurses Retention Incentive funding \$559k fav. A non-budgeted labour relations cost required \$160k unf spending. Also includes the gap adjustment \$797k unf. Legal Fees were also overspent at \$53k unf and Insurance was \$93k unf due to the timing of the payment within the budget. Utilities \$40k fav while Postage \$39k unf.

*Human Resources:* \$109k unf. Wages are \$63k unf, Overtime \$42k unf, Benefits \$9k unf. Minimal spending in General Expenses \$5k fav.

*Information Technology:* \$27k fav. Misc Revenue \$100k unf due to the cancellation of Special Projects – Electronic Medical Records. Wages & Benefits \$58k fav (no management wages offset with increased System Analyst wages). Computer Equipment & Software \$49k fav. IT Consulting Fees also \$15k fav.

*Office of the Director:* \$9k unf. Wages & Benefits \$39k unf as the CEO position was unbudgeted; partially offset by vacant Director, Healthy Organization role. Professional Fees-Be Well \$16k unf. Staff Education \$36k fav.

*Procurement & Operations:* \$32k unf. Wages & Benefits - additional head count over budget.

*Strategy, Risk & Privacy:* \$90k fav. Wages & Benefits due to vacancies.

## Forecast

Forecasting is a critical process to understanding risk and opportunities from an annual perspective. The focus is on Annual Forecast compared to the 2022 Budget and what changes, or events, have taken place to warrant a change from the Board approved budget.

### **Q1 Forecast Changes:**

+ \$35 Mandatory Program funding approved \$20,004,600 vs budget \$20,004,565 (Ministry rounding).

### **Changes or events that impact programs only:**

1. Ontario Seniors Dental Care Program funding \$2,191,500 vs budget \$1,861,400. Increased funding was offset with increased Professional Services (outside dental services).
2. School Focused Nurses Initiative funding \$1,642,700 vs budget \$726,000. Increased funding was offset with increased wages and benefits for PHN's.
3. COVID-19 Recovery funding was not approved. Decreased funding was offset with decreased wages, benefits, and travel costs.
4. Special Projects (EMR) funding was not approved. Decreased funding was offset with decreased wages (both funding and expense was budgeted under Information Technology).

### **Items Excluded:**

All capital-related transactions are excluded, only operating funds are included.

### **Q2 Forecast Changes:**

#### **Salaries, Wages and Benefits:**

Shared Funding Programs were adjusted using department vacancy rates. These rates were applied against only three (3) of the remaining six (6) months to calculate projected favourability. This favourability was added to the already accumulated favourability to Q2. This method assumes a full complement for the last three (3) months of the year.

COVID-19 – Vaccine Clinics: Q2 actual salaries, wages and benefits exceeded budget by nearly 20% indicating a heavier reliance on the clinics with uncertainty for the next six (6) months. As such, the forecast for the last six (6) months was made equal to the actual costs incurred during the first six (6) months.

COVID-19 – C&CM: Q2 actual salaries, wages and benefits were 62% of budget indicating a decline in the Case and Contact Management team in alignment with Ministry direction, with a further decline expected. As such, the forecast for the last six (6) months was made equal to 75% of the actual costs incurred during the first 6 months.

#### **General Expenses** *(details included in Schedule A.4)*

These expenses include program supplies, professional services, occupancy costs, and staff travel and development. Q2 actual spending versus annual budget was reviewed with Directors, and the forecast was developed by estimating annual spending requirements.

## Cashflow Projections

Bank balances: June 30<sup>th</sup> was \$4,133,230 positive. As at July 20<sup>th</sup> it was \$3,532,826 positive.

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

Outstanding bank loan: Fixed \$3,050,000 owing \$2,870,242. Variable \$1,150,000 owing \$1,063,750.

Note: Employment Cost Reserve: \$176,077. A declared reserve on our financial statements. This is not the same as money in the bank, but there should be cash available to fund the reserve if called upon.

**The First Quarter:** Cash balance unfavourable (\$135,998). Cash was depleted in the first quarter with increased payroll and no COVID-19 funding. Payroll averaged \$1.8 million per payment against an average of \$1.4 million and there were three (3) pays withdrawn from the account in March (actual 3 pays will occur in April, but the bank withdraws in advance of payment). Payroll was more than average due to increased overtime and vaccine clinic operations.

**The Second Quarter:** Cash balance favourable \$4,133,230. Payroll has returned to slightly higher than average at \$1.489 million per payment. COVID-19 funding was received in April for \$1,777k (related to 2021) and again in June for \$6,790k (related to 2022). Funding was received during June for the Nurses Retention Incentive \$991,748 with disbursements totaling \$559,251 – the second payment is estimated for October.

### Ministry Claw Backs / Prior Year Adjustments / Capital (as per Schedule B – Cashflow Schedule)

**February:** *\$1,054,677 Paid.* 2021 School Focused Nurses Initiative. MLHU had received \$2.2 million with forecasted usage of \$924,470. The Ministry clawed back \$1,054,677. MLHU now owes the Ministry \$220,853.

**March:** *\$81,244 Received.* Vaccine reimbursement of \$87,366 offset with a claw back of \$6,122 for compensation initiative.

**April:** *\$1,776,900 Received.* 2021 COVID-19 funds received. Required \$1,082,558 to balance. MLHU now owes the Ministry \$694,342.

**June:** *\$82,524 Received.* Current year funding for Seniors Dental Capital-Strathroy (this funding is under review to determine if it is operating or capital funds).

### Forecast Assumptions:

**August:** *\$6,789,900 Received.* Following the funding announcement from May 2, the Ministry held a meeting on May 5 to further discuss funding. Although no clear date was provided for COVID-19 funding, MLHU has forecasted to receive the remaining half of the approved \$13.6 million during August.

**August:** *\$324,121 Owing.* A review of MLHU's submitted 2019 Annual Reconciliation Report (ARR) has determined that this amount is owed to the Ministry.

**October:** *Nurses Retention Incentive.* This is a 100% funded incentive with funding being equal to the payment. Estimated payment of \$432,497.

**October:** *\$1,000,000 Owing.* School Focused Nurses Initiative. Approved funding \$1,642,700k with forecasted spend <\$100,000. Anticipated claw back during current year.

**December:** *\$9,063,804 Received.* The amount of funding required to balance Shared Funding Programs and COVID-19 expenses to zero, no surplus and no deficit.

**December's forecast includes the following adjustments to total \$2,011,414 owing:**

**\$1,419,130 Owing.** 2020 COVID-19. COVID-19 costs were estimated at \$5,996,023 during the 2020 Q4 Standard Activity Report (SAR) submission – this is the amount that was paid to the MLHU in 2021. Final COVID-19 costs were determined to be \$4,576,893 and reported as such in the audited ARR (Annual Reconciliation Report).

**\$235,388 Owing.** 2020 Senior Dental Care Program. MLHU received \$1,861,400 and used \$824,233. The Ministry claw backed \$801,779 with the balance still owing.

**\$210,001 Owing.** 2021 Senior Dental Care Program. MLHU received \$1,861,400 and used \$1,651,399 with \$210,001 now owing.

**\$220,853 Owing.** 2021 School Focused Nurses Initiative. Represents the estimated remaining amount that was not clawed back in February as noted above (2,200,000 funding - 924,470 usage = 1,054,677 claw back).

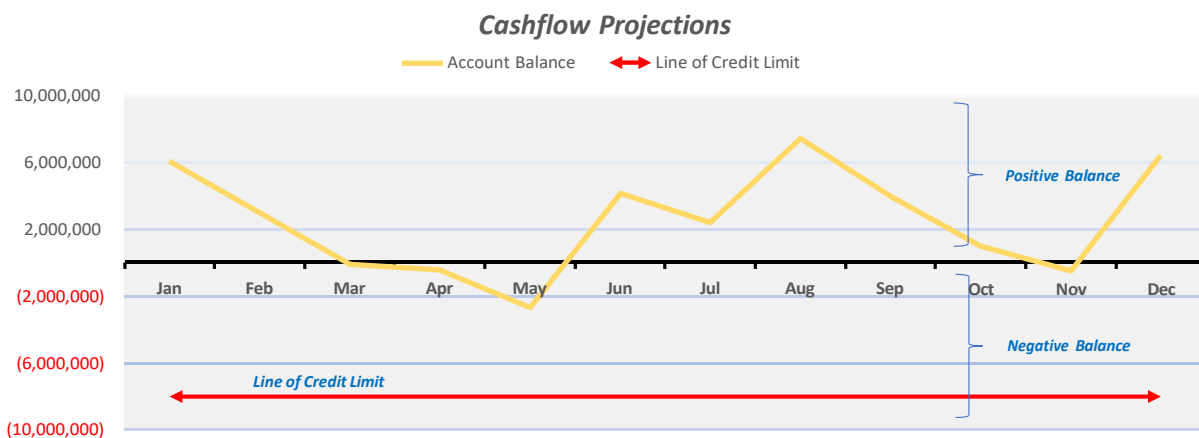
**\$318,300 Receivable.** Capital funding for Strathroy Dental: MLHU received \$700,000 to date and were approved for an additional \$350,100 (\$318,300 in 2022 and \$31,800 in 2023) to bring the total to \$1,050,100.

**\$450,000 Receivable.** 2021 Year-End and COVID-19. The Ministry approved an additional \$2,226,900 on March 31 to further support 2021 operations of which MLHU received \$1,776,900 on April 26. The remaining \$450,000 is outstanding.

**\$694,342 Owing.** 2021 Year-End and COVID-19. Required \$1,082,558 to balance – the 2021 Q4 presentation showed a draft, non-audited, requirement of \$1,451,665. This amount was reduced through the year end closing process. On April 26, MLHU received \$1,776,900 and now owe the Ministry \$694,342.

*Note: Net 2021 Year-End & COVID-19. MLHU owes the Ministry \$244,342 (694,342 owing - 450,000 receivable).*

Below is an estimate of cashflow projections based on the above commentary.



## Schedule A – Consolidated Results

Q2 Financials, ending June 30, 2022

(revenue)/expenses	Q2 from Jan to Jun			Full Year from Jan to Dec		
	Actual	Budget	fav/(unf)	Forecast	Budget	fav/(unf)
<b>Shared Funding Programs</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(16,204,171)</b>	<b>(15,590,624)</b>	<b>613,547</b>	<b>(31,103,080)</b>	<b>(31,181,248)</b>	<b>(78,168)</b>
Salaries & Wages	9,061,914	10,267,036	1,205,122	18,219,017	20,534,072	2,315,055
Salaries & Wages Overtime	234,577	15,144	(219,433)	336,974	30,288	(306,686)
Benefits	2,294,955	2,676,719	381,764	4,784,080	5,203,438	419,358
Gap	0	(796,884)	(796,884)	0	(1,593,768)	(1,593,768)
General Expenses	2,750,194	3,503,609	753,415	6,900,319	7,007,219	106,900
<b>Total Expenses</b>	<b>14,341,641</b>	<b>15,665,624</b>	<b>1,323,983</b>	<b>30,240,389</b>	<b>31,181,249</b>	<b>940,859</b>
<b>(Surplus) / Deficit</b>	<b>(1,862,530)</b>	<b>75,000</b>	<b>1,937,530</b>	<b>(862,691)</b>	<b>1</b>	<b>862,691</b>
<b>COVID-19 Programs (816, 818, SFNI)</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(7,814,550)</b>	<b>(14,397,447)</b>	<b>(6,582,897)</b>	<b>(13,579,800)</b>	<b>(28,794,894)</b>	<b>(15,215,094)</b>
Salaries & Wages	7,371,210	9,635,493	2,264,283	13,973,826	19,270,986	5,297,160
Salaries & Wages Overtime	1,734,611	955,052	(779,559)	3,019,891	1,910,105	(1,109,786)
Benefits	1,282,639	1,710,529	427,890	2,362,767	3,421,058	1,058,291
General Expenses	1,802,920	2,096,373	293,453	4,149,811	4,192,745	42,934
<b>Total Expenses</b>	<b>12,191,381</b>	<b>14,397,447</b>	<b>2,206,066</b>	<b>23,506,295</b>	<b>28,794,894</b>	<b>5,288,599</b>
<b>(Surplus) / Deficit</b>	<b>4,376,831</b>	<b>0</b>	<b>(4,376,831)</b>	<b>9,926,495</b>	<b>(0)</b>	<b>(9,926,495)</b>
<b>Combined: (Surplus)/Deficit</b>	<b>2,514,301</b>	<b>75,000</b>	<b>(2,439,301)</b>	<b>9,063,804</b>	<b>1</b>	<b>(9,063,803)</b>
<b>Other 100% Funded Programs</b>						
<b>Seniors Dental Program (172)</b>						
<b>Grants, User Fees &amp; Other Income</b>	<b>(1,013,222)</b>	<b>(930,700)</b>	<b>82,522</b>	<b>(2,191,500)</b>	<b>(1,861,400)</b>	<b>330,100</b>
Salaries & Wages	120,812	253,167	132,355	506,334	506,334	0
Salaries & Wages Overtime	5,078	0	(5,078)	0	0	0
Benefits	33,413	67,115	33,702	134,230	134,230	0
General Expenses	251,819	610,418	358,599	1,550,936	1,220,836	(330,100)
<b>Total Expenses</b>	<b>411,122</b>	<b>930,700</b>	<b>519,578</b>	<b>2,191,500</b>	<b>1,861,400</b>	<b>(330,100)</b>
<b>(Surplus) / Deficit</b>	<b>(602,100)</b>	<b>(0)</b>	<b>602,100</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

## Schedule A.1 – Shared Funding Programs

Q2 Financials, ending June 30, 2022

(revenue)/expenses	Q2 from Jan to Jun			Full Year from Jan to Dec		
	Actual	Budget	fav / (unf)	Forecast	Budget	fav/(unf)
<b>Office of the Medical Officer of Health</b>						
Office of the Associate MOH	95,412	156,835	61,423	(177,127)	313,670	490,797
Office of the MOH	221,098	237,637	16,538	486,148	475,273	(10,875)
Population Health Assess & Surveillance	243,272	308,338	65,066	640,364	616,675	(23,689)
Program Planning & Evaluation	121,830	465,169	343,339	802,284	930,337	128,054
<b>Office of the Medical Officer of Health Total</b>	<b>681,612</b>	<b>1,167,978</b>	<b>486,366</b>	<b>1,751,670</b>	<b>2,335,956</b>	<b>584,286</b>
<b>Office of the Chief Nursing Officer Division</b>						
Chief Nursing Officer	140,379	260,686	120,306	377,540	521,371	143,831
Health Equity	180,920	226,550	45,630	439,100	453,100	14,000
<b>Office of the Chief Nursing Officer Division Total</b>	<b>321,299</b>	<b>487,236</b>	<b>165,937</b>	<b>816,641</b>	<b>974,472</b>	<b>157,831</b>
<b>Environmental Health &amp; Infectious Diseases</b>						
Community Outreach & Clinical Support Services	611,782	466,697	(145,086)	942,704	933,393	(9,311)
Food Safety & Healthy Environments	761,883	914,004	152,121	1,813,509	1,828,009	14,500
Infectious Diseases	246,776	690,606	443,829	609,015	1,381,211	772,196
Office of the Director	109,183	130,858	21,675	265,212	261,715	(3,497)
Safe Water & Vector-Borne Diseases	567,884	681,018	113,134	1,376,696	1,362,036	(14,660)
Sexual Health	925,949	1,231,144	305,196	2,403,615	2,462,289	58,674
Vaccine Preventable Disease	767,555	760,911	(6,644)	1,531,495	1,521,822	(9,673)
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>3,991,013</b>	<b>4,875,238</b>	<b>884,224</b>	<b>8,942,247</b>	<b>9,750,476</b>	<b>808,229</b>
<b>Healthy Living</b>						
Child Health Team	1,031,868	856,793	(175,075)	1,705,288	1,713,587	8,299
Chronic Disease & Tobacco Control	561,340	673,303	111,963	1,358,091	1,346,607	(11,485)
Healthy Communities & Injury Prevention	196,668	636,182	439,514	356,924	1,272,365	915,441
Office of the Director	92,696	136,258	43,562	272,516	272,516	0
Oral Health Programs	491,507	515,959	24,452	1,076,178	1,031,918	(44,260)
SFO-South West TCAN	73,462	223,929	150,467	448,666	447,858	(809)
Young Adult Team	595,873	574,071	(21,801)	1,159,512	1,148,143	(11,370)
<b>Healthy Living Total</b>	<b>3,043,414</b>	<b>3,616,496</b>	<b>573,082</b>	<b>6,377,175</b>	<b>7,232,993</b>	<b>855,818</b>
<b>Healthy Start</b>						
Best Beginnings - Cost Shared	(314)	0	314	0	0	0
Early Years Community Health Promotion	521,780	577,132	55,353	1,166,469	1,154,265	(12,204)
Early Years Team	1,390	0	(1,390)	0	0	0
Healthy Beginnings Visiting & Grp Programs	614,265	843,807	229,542	1,170,285	1,687,613	517,329
Healthy Families Home Visiting	287,329	441,947	154,618	871,393	883,893	12,500
Office of the Director	112,075	109,078	(2,997)	221,466	218,155	(3,311)
Reproductive Health Team	195	0	(195)	0	0	0
<b>Healthy Start Total</b>	<b>1,536,719</b>	<b>1,971,964</b>	<b>435,245</b>	<b>3,429,613</b>	<b>3,943,927</b>	<b>514,314</b>
<b>Healthy Organization</b>						
Communications	344,710	302,692	(42,018)	606,626	605,384	(1,242)
Finance	264,016	193,587	(70,429)	432,774	387,174	(45,600)
General - Main MLHU	(13,779,899)	(14,241,494)	(461,594)	(26,701,696)	(28,632,988)	(1,931,292)
Human Resources	541,249	431,920	(109,328)	927,654	863,841	(63,813)
Information Technology	733,731	761,064	27,333	1,537,484	1,522,128	(15,357)
Office of the Director	193,185	184,111	(9,074)	368,222	368,222	0
Procurement & Operations	131,626	99,254	(32,372)	198,508	198,508	0
Strategy, Risk & Privacy	134,796	224,954	90,159	450,392	449,909	(483)
<b>Healthy Organization Total</b>	<b>(11,436,587)</b>	<b>(12,043,911)</b>	<b>(607,324)</b>	<b>(22,180,036)</b>	<b>(24,237,822)</b>	<b>(2,057,786)</b>
<b>(Surplus) / Deficit</b>	<b>(1,862,530)</b>	<b>75,000</b>	<b>1,937,530</b>	<b>(862,691)</b>	<b>1</b>	<b>862,691</b>

### Notes:

These results are for MLHU only and exclude MLHU2 which are all 100% funded programs.



## Schedule A.2 – COVID-19

### Q2 Financials, ending June 30, 2022

<i>(revenue)/expenses</i>	Q2 from Jan to Jun			Full Year from Jan to Dec		
	Actual	Budget	fav / (unf)	Forecast	Budget	fav/(unf)
<b>816, Immunization COVID-19 Clinics</b>						
<b>Revenue</b>						
Grant Revenue	(4,260,450)	(6,517,676)	(2,257,226)	(8,266,800)	(13,035,351)	(4,768,551)
<b>Revenue Total</b>	<b>(4,260,450)</b>	<b>(6,517,676)</b>	<b>(2,257,226)</b>	<b>(8,266,800)</b>	<b>(13,035,351)</b>	<b>(4,768,551)</b>
<b>Expense</b>						
Salary & Wages	4,084,829	3,239,013	(845,816)	8,186,941	6,478,026	(1,708,915)
Salary & Wages - OT	835,948	955,052	119,104	1,671,896	1,910,105	238,209
Benefits	615,786	482,830	(132,955)	1,231,571	965,660	(265,911)
Furniture & Equipment	885,615	817,396	(68,219)	1,634,791	1,634,791	0
Occupancy Costs	407,232	143,100	(264,132)	286,200	286,200	0
Other (Program) Costs	0	20	20	41	41	0
Program Supplies	153,032	287,104	134,072	464,207	574,207	110,000
Professional Services	166,826	535,479	368,653	1,070,959	1,070,959	0
Staff Development	5,342	214	(5,129)	10,427	427	(10,000)
Travel	6,034	57,467	51,433	50,000	114,934	64,934
<b>Expense Total</b>	<b>7,160,645</b>	<b>6,517,676</b>	<b>(642,969)</b>	<b>14,607,034</b>	<b>13,035,351</b>	<b>(1,571,683)</b>
<b>816, Immunization COVID-19 Clinics Total</b>	<b>2,900,195</b>	<b>0</b>	<b>(2,900,195)</b>	<b>6,340,234</b>	<b>(0)</b>	<b>(6,340,234)</b>
<b>818, COVID-19</b>						
<b>Revenue</b>						
Grant Revenue	(3,554,100)	(7,879,772)	(4,325,672)	(5,313,000)	(15,759,543)	(10,446,543)
<b>Revenue Total</b>	<b>(3,554,100)</b>	<b>(7,879,772)</b>	<b>(4,325,672)</b>	<b>(5,313,000)</b>	<b>(15,759,543)</b>	<b>(10,446,543)</b>
<b>Expense</b>						
Salary & Wages	3,286,381	6,396,480	3,110,099	5,786,885	12,792,960	7,006,075
Salary & Wages - OT	898,664	0	(898,664)	1,347,995	0	(1,347,995)
Benefits	666,854	1,227,699	560,845	1,131,196	2,455,398	1,324,202
Furniture & Equipment	107,839	0	(107,839)	200,000	0	(200,000)
Interest Expense	6,335	10,000	3,665	20,000	20,000	0
Occupancy Costs	25,729	78,250	52,521	151,500	156,500	5,000
Other (Program) Costs	36,816	35,000	(1,816)	73,000	70,000	(3,000)
Program Supplies	832	95,293	94,460	136,585	190,585	54,000
Professional Services	1,005	30,000	28,995	45,000	60,000	15,000
Staff Development	0	1,300	1,300	2,600	2,600	0
Travel	281	5,750	5,469	4,500	11,500	7,000
<b>Expense Total</b>	<b>5,030,736</b>	<b>7,879,772</b>	<b>2,849,035</b>	<b>8,899,261</b>	<b>15,759,543</b>	<b>6,860,282</b>
<b>818, COVID-19 Total</b>	<b>1,476,636</b>	<b>0</b>	<b>(1,476,636)</b>	<b>3,586,261</b>	<b>0</b>	<b>(3,586,261)</b>
<b>(Surplus) / Deficit</b>	<b>4,376,831</b>	<b>0</b>	<b>(4,376,831)</b>	<b>9,926,495</b>	<b>(0)</b>	<b>(9,926,495)</b>

## Schedule A.3 – Seniors Dental Program

Q2 Financials, ending June 30, 2022

<i>(revenue)/expenses</i>	Q2 from Jan to Jun			Full Year from Jan to Dec		
	Actual	Budget	fav / (unf)	Forecast	Budget	fav/(unf)
<b>Revenue</b>						
Grant Revenue	(1,013,222)	(930,700)	82,522	(2,191,500)	(1,861,400)	330,100
<b>Revenue Total</b>	<b>(1,013,222)</b>	<b>(930,700)</b>	<b>82,522</b>	<b>(2,191,500)</b>	<b>(1,861,400)</b>	<b>330,100</b>
<b>Expense</b>						
Salary & Wages	120,812	253,167	132,355	506,334	506,334	0
Salary & Wages - OT	5,078	0	(5,078)	0	0	0
Benefits	33,413	67,115	33,702	134,230	134,230	0
Furniture & Equipment	3,424	82,918	79,494	165,836	165,836	0
Program Supplies	16,178	64,000	47,822	128,000	128,000	0
Professional Services	232,217	457,500	225,283	1,245,100	915,000	(330,100)
Staff Development	0	1,000	1,000	2,000	2,000	0
Travel	0	5,000	5,000	10,000	10,000	0
<b>Expense Total</b>	<b>411,122</b>	<b>930,700</b>	<b>519,578</b>	<b>2,191,500</b>	<b>1,861,400</b>	<b>(330,100)</b>
<b>(Surplus) / Deficit</b>	<b>(602,100)</b>	<b>(0)</b>	<b>602,100</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

## Schedule A.4 – General Expense Details

Q2 Financials, ending June 30, 2022

	Q2 from Jan to Jun			Full Year from Jan to Dec		
	Actual	Budget	fav / (unf)	Forecast	Budget	fav/(unf)
<b>Office of the Medical Officer of Health</b>						
Other (Program) Costs	107	3,220	3,113	6,440	6,440	0
Professional Services	2,149	3,500	1,351	7,000	7,000	0
Program Supplies	14,378	13,594	(784)	27,188	27,188	0
Staff Development	2,872	5,625	2,753	10,000	11,250	1,250
Travel	77	5,750	5,673	6,850	11,500	4,650
<b>Office of the Medical Officer of Health Total</b>	<b>19,582</b>	<b>31,689</b>	<b>12,107</b>	<b>57,478</b>	<b>63,378</b>	<b>5,900</b>
<b>Office of the Chief Nursing Officer Division</b>						
Other (Program) Costs	21,268	4,500	(16,768)	9,000	9,000	0
Professional Services	2,849	16,000	13,151	20,000	32,000	12,000
Program Supplies	156	4,157	4,001	5,313	8,313	3,000
Staff Development	107	4,000	3,893	8,000	8,000	0
Travel	0	3,000	3,000	4,000	6,000	2,000
<b>Office of the Chief Nursing Officer Division Total</b>	<b>24,380</b>	<b>31,657</b>	<b>7,276</b>	<b>46,313</b>	<b>63,313</b>	<b>17,000</b>
<b>Environmental Health &amp; Infectious Diseases</b>						
Cost of Goods Sold	0	26,150	26,150	52,300	52,300	0
Furniture & Equipment	2,798	7,250	4,452	14,500	14,500	0
Other (Program) Costs	(270)	29,099	29,370	58,199	58,199	0
Professional Services	273,079	452,367	179,288	904,734	904,734	0
Program Supplies	127,635	219,863	92,228	439,725	439,725	0
Staff Development	2,830	8,472	5,642	10,945	16,945	6,000
Travel	14,259	41,886	27,627	60,773	83,773	23,000
<b>Environmental Health &amp; Infectious Diseases Total</b>	<b>420,331</b>	<b>785,088</b>	<b>364,757</b>	<b>1,541,176</b>	<b>1,570,176</b>	<b>29,000</b>
<b>Healthy Living</b>						
Furniture & Equipment	0	7,351	7,351	14,701	14,701	0
Other (Program) Costs	1,639	24,873	23,234	49,745	49,745	0
Professional Services	4,510	14,612	10,102	29,225	29,225	0
Program Supplies	62,187	219,327	157,140	438,654	438,654	0
Staff Development	1,530	12,608	11,078	25,215	25,215	0
Travel	7,232	43,380	36,148	61,760	86,760	25,000
<b>Healthy Living Total</b>	<b>77,098</b>	<b>322,150</b>	<b>245,052</b>	<b>619,300</b>	<b>644,300</b>	<b>25,000</b>
<b>Healthy Start</b>						
Furniture & Equipment	112	750	638	1,500	1,500	0
Occupancy Costs	0	500	500	1,000	1,000	0
Other (Program) Costs	581	1,875	1,294	3,750	3,750	0
Professional Services	7,566	27,132	19,566	54,264	54,264	0
Program Supplies	11,685	45,913	34,228	91,826	91,826	0
Staff Development	391	9,812	9,422	14,625	19,625	5,000
Travel	3,303	27,085	23,783	29,170	54,170	25,000
<b>Healthy Start Total</b>	<b>23,637</b>	<b>113,068</b>	<b>89,431</b>	<b>196,135</b>	<b>226,135</b>	<b>30,000</b>
<b>Healthy Organization</b>						
Board Expenses	21,590	19,500	(2,090)	39,000	39,000	0
Furniture & Equipment	241,649	294,618	52,970	589,237	589,237	0
Interest Expense	114,350	129,654	15,304	259,308	259,308	0
Occupancy Costs	1,208,967	1,205,495	(3,472)	2,410,990	2,410,990	0
Other (Program) Costs	65,830	64,175	(1,655)	128,350	128,350	0
Professional Services	424,140	398,097	(26,043)	796,195	796,195	0
Program Supplies	100,800	56,078	(44,723)	112,155	112,155	0
Staff Development	6,707	43,111	36,404	86,222	86,222	0
Travel	1,134	9,230	8,096	18,460	18,460	0
<b>Healthy Organization Total</b>	<b>2,185,166</b>	<b>2,219,958</b>	<b>34,792</b>	<b>4,439,917</b>	<b>4,439,917</b>	<b>0</b>
<b>Covid-19</b>						
Furniture & Equipment	993,454	817,396	(176,058)	1,834,791	1,634,791	(200,000)
Interest Expense	6,335	10,000	3,665	20,000	20,000	0
Occupancy Costs	432,961	221,350	(211,611)	437,700	442,700	5,000
Other (Program) Costs	36,816	35,020	(1,796)	73,041	70,041	(3,000)
Professional Services	167,832	565,479	397,648	1,115,959	1,130,959	15,000
Program Supplies	153,865	382,396	228,532	600,792	764,792	164,000
Staff Development	5,342	1,514	(3,829)	13,027	3,027	(10,000)
Travel	6,315	63,217	56,902	54,500	126,434	71,934
<b>Covid-19 Total</b>	<b>1,802,920</b>	<b>2,096,373</b>	<b>293,453</b>	<b>4,149,811</b>	<b>4,192,745</b>	<b>42,934</b>
<b>Total Expenses</b>	<b>4,553,114</b>	<b>5,599,982</b>	<b>1,046,868</b>	<b>11,050,130</b>	<b>11,199,964</b>	<b>149,834</b>

## Schedule B – Cashflow Schedule

### Cashflow Actual & Forecast 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
Opening Cash Balance	10,505,109	6,087,405	2,957,693	(135,998)	(464,604)	(2,707,972)	4,133,230	2,476,199	7,536,207	4,135,675	1,190,252	(229,705)	10,505,109	
Cash Receipts	2,944,209	3,142,787	3,484,629	3,050,117	2,914,835	11,139,365	3,196,464	9,986,364	3,196,464	3,339,885	3,196,463	12,194,575	61,786,158	
Cash Disbursements	(7,750,197)	(6,272,500)	(6,578,320)	(3,378,723)	(5,158,203)	(4,298,164)	(4,853,494)	(4,926,356)	(6,596,995)	(6,285,308)	(4,616,420)	(5,217,525)	(65,932,206)	
<b>Ending Cash Balance</b>	<b>6,087,405</b>	<b>2,957,693</b>	<b>(135,998)</b>	<b>(464,604)</b>	<b>(2,707,972)</b>	<b>4,133,230</b>	<b>2,476,199</b>	<b>7,536,207</b>	<b>4,135,675</b>	<b>1,190,252</b>	<b>(229,705)</b>	<b>6,747,344</b>	<b>6,359,061</b>	
<b>Receipts:</b>														
MOH Mandatory Programs	1,651,958	1,651,958	1,651,965	1,650,542	1,650,542	1,650,542	1,667,047	1,667,047	1,667,047	1,667,047	1,667,047	1,667,048	19,909,790	20,004,565
MOH Mitigation Funding	0	226,884	113,441	85,082	102,098	180,890	113,442	113,442	113,442	113,442	113,442	113,438	1,389,043	1,361,300
MOH Other Funding	6,686	6,686	6,689	6,040	6,040	997,788	16,025	16,025	16,025	159,447	16,025	16,021	1,269,498	392,300
Grant Income IPAC	0	0	292,986	0	0	0	0	0	0	0	0	0	292,986	292,986
City of London	558,714	665,414	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,067	612,061	7,344,792	7,344,798
County of Middlesex	108,942	0	108,942	228,723	0	239,563	119,782	119,782	119,782	119,782	119,782	119,782	1,404,862	1,404,859
100% Covid / Recovery						6,789,900		6,789,900				9,063,804	22,643,604	28,068,894
100% SFNI	184,250	184,250	184,250	60,500	157,300	254,100	136,892	136,892	136,892	136,892	136,892	71,209	1,780,317	726,000
100% Senior Dental Care Pgrm	155,116	155,116	155,118	155,116	155,116	155,116	210,134	210,134	210,134	210,134	210,133	210,133	2,191,500	1,861,400
Other Revenue (from Operations)	71,601	11,282	121,580	45,096	24,730	52,457	31,703	31,703	31,703	31,703	31,703	31,707	516,968	380,440
Discreet Programs (flow-thru)				0	0	0	46,900	46,900	46,900	46,900	46,900	46,898	281,398	562,798
MOH Other Funding														
<b>Sub-Total - MLHU</b>	<b>2,737,266</b>	<b>2,901,590</b>	<b>3,247,037</b>	<b>2,843,166</b>	<b>2,707,893</b>	<b>10,932,423</b>	<b>2,953,992</b>	<b>9,743,892</b>	<b>2,953,992</b>	<b>3,097,413</b>	<b>2,953,991</b>	<b>11,952,101</b>	<b>59,024,757</b>	<b>62,400,340</b>
100% - Public Health of Canada		34,254	30,649				26,844	26,844	26,844	26,844	26,844	26,846	225,969	322,130
100% - Public Health of Ontario		0	0				8,685	8,685	8,685	8,685	8,685	8,688	52,113	104,223
100% - MCCSS	206,943	206,943	206,943	206,951	206,942	206,942	206,943	206,943	206,943	206,943	206,943	206,940	2,483,319	2,483,313
<b>Sub-Total - MLHU2</b>	<b>206,943</b>	<b>241,197</b>	<b>237,592</b>	<b>206,951</b>	<b>206,942</b>	<b>206,942</b>	<b>242,472</b>	<b>242,472</b>	<b>242,472</b>	<b>242,472</b>	<b>242,472</b>	<b>242,474</b>	<b>2,761,401</b>	<b>2,909,666</b>
<b>Total Cash Receipts</b>	<b>2,944,209</b>	<b>3,142,787</b>	<b>3,484,629</b>	<b>3,050,117</b>	<b>2,914,835</b>	<b>11,139,365</b>	<b>3,196,464</b>	<b>9,986,364</b>	<b>3,196,464</b>	<b>3,339,885</b>	<b>3,196,463</b>	<b>12,194,575</b>	<b>61,786,158</b>	<b>65,310,006</b>
<b>Budgeted Cash Receipts</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,503</b>	<b>5,442,473</b>	<b>65,310,006</b>	<b>65,310,006</b>
<b>Cash Disbursements:</b>														
Salaries and Wages	2,564,116	1,214,457	2,502,303	1,315,156	1,794,800	1,559,259	1,518,739	1,518,739	2,278,123	1,951,236	1,518,739	1,518,739	21,254,406	21,360,216
Benefits	633,943	388,995	575,210	379,734	401,137	381,948	411,377	411,377	600,973	411,377	411,377	411,377	5,418,827	5,412,943
General Expenses	1,440,796	1,058,790	610,393	1,777,180	1,292,303	702,423	926,384	925,125	925,185	925,701	939,310	925,701	12,449,289	8,426,055
Covid / SFNI / Recovery	1,751,871	2,612,317	2,209,353	1,476,603	1,768,997	1,530,116	1,770,844	1,770,844	2,460,693	1,770,844	1,770,844	1,770,844	22,664,170	28,794,894
GAP	0	0	0	0	0	0	0	0	0	0	0	(1,593,768)	(1,593,768)	(1,593,768)
<b>Sub-Total - MLHU</b>	<b>6,390,726</b>	<b>5,274,559</b>	<b>5,897,259</b>	<b>4,948,672</b>	<b>5,257,237</b>	<b>4,173,746</b>	<b>4,627,344</b>	<b>4,626,085</b>	<b>6,264,974</b>	<b>5,059,158</b>	<b>4,640,270</b>	<b>3,032,893</b>	<b>60,192,925</b>	<b>62,400,340</b>
<b>Sub-Total - MLHU2</b>	<b>206,943</b>	<b>241,197</b>	<b>237,592</b>	<b>206,951</b>	<b>206,942</b>	<b>206,942</b>	<b>226,150</b>	<b>226,150</b>	<b>332,021</b>	<b>226,150</b>	<b>226,150</b>	<b>173,218</b>	<b>2,716,406</b>	<b>2,909,666</b>
Ministry Clawbacks/Prior Yr/Capital		1,054,677	(81,244)	(1,776,900)		(82,524)		324,121		1,000,000		2,011,414	2,449,544	
HST Paid/(Received)		(282,722)			(305,976)			(250,000)			(250,000)		(1,088,698)	
Changes in Working Capital	1,152,528	(15,211)	524,713										1,662,030	
<b>Total Cash Disbursements</b>	<b>7,750,197</b>	<b>6,272,500</b>	<b>6,578,320</b>	<b>3,378,723</b>	<b>5,158,203</b>	<b>4,298,164</b>	<b>4,853,494</b>	<b>4,926,356</b>	<b>6,596,995</b>	<b>6,285,308</b>	<b>4,616,420</b>	<b>5,217,525</b>	<b>65,932,206</b>	<b>65,310,006</b>
<b>Budgeted Cash Disbursements</b>	<b>5,122,649</b>	<b>5,122,649</b>	<b>5,122,649</b>	<b>7,186,453</b>	<b>5,110,297</b>	<b>5,110,297</b>	<b>5,110,297</b>	<b>5,110,297</b>	<b>7,186,453</b>	<b>5,110,297</b>	<b>5,110,297</b>	<b>4,907,371</b>	<b>65,310,006</b>	<b>65,310,006</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, 2022:

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 2021 has been filed.
9. The Middlesex-London Health Unit has been named in a complaint to the Human Rights Tribunal of Ontario by a former student. The hearing has been completed and a decision to dismiss has been rendered that found no violation of human rights. The individual filed an Application to Divisional Court for a Judicial Review which was dismissed. The individual was seeking motion for leave to appeal, which was also dismissed. This matter is now closed. MLHU has also been named in a second complaint to the Human Rights Tribunal of Ontario by the same individual. This application is in respect to the recruitment of three management positions from 2017 and 2018 for which he was not selected for an interview. This matter is outstanding and there has been no follow up from HRTO.

10. The Middlesex-London Health Unit has been named in a legal action with respect to 'Cali Nails' or 'the numbered company that operated Cali Nails' for damages arising from the Order to close for Infection Prevention and Control (IPAC) infractions, and the publication of the associated Closure Order. The claim alleges that, as the Order to close and the associated public notice that the IPAC infractions could lead to blood borne infections, this directly led to the drop in its business and the closure of the salon. Ultimately damages are being sought as a result. Legal proceedings are ongoing.
11. 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 30<sup>th</sup> day of June 2022.



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Dr. Alexander Summers  
Medical Officer of Health



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Ms. Emily Williams  
Chief Executive Officer