

AGENDA
MIDDLESEX-LONDON BOARD OF HEALTH
Finance and Facilities Committee

Thursday, May 16, 2024 at 6 p.m.
MLHU Board Room – CitiPlaza
355 Wellington Street, London ON

1. DISCLOSURE OF CONFLICTS OF INTEREST

2. APPROVAL OF AGENDA – May 16, 2024

3. APPROVAL OF MINUTES – February 15, 2024

4. NEW BUSINESS

4.1 2024 Q1 Financial Update, Borrowing Update and Factual Certificate (Report No. 09-24FFC)

5. OTHER BUSINESS

The next meeting of the Middlesex-London Board of Health (Finance and Facilities Committee) is on Thursday, September 19, 2024 at 6 p.m. (in person)

6. ADJOURNMENT



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

Thursday, February 15, 2024, 6 p.m.
Microsoft Teams

MEMBERS PRESENT: Michael Steele (Committee Chair Appoint)
Matthew Newton-Reid
Selomon Menghsha
Michael McGuire (arrived at 6:06 p.m.)
Howard Shears
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)
Dr. Joanne Kearon, Associate Medical Officer of Health
Mary Lou Albanese, Director, Environmental Health, Infectious Disease and Clinical Services
Cynthia Bos, Associate Director, Human Resources and Labour Relations
David Jansseune, Associate Director, Finance and Operations/Chief Financial Officer
Morgan Lobzun, Communications Coordinator
Sarah Maaten, Director, Public Health Foundations
Dr. Mark Cachia, Public Health and Preventative Medicine Resident

At **6:01 p.m.**, Secretary and Treasurer Emily Williams called the meeting to order.

MEETING PROCEDURES

Election of 2024 Finance and Facilities Committee Chair

Secretary and Treasurer Emily Williams opened the floor to nominations for Chair of the Finance & Facilities Committee for 2024.

It was moved by **M. Newton-Reid, seconded by S. Menghsha**, *that Michael (Mike) Steele be nominated for Chair of the Finance and Facilities Committee for 2024.*

Carried

M. Steele accepted the nomination.

E. Williams called three times for further nominations. None were forthcoming.

It was moved by **S. Menghsha, seconded by M. Newton-Reid**, *that Michael (Mike) Steele be appointed as Chair of the Finance and Facilities Committee for 2024.*

Carried

DISCLOSURES OF CONFLICT OF INTEREST

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

APPROVAL OF AGENDA

It was moved by **M. Newton-Reid, seconded by S. Menghsha**, *that the AGENDA for the February 15, 2024 Finance and Facilities Committee meeting be approved.*

Carried

APPROVAL OF MINUTES

It was moved by **M. Newton-Reid, seconded by S. Menghsha**, *that the MINUTES of the September 14, 2023 Finance and Facilities Committee meeting be approved.*

Carried

NEW BUSINESS

2024 Finance and Facilities Committee Terms of Reference (Report No. 01-24FFC)

Secretary and Treasurer E. Williams presented the draft 2024 Finance and Facilities Committee Terms of Reference.

E. Williams noted that the 2024 Board of Health reporting calendar (including reporting from the Finance and Facilities Committee) was approved at the January 18, 2024 Board of Health meeting. The Terms of Reference for the Finance and Facilities Committee was last reviewed and approved at the December 14, 2023 Board of Health meeting to change the cadence and time of Committee meetings. Meetings are now quarterly and starting at 6 p.m. before the regularly scheduled Board of Health meetings.

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

- 1) *Receive Report No. 01-24FFC re: “2024 Finance and Facilities Committee Terms of Reference” for information; and*
- 2) *Approve the 2024 Terms of Reference for the Finance and Facilities Committee.*

Carried

Wellness Programming Contract Awarded (Report No. 02-24FFC)

Cynthia Bos, Associate Director, Human Resources and Labour Relations presented the report regarding the contract award for the Health Unit’s wellness programming.

The contract for wellness programming was awarded by the Middlesex-London Health Unit to Cyno, which the Health Unit has been using successfully for 1 year. These services were recommended by an internal employee committee who participated in a Request for Proposal (RFP) process and selected Cyno as the Service Provider to supplement and support the wellness program at the Health Unit. The value of the contract is \$26,208+HST for 2024, with potential increases depending on inflation in future years. The contract is for three years, with the option to renew for an additional one, two or three years.

Committee Member Selomon Menghsha inquired on the logistics of the Cyno platform and how it is offered. C. Bos explained that Cyno is a platform that contracts different service providers and that employees sign onto the platform online and can book sessions (individual or group) with listed service providers.

It was moved by **M. McGuire, seconded by M. Newton-Reid**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 02-24FFC re: “Wellness Programming Contract Awarded”.*

Carried

Employee and Family Assistance Program (EFAP) Services Contract Extension (Report No. 03-24FFC)

C. Bos presented the report regarding the Health Unit’s Employee and Family Assistance Program Contract Extension.

The Health Unit has had a contract with Homewood Health for Employee and Family Assistance Program (EFAP) since 2016. These services were recommended by an internal employee committee who reviewed the RFP process and selected Homewood Health as the service provider. Utilization continues to exceed budgeted amounts, indicating employees are satisfied with the services. The value of the contract is \$26,208 per year based on an estimated utilization rate of 20%. Pending a contract from Homewood Health, the Health Unit will be signing the contract extension for 9 months and will continue services until December 31, 2024. The health unit is undergoing an RFP for employee benefits and have included the EFAP program within that process. The goal is to launch both simultaneously in January of 2025, which is why the extension with Homewood Health is only for nine months and not a full year.

Committee Member Matthew Newton-Reid inquired if the Board of Health needs to approve and execute the extension of the Employee and Family Assistance Program. Emily Williams, Chief Executive Officer noted that in April 2023, the Board approved new financial signing authority limits. The contract with Homewood Health was within the Chief Executive Officer’s financial signing authority limits and was signed within that authority. E. Williams noted that the Health Unit’s employee benefits would be going to Request for Proposal (RFP) which is anticipated to be only within the Board of Health’s signing authority.

It was moved by **M. Newton-Reid, seconded by M. McGuire**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 03-24FFC re: “Employee and Family Assistance Program (EFAP) Services Contract Extension” for information.*

Carried

2023 Public Sector Salary Disclosure (Report No. 04-24FFC)

E. Williams presented the report on the 2023 Public Sector Salary Disclosure (Sunshine List) to the Committee.

Pursuant to the *Public Sector Salary Disclosure Act*, the Health Unit is required to disclose names, positions, salaries and taxable benefits of employees who were paid \$100,000 or more in 2023. There are 37 individuals on the disclosure for 2023, and this information is required to be submitted to the Minister of Finance by the 5th business day of March (on or before March 7).

Committee Member M. Newton-Reid inquired how the salary disclosure list for 2023 compares to previous years such as during the pandemic. E. Williams noted that the number of individuals on the disclosure have decreased due to the Health Unit returning to the previous practice of not paying significant amounts of overtime.

M. Newton-Reid further inquired on the footnote (on the summary) regarding a secondment for employee Heather Lokko. E. Williams noted that this employee was on secondment from the Health Unit to London Health Sciences Centre (LHSC). LHSC reimbursed the Health Unit for the salary of the individual, and the individual has since joined LHSC on a permanent basis. E. Williams added that if there were questions of a public nature further on this matter they would be directed to LHSC.

It was moved by **M. Newton-Reid, seconded by H. Shears**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 04-24FFC re: “2023 Public Sector Salary Disclosure” for information.*

Carried

2023 Vendor and Visa Payments (Report No. 05-24FFC)

David Jansseune, Associate Director, Finance and Operations/Chief Financial Officer presented the 2023 Vendor and Visa Payments report.

The Health Unit's Procurement Policy requires staff to report annually to the Board of Health those suppliers who have invoiced/been paid a cumulative total value of \$100,000 or more in a year. For 2023, 20 vendors are on this list.

In addition, a summary was prepared to show corporate credit card usage (Visa) in 2023. The total amount purchased using these cards (48 active cards) was \$302,154 over 1,257 transactions. D. Jansseune noted that in 2024, Finance will be working with leaders to reduce the number of Visa cards and improve utilization.

Committee Member Howard Shears inquired if staff using their Visa cards was for emergency or unplanned purchases. D. Jansseune noted that credit cards are generally a preferred way of payment for some vendors, and some payments are in United States Dollars (USD) such as software purchases.

Committee Member Michael McGuire asked for comment regarding the spending amounts of accommodation and meals tripling from 2022, and why the line items of advertising/health promotion have decreased in spending by a third. M. McGuire also noted that medical/clinical supplies have decreased significantly as well.

D. Jansseune noted that with the pandemic response scaled down, supplies such as medical and clinical supplies have decreased for this reason, but also that the Health Unit is using a centralized ordering process through the Procurement and Operations team to improve efficiency in supply utilization.

Dr. Alexander Summers, Medical Officer of Health added that only some health promotion work resumed in 2023, due to the pandemic response and redeployed staff from health promotion activities.

It was moved by **M. McGuire, seconded by H. Shears**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 05-24FFC re: "2023 Vendor and Visa Payments" for information.*

Carried

2023 Board of Health Remuneration (Report No. 06-24FFC)

D. Jansseune provided an overview of 2023 Board of Health Remuneration. Pursuant to Section 284 (1) of the *Municipal Act*, the City of London and Middlesex County are required to report on the remuneration paid to Council members, including remuneration paid to members of Council by Boards and Commissions. Board Members (outside of City of London Councilors) were reimbursed at \$151.49 per meeting with mileage at \$0.65 per kilometer. In 2023, the actual spend in Board Member remuneration was \$50,740, with a budget of \$36,500.

Chair Steele inquired why remuneration spending was significantly higher for 2023. E. Williams explained a few factors to the increase in remuneration costs, which included significantly increased involvement of the Board Chair. Examples included the modified performance appraisal process, travel and accommodations for attending the Association of Local Public Health Agencies annual meeting, and attending government relations advocacy meetings (Association of Municipalities of Ontario delegations) with the Medical Officer of Health and Chief Executive Officer. E. Williams added that for 2024, there is a proposed modified engagement method for cost saving measures during the performance appraisal process

such as open office hours for the Board Chair as opposed to individual meetings. Committee Member M. Newton-Reid noted that while the budget is \$36,500, the Board can re-evaluate if necessary.

It was moved by **M. Newton-Reid, seconded by M. McGuire**, *that the Finance & Facilities Committee recommend to the Board of Health to receive Report No. 06-24FFC re: “2023 Board of Health Remuneration” for information.*

Carried

2023 Reserve, Bank Loan and Annual Surplus (Report No. 07-24FFC)

D. Jansseune provided an overview of the status of the 2023 reserves, bank loan and annual surplus.

Reserves

The 2023 Board approved budget included drawing down \$86,868 from the Employment Costs Reserve (approved in November 2022) to assist with staff wage increases. It also included contributing \$100,000 to the Funding Stabilization Reserve (which has been completed). There is also a non-budgeted reserve contribution proposed for \$107,935 to the Technology and Infrastructure Reserve for computer equipment in 2024. It is recommended to cancel the drawdown from the Employment Costs Reserve as the 2023 budget is balanced without it.

Bank Loan

The 2023 budget included a \$100,000 accelerated payment to the variable bank loan. It is recommended to cancel this payment due to a shortage of cash. The Health Unit at this time has not received any funds from the Ministry of Health for COVID-19 expenditures.

Surplus

The draft (non audited) financial results for 2023 indicate a surplus of \$107,935 from the Health Unit’s Shared Funded Programs.

Committee Member M. Newton-Reid noted that the Health Unit was advised it would be receiving approximately \$6.4 million in COVID-19 program funding and have not at this time, and inquired why the Health Unit has not received these funds. D. Jansseune noted that the Health Unit was in a positive cash flow situation until the third week of January, where the Health Unit has utilized its line of credit. D. Jansseune added that at this time, funding from the Ministry of Health has not been received.

M. Newton-Reid inquired if once funding is received, if the surplus drawdown could be transferred. D. Jansseune noted that the Board would need to decide on this action but reminding the Committee that there is only an approximately \$108,000 surplus. D. Jansseune did not recommend this approach as it is unknown when the Health Unit will receive funding from the Ministry of Health.

M. Newton-Reid indicated his support for contributions to the Technology and Infrastructure Reserve but wished to revisit the accelerated loan payment at a future Committee or Board meeting due to concerns of rising interest rates. D. Jansseune noted that this could be explored. E. Williams noted that timing has a part in when the payment could be made to the loan. D. Jansseune added that a loan payment needs to be booked with the Ministry of Health, and the Finance team would need to run through income statements. Pursuant to the Public Sector Accounting Standards (PSAS), an adjustment would be made to move the loan payment off the income statement to the balance sheet and would still reflect in the surplus and deficit line items.

Committee Member H. Shears inquired what the carrying cost is for the Health Unit when the line of credit is required for operational payments for 1-2 months. D. Jansseune noted that the Health Unit does pay interest when the line of credit is used. The interest rate that the Health Unit pays on the line of credit balance is $\frac{3}{4}$ below the prime interest rate of 7.2%.

Chief Executive Officer E. Williams inquired if the Health Unit charges the Ministry of Health for interest payments during situations with funding pending, and the line of credit needs to be used. D. Jansseune noted that prior to 2024, the Health Unit could charge the Ministry but now costs would be absorbed into Shared Funding.

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

- 1) *Receive Report No. 07-24FFC re: “2023 Reserve, Bank Loan and Annual Surplus” for information;*
- 2) *Approve the adjusted 2023 entries for Reserve and Accelerated Bank Loan payment;*
 - a) *Approve the transfer of 2023 surplus up to \$107,935 to the Technology & Infrastructure Reserve, pending approval from the City of London and County of Middlesex; and*
 - b) *Approve the drawdown of this reserve in 2024 to purchase IT related equipment that was paused during 2023 Q4 (drawdown to equal contribution not exceeding \$107,935); and*
- 3) *Direct staff to collaborate with the City of London and County of Middlesex; seek their approval on alternate use of 2023 surplus funds not exceeding \$107,935.*

Carried

2024 Budget Amendments (Report No. 08-24FFC)

D. Jansseune provided an overview of 2024 budget amendments for the Committee and Board’s consideration.

D. Jansseune explained that the Senior Leadership Team at the Health Unit reviewed 2024 budgeted general expenses in January. During this review, there were proposed amendments to the 2024 budget as outlined in Appendix A and noting that there are no changes to staffing.

The Senior Leadership Team identified \$154,834 of additional general expenses which were offset with \$204,142 in recoveries from the iHEAL and NFP programs. The remaining \$49,308 reduced the gap from \$990,551 to \$941,244. The 2024 budget at this time has no surplus or deficit.

It was moved by **M. Newton-Reid, seconded by S. Menghsha**, *that the Finance & Facilities Committee recommend to the Board of Health to approve the adjustments to the 2024 budget outlined herein in Appendix A.*

Carried

OTHER BUSINESS

The next meeting of the Middlesex-London Board of Health (Finance and Facilities Committee) is on Thursday, May 16, 2024 at 6 p.m. (in person).

ADJOURNMENT

At **6:37 p.m.**, it was moved by **M. McGuire**, seconded by **M. Newton-Reid**, *that the meeting be adjourned.*

Carried

MICHAEL STEELE
Committee Chair

EMILY WILLIAMS
Secretary

MIDDLESEX-LONDON BOARD OF HEALTH

REPORT NO. 09-24FFC

TO: Chair and Members of the Finance and Facilities Committee
FROM: Emily Williams, Chief Executive Officer
Dr. Alexander Summers, Medical Officer of Health
DATE: 2024 May 16

**2024 Q1 FINANCIAL UPDATE, BORROWING UPDATE AND
FACTUAL CERTIFICATE**

Recommendation

It is recommended that the Board of Health receive Report No. 09-24FFC re: "2024 Q1 Financial Update, Borrowing Update and Factual Certificate" for information.

Report Highlights

- 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
 - MLHU 100% Funded Programs
 - MLHU2 100% Funded Programs
 - Department Expenses
 - Department Funding
 - Budgeted Cashflow Schedule
 - Factual Certificate

Background

The reporting focuses on key segments of the Health Unit and less on transactional review. This information is intended to inform and assist with strategic decision making.

Financial Highlights

Please review the attached report ([Appendix A](#)) with the financial update and factual certificate.

This report was written by the Chief Financial Officer/Associate Director, Finance and Operations.



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



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

This report refers to the following principle(s) set out in Policy G-490, Appendix A:

- The fiduciary requirements as outlined in the [Ontario Public Health Standards: Requirements for Programs, Services and Accountability](#).

This topic has been reviewed to be in alignment with goals under the Middlesex-London Health Unit's [Anti-Black Racism Plan](#) and [Taking Action for Reconciliation](#), specifically recommendation #43 (Governance and Leadership, Anti-Black Racism Plan) and recommendation #5 (Governance, Taking Action for Reconciliation).

Middlesex London Health Unit

Financial Update

Ending March 31, 2024

These are Non-Consolidated Results

MLHU – fiscal Jan-Dec: Q1 Results from January to March 2024

MLHU2 – fiscal Apr-Mar: Q4 Non-Audited Draft Results from April to March 2024

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Executive Summary

This report represents the financial results of the Middlesex-London Health Unit ending March 31, 2024.

Currently, Shared Funded Programs will generate a small annual surplus of \$27k assuming vacancies are able to create an additional \$243k favourability from April to December (*maintain ~3.75 FTE vacancies*).

100%, or discreet funded programs, are on track to utilize program funding for the year with risk of over-spending in Seniors Dental due to additional staff requirements to operate the soon-to-be expanded operatories at Citi Plaza.

MLHU – Shared Funded Programs: These programs operate from January to December and are funded from Ministry, Municipal and internal revenue. They represent \$32 million, or 83% of the overall budget. These programs plus Seniors Dental make up the Ministry's base budget for SAR reporting.

These programs had a good financial start to 2024 with Q1 total expenses generating \$306k surplus to provide some buffer for the balance of the year. The annual forecast increases Grants, User Fees and Other Income to align with the budget while savings on Salaries & Wages partially offset the budgeted Gap. Maintaining an estimated 3.75 FTE vacancy rate within Shared Funded Programs should ensure nearly balanced results by year's end.

MLHU 100% Funded Programs: These programs also operate from January to December but have their own discreet funding. They represent nearly \$4 million, or 10% of the overall budget and include COVID-19 Vaccine, Seniors Dental and Funding for Cannabis Legalization (CLIF).

The consolidated summary shows a surplus of \$63k, which is from COVID-19 Vaccine. This surplus will be returned to the Ministry if not used.


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 7% of the budget and include Smart Start for Babies, Best Beginnings, Shared Library Services and FoodNet Canada.

March 2024 represents the end of the fiscal year for this company. Three of the four programs fully utilized their funding while FoodNet Canada had a small surplus of \$15k to be returned to the funder. Please note these are non-audited results and are intended to closely approximate the fiscal year.

Cashflow: The year began with \$1.5 million and ended March with \$4.4 million, earning \$8k interest net of charges for the line of credit. The line of credit was utilized for 14 days prior to receiving \$5.8 million for 2023 COVID-19 funding at the end of February.

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 Corporate Services Division,



Dave Jansseune, CPA, CMA
Chief Financial Officer



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

MLHU – Shared Funded Programs

These programs operate from January to December and use shared funding from the Ministry, Municipalities, and some internally generated revenue to fund programs. They represent \$32 million, or 83% of the overall budget.

Grants, User Fees & Other Income: Q1 funding is short to budget by \$568k due to timing of actual vs budgeted receipts. More important (when looking at funding/revenue), the forecast shows funding is aligned to the budget by the end of the year with minimal variance.

Salaries, Overtime and Benefits: Total favourability to budget was \$556k combined; equivalent to approximately 20-25 vacancies during the first quarter. This favourability more than offset the Q1 portion of the gap which was \$253k. As of March 31st, there were 14 vacancies to budget.

General Expenses: Q1 estimated expenditures resulted in a \$3k fav variance. Very few variances to report at this time other than variances caused from timing of actual vs budgeted expenditures.

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

The forecasted reduction of \$243k for Gap is an estimate of vacancies, time to fill and pay step differences from April to December.

Transfer to/(from) Reserve: There are no budgeted transfers to or from Reserves for 2024.

During Q1, Q2 and Q3, it is helpful to review the "Total Expenses" line and exclude Grants, User Fees and Other Income unless it is a Q4 report or the annual forecasted amounts. Thank you.

MLHU – 100% Funded Programs

These three programs operate from January to December and have their own discreet funding. They represent nearly \$4 million, or 10% of the overall budget.

COVID-19 Vaccine: This program was budgeted under Shared Funded Programs for 2024 as discreet funding was discontinued in December 2023. However on March 28th, the Health Unit was notified of additional discreet funding in the amount of \$100,000 to support this program from January to March, 2024.

During the first quarter, COVID-19 Vaccine costs totalled \$36,752 of which reimbursement from the Ministry of Health will occur during Q2.

Seniors Dental - Operating: This program was budgeted at \$3.5 million and is also funded by the Ministry of Health. Although the forecast shows balanced results, this program is at risk of overspending to support additional staffing for the soon-to-be expanded Citi Plaza operatories (*see capital project below*).

City of London Cannabis Legalization: This program was budgeted at \$0.2 million and is funded by the City of London. This program may underspend throughout the year as the funds would be carried for future spending.

***Discontinued from 2023* – School Focused Nurses Initiative (SFNI):** Funding was discontinued in June 2023 which resulted in the program also being discontinued.

Seniors Dental – Capital: Ministry of Health approved total funding of \$408,900 for the expansion of Seniors Dental operatories in Citi Plaza (*funding expires March 31, 2024*). Below is a project update:

Completed / In Progress:

- Landlord has approved the construction.
- Project was awarded to CCS Construction following the RFP process.
- 2 existing operatories have been retrofitted to increase patient comfort & address staff ergonomics.
- Doors and windows have been added for the two new operatories (paused due to building permits).
- Equipment for the new operatories ordered and is waiting for pick up.
- Fire department has recommended changes to sprinklers, sensors and emergency strobe lighting.

Next Steps:

- When building permits are received (anticipate mid-May), construction will continue with an estimated completion of 6-8 weeks from the time permits are received.
- Forecasted expenses are \$320k to \$375k for the project.

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 7% of the overall budget. Please note these draft, non-audited financials for MLHU2 represent the twelve months ending March 31, 2024.

Smart Start for Babies: This program was budgeted at \$152k and is funded from Public Health Canada. This program shares expenses with NFP & Early Years Group Programs under Shared Funded Programs. Funding has been fully utilized within this program with Salaries/Benefits slightly overspent but offset with favourability in General Expenses.

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

This program shares expenses with Healthy Babies Healthy Children under Shared Funded Programs. Funding has been fully utilized with minimal end-of-year variances.

Shared Library Services: This program was budgeted at \$108k and is funded from Public Health Ontario. This program shares expenses with Library Services under Shared Funded Programs. Funding has been fully utilized with minimal end-of-year variances.

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

This is a stand-alone program and does not share expenses with any Shared Funded Programs. Funding was utilized with a small \$15k surplus at the end of the year.

Salaries were favourable with a less senior Public Health Inspector in the position and reduced retail shopping due to staff capacity. General expenses vary depending on the type of commodities purchased and there was also minimal travel with most meetings taking place online.

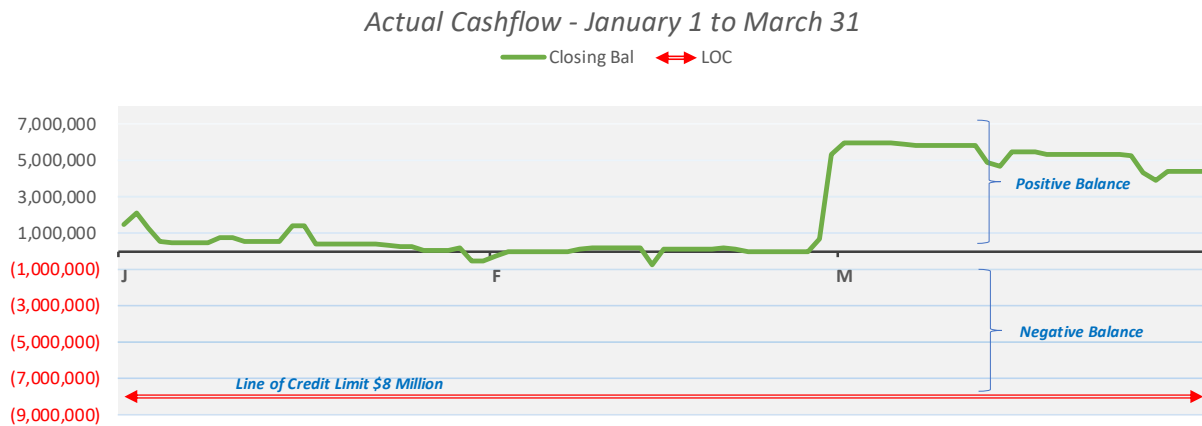
Why are these programs all balanced?

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

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

Cashflow

Bank balances: January 1st was \$1,472,767 positive and March 31st was \$4,361,111 positive. The line of credit was utilized for 14 days during this time. Net interest earned was \$8k.



Financial Borrowing Update as of March 31, 2024

Total available line of credit: \$8 million with no draw on March 31st.

Outstanding bank loans:

Fixed \$3,050,000 owing \$2,641,353.

Variable \$1,150,000 owing \$458,901. Two lump sum payments made in the fall of 2023 total \$504k.

Significant Cash Events during 2024 (excluding "regular" funding & disbursements)

January: No significant cash events.

February: Received \$5.8 million for 2023 COVID-19 expenditures.

March: No significant cash events.

Schedule A – Financial Overview

Financial Information ending March 31, 2024

<i>(revenue)/expenses</i>	Jan-Mar (3 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
MLHU (Programs funded January to December, 2023)						
Shared Funded Programs						
Grants, User Fees & Other Income	(7,446,290)	(8,014,355)	(568,065)	(32,123,616)	(32,057,420)	66,196
Salaries & Wages	5,058,007	5,638,547	580,540	20,280,394	20,943,175	662,781
Salaries & Wages Overtime	11,278	3,308	(7,970)	20,258	12,288	(7,970)
Benefits	1,503,613	1,487,187	(16,426)	5,491,715	5,523,838	32,123
General Expenses	1,626,390	1,629,841	3,451	6,546,972	6,519,363	(27,609)
Gap	0	(253,412)	(253,412)	(242,746)	(941,244)	(698,498)
Total Expenses	8,199,289	8,505,471	306,183	32,096,593	32,057,420	(39,173)
Transfer to/(from) Reserves	0	0	0	0	0	0
Shared Funded Programs: (Surplus) / Deficit	752,998	491,116	(261,882)	(27,023)	(0)	27,023
100% Funded Programs						
Grants, User Fees & Other Income	(927,604)	(925,121)	2,483	(3,770,654)	(3,700,484)	70,170
Salaries & Wages	358,251	450,739	92,488	1,582,363	1,674,173	91,810
Salaries & Wages Overtime	1,262	0	(1,262)	1,262	0	(1,262)
Benefits	94,483	120,406	25,923	421,300	447,223	25,923
General Expenses	410,360	394,772	(15,588)	1,702,481	1,579,088	(123,393)
Total Expenses	864,356	965,917	101,561	3,707,407	3,700,484	(6,923)
100% Funded Programs: (Surplus) / Deficit	(63,248)	40,796	104,044	(63,247)	0	63,247
Total MLHU, Shared & 100% Funded Programs						
Grants, User Fees & Other Income	(8,373,894)	(8,939,476)	(565,582)	(35,894,270)	(35,757,904)	136,366
Salaries & Wages	5,416,258	6,089,286	673,028	21,862,757	22,617,348	754,590
Salaries & Wages Overtime	12,540	3,308	(9,232)	21,520	12,288	(9,232)
Benefits	1,598,096	1,607,593	9,497	5,913,015	5,971,061	58,046
General Expenses	2,036,750	2,024,613	(12,137)	8,249,454	8,098,451	(151,002)
Gap	0	(253,412)	(253,412)	(242,746)	(941,244)	(698,498)
Total Expenses	9,063,645	9,471,388	407,744	35,803,999	35,757,904	(46,095)
Transfer to/(from) Reserves	0	0	0	0	0	0
MLHU Total: (Surplus) / Deficit	689,750	531,912	(157,838)	(90,271)	(0)	90,271

<i>(revenue)/expenses</i>	Apr-Mar (12 mths)			Annual - April to March		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
MLHU2 (Programs funded April 2023 to March, 2024)						
100% Funded Programs						
Grants, User Fees & Other Income	(2,844,708)	(2,859,543)	(14,835)	(2,844,708)	(2,859,543)	(14,835)
Salaries & Wages	2,118,160	2,122,862	4,702	2,118,160	2,122,862	4,702
Salaries & Wages Overtime	5,957	0	(5,957)	5,957	0	(5,957)
Benefits	542,680	530,454	(12,226)	542,680	530,454	(12,226)
General Expenses	177,911	206,227	28,316	177,911	206,227	28,316
Total Expenses	2,844,708	2,859,543	14,836	2,844,708	2,859,543	14,836
MLHU2 Total: (Surplus) / Deficit	(0)	0	0	(0)	0	0

Schedule A.1 – MLHU 100% Funded Programs

Financial Information ending March 31, 2024

(revenue)/expenses	Jan-Mar (3 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
1. COVID-19 (816): Grants, User Fees & Other Income	(100,000)	0	100,000	(100,000)	0	100,000
Salaries & Wages	28,718	0	(28,718)	28,718	0	(28,718)
Salaries & Wages Overtime	1,081	0	(1,081)	1,081	0	(1,081)
Benefits	3,881	0	(3,881)	3,881	0	(3,881)
General Expenses	3,071	0	(3,071)	3,071	0	(3,071)
Total Expenses	36,752	0	(36,752)	36,752	0	(36,752)
COVID-19: (Surplus) / Deficit	(63,248)	0	63,248	(63,248)	0	63,248
2. Seniors Dental (172): Grants, User Fees & Other Income	(801,938)	(872,875)	(70,937)	(3,491,500)	(3,491,500)	0
Salaries & Wages	309,620	415,272	105,652	1,437,466	1,542,440	104,974
Salaries & Wages Overtime	150	0	(150)	150	0	(150)
Benefits	87,852	110,377	22,526	387,447	409,972	22,526
General Expenses	404,316	384,772	(19,544)	1,666,437	1,539,088	(127,349)
Total Expenses	801,938	910,421	108,483	3,491,500	3,491,500	(0)
Seniors Dental: (Surplus) / Deficit	(0)	37,546	37,546	0	0	(0)
3. CLIF (128): Grants, User Fees & Other Income	(25,666)	(52,246)	(26,580)	(179,154)	(208,984)	(29,830)
Salaries & Wages	19,912	35,467	15,554	116,179	131,733	15,554
Salaries & Wages Overtime	30	0	(30)	30	0	(30)
Benefits	2,750	10,029	7,279	29,972	37,251	7,279
General Expenses	2,973	10,000	7,027	32,973	40,000	7,027
Total Expenses	25,666	55,496	29,830	179,154	208,984	29,830
City of London Cannabis Legalization: (Surplus) / Deficit	0	3,250	3,250	0	0	(0)
MLHU 100% Funded Programs Consolidated:						
Grants, User Fees & Other Income	(927,604)	(925,121)	2,483	(3,770,654)	(3,700,484)	70,170
Salaries & Wages	358,251	450,739	92,488	1,582,363	1,674,173	91,810
Salaries & Wages Overtime	1,262	0	(1,262)	1,262	0	(1,262)
Benefits	94,483	120,406	25,923	421,300	447,223	25,923
General Expenses	410,360	394,772	(15,588)	1,702,481	1,579,088	(123,393)
Total Expenses	864,356	965,917	101,561	3,707,407	3,700,484	(6,923)
MLHU 100% Funded Programs: (Surplus) / Deficit	(63,248)	40,796	104,044	(63,247)	0	63,247

Schedule A.2 – MLHU2 100% Funded Programs

Financial Information ending March 31, 2024

- actual funding is accrued/deferred to match expenses in mid-year reporting - (revenue)/expenses	Apr-Mar (12 mths)			Annual - April to March		
	Actual	Budget	fav/(unf)	Fcst	Budget	fav/(unf)
1. Smart Start for Babies (145): Grants, User Fees & Other Income	(152,430)	(152,430)	(0)	(152,430)	(152,430)	(0)
Salaries & Wages	53,130	43,633	(9,496)	53,130	43,633	(9,496)
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	13,905	9,760	(4,145)	13,905	9,760	(4,145)
General Expenses	85,395	99,037	13,642	85,395	99,037	13,642
Total Expenses	152,429	152,430	1	152,429	152,430	1
Smart Start for Babies: (Surplus) / Deficit	(0)	0	1	(0)	0	1
2. Best Beginnings (150): Grants, User Fees & Other Income	(2,483,313)	(2,483,313)	0	(2,483,313)	(2,483,313)	0
Salaries & Wages	1,913,661	1,920,551	6,890	1,913,661	1,920,551	6,890
Salaries & Wages Overtime	5,957	0	(5,957)	5,957	0	(5,957)
Benefits	492,644	486,710	(5,933)	492,644	486,710	(5,933)
General Expenses	71,052	76,052	5,000	71,052	76,052	5,000
Total Expenses	2,483,313	2,483,313	(0)	2,483,313	2,483,313	(0)
Best Beginnings: (Surplus) / Deficit	0	0	(0)	0	0	(0)
3. Library Shared Services (206): Grants, User Fees & Other Income	(108,006)	(108,006)	0	(108,006)	(108,006)	0
Salaries & Wages	74,331	74,331	0	74,331	74,331	0
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	17,442	17,287	(155)	17,442	17,287	(155)
General Expenses	16,234	16,388	154	16,234	16,388	154
Total Expenses	108,006	108,006	(1)	108,006	108,006	(1)
Library Shared Services: (Surplus) / Deficit	0	(0)	(1)	0	(0)	(1)
4. FoodNet Canada (233): Grants, User Fees & Other Income	(100,959)	(115,794)	(14,835)	(100,959)	(115,794)	(14,835)
Salaries & Wages	77,039	84,347	7,308	77,039	84,347	7,308
Salaries & Wages Overtime	0	0	0	0	0	0
Benefits	18,690	16,697	(1,993)	18,690	16,697	(1,993)
General Expenses	5,230	14,750	9,520	5,230	14,750	9,520
Total Expenses	100,959	115,794	14,835	100,959	115,794	14,835
FoodNet Canada Program: (Surplus) / Deficit	(0)	0	0	(0)	0	0
MLHU2 100% Funded Programs Consolidated:						
Grants, User Fees & Other Income	(2,844,708)	(2,859,543)	(14,835)	(2,844,708)	(2,859,543)	(14,835)
Salaries & Wages	2,118,160	2,122,862	4,702	2,118,160	2,122,862	4,702
Salaries & Wages Overtime	5,957	0	(5,957)	5,957	0	(5,957)
Benefits	542,680	530,454	(12,226)	542,680	530,454	(12,226)
General Expenses	177,911	206,227	28,316	177,911	206,227	28,316
Total Expenses	2,844,708	2,859,543	14,836	2,844,708	2,859,543	14,836
MLHU2 100% Funded Programs: (Surplus) / Deficit	(0)	0	0	(0)	0	0

Schedule A.3 – MLHU Department Expenses

Financial Information ending March 31, 2024

	Jan-Mar (3 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Forecast	Budget	fav/(unf)
<i>Excludes departments 120 & 126</i>						
Office of the Medical Officer of Health						
801, Office of the Medical Officer of Health	125,824	127,344	1,520	443,258	473,722	30,463
840, Associate Medical Officer of Health	97,156	77,072	(20,084)	306,531	286,447	(20,084)
852, Chief Nursing Officer	33,634	40,060	6,426	145,611	149,912	4,301
Office of the Medical Officer of Health Total	256,614	244,476	(12,138)	895,400	910,081	14,680
Public Health Foundations						
808, Emergency Mgmt & Strategic Advisor	49,274	50,690	1,416	187,004	188,420	1,416
839, Population Health Assessment & Surveillance	153,734	188,568	34,834	636,814	700,584	63,770
841, Stratey, Planning & Performance	192,807	212,316	19,510	770,129	788,834	18,705
842, Library Services	22,227	28,265	6,037	104,140	106,312	2,172
854, Health Equity & Indigenous Reconciliation	102,666	127,519	24,853	445,745	475,570	29,825
855, Office of the Director PHF	64,814	66,725	1,911	248,580	248,243	(337)
Public Health Foundations Total	585,523	674,083	88,560	2,392,412	2,507,963	115,550
Environmental Health, Infectious Disease & Clinical Services						
128, City of London Funding for Cannabis Legalization	25,666	55,496	29,830	179,154	208,984	29,830
172, Senior Dental Health	801,938	910,421	108,483	3,491,500	3,491,500	(0)
811, Vaccine Preventable Disease	613,926	639,363	25,438	2,353,410	2,378,807	25,397
812, Sexual Health	730,666	730,474	(192)	2,782,812	2,779,302	(3,510)
814, Infectious Disease Control	673,140	692,388	19,248	2,592,790	2,573,509	(19,281)
820, Office of the Director EHIDCS	74,102	79,743	5,640	295,721	298,121	2,400
826, Food Safety & Health Hazards	344,090	407,625	63,534	1,446,487	1,515,799	69,312
827, Safe Water, Tobacco Enforcement & Vector-Borne Disease	492,528	574,111	81,583	2,111,860	2,146,793	34,934
830, Oral Health & Clinical Support Services	300,825	303,327	2,501	1,115,685	1,138,598	22,913
Environmental Health, Infectious Disease & Clinical Services Total	4,056,882	4,392,947	336,065	16,369,420	16,531,413	161,994
Covid-19						
816, Immunization Covid Clinics	36,752	0	(36,752)	36,752	0	(36,752)
Covid-19 Total	36,752	0	(36,752)	36,752	0	(36,752)
Family & Community Health						
740, NFP & Early Years Group Programs	459,906	493,288	33,382	1,801,320	1,835,536	34,216
750, Healthy Babies Healthy Children	278,375	287,148	8,773	1,061,416	1,069,940	8,523
833, School Health	406,965	474,502	67,537	1,624,008	1,765,271	141,264
836, Social Marketing & Health Systems Partnerships	306,359	379,700	73,341	1,355,468	1,421,309	65,841
838, Municipal & Community Health Promotion	306,903	335,149	28,247	1,218,206	1,245,676	27,470
850, Office of the Director FCH	88,732	102,673	13,941	360,160	383,924	23,764
Family & Community Health Total	1,847,240	2,072,461	225,221	7,420,579	7,721,657	301,078
Corporate Services						
800, Corporate Admin	918,444	630,327	(288,117)	3,359,281	2,574,258	(785,023)
802, Communications	90,746	144,978	54,232	470,549	538,704	68,154
805, Finance	159,347	178,156	18,809	627,720	661,878	34,157
806, Human Resources	264,843	291,272	26,428	1,064,365	1,083,727	19,362
807, Information Technology	447,532	404,065	(43,467)	1,609,128	1,588,645	(20,482)
809, Privacy, Risk & Client Relations	125,745	172,201	46,456	582,455	640,369	57,914
845, Office of the Chief Executive Officer	172,277	162,110	(10,168)	591,102	611,760	20,657
846, Procurement & Operations	90,294	104,313	14,019	373,431	387,450	14,019
Corporate Services Total	2,269,229	2,087,422	(181,807)	8,678,031	8,086,791	(591,241)
Inactive						
835, Community Outreach & Clinical Support Services	3,733	0	(3,733)	3,733	0	(3,733)
Inactive Total	3,733	0	(3,733)	3,733	0	(3,733)
Grand Total	9,055,972	9,471,388	415,416	35,796,327	35,757,904	(38,423)

Schedule A.4 – MLHU Department Funding

Financial Information ending March 31, 2024

Excludes departments 120 & 126

	Jan-Mar (3 mths)			Annual - January to December		
	Actual	Budget	fav/(unf)	Forecast	Budget	fav/(unf)
Office of the Medical Officer of Health						
801, Office of the Medical Officer of Health	7,753	(13,250)	(21,003)	(53,000)	(53,000)	0
840, Associate Medical Officer of Health	4,957	(10,725)	(15,682)	(42,900)	(42,900)	0
Office of the Medical Officer of Health Total	12,710	(23,975)	(36,685)	(95,900)	(95,900)	0
Environmental Health, Infectious Disease & Clinical Services						
128, City of London Funding for Cannabis Legalization	(25,666)	(52,246)	(26,580)	(179,154)	(208,984)	(29,830)
172, Senior Dental Health	(801,938)	(872,875)	(70,937)	(3,491,500)	(3,491,500)	0
811, Vaccine Preventable Disease	(8,985)	(24,856)	(15,871)	(97,672)	(99,424)	(1,752)
812, Sexual Health	(92,654)	(74,350)	18,304	(320,450)	(297,400)	23,050
814, Infectious Disease Control	(270,282)	(110,450)	159,832	(442,015)	(441,800)	215
827, Safe Water, Tobacco Enforcement & Vector-Borne Disease	4	(5,000)	(5,004)	(20,000)	(20,000)	0
830, Oral Health & Clinical Support Services	0	(303)	(303)	(909)	(1,212)	(303)
Environmental Health, Infectious Disease & Clinical Services Total	(1,199,522)	(1,140,080)	59,442	(4,551,700)	(4,560,320)	(8,620)
Covid-19						
816, Immunization Covid Clinics	(100,000)	0	100,000	(100,000)	0	100,000
Covid-19 Total	(100,000)	0	100,000	(100,000)	0	100,000
Family & Community Health						
740, NFP & Early Years Group Programs	(1,063)	(24,589)	(23,526)	(98,355)	(98,355)	0
836, Social Marketing & Health Systems Partnerships	(4,366)	0	4,366	(4,366)	0	4,366
838, Municipal & Community Health Promotion	(40,950)	0	40,950	(40,950)	0	40,950
850, Office of the Director FCH	(1,063)	(26,447)	(25,384)	(105,787)	(105,787)	0
Family & Community Health Total	(47,441)	(51,035)	(3,595)	(249,458)	(204,142)	45,316
Corporate Services						
800, Corporate Admin	(7,039,637)	(7,724,385)	(684,748)	(30,897,207)	(30,897,542)	(335)
809, Privacy, Risk & Client Relations	(5)	0	5	(5)	0	5
Corporate Services Total	(7,039,642)	(7,724,385)	(684,743)	(30,897,212)	(30,897,542)	(330)
Grand Total	(8,373,894)	(8,939,476)	(565,582)	(35,894,270)	(35,757,904)	136,366

Schedule B – 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 of March 31, 2024:

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 30th the following year).
9. The Middlesex-London Health Unit was named in a complaint to the Human Rights Tribunal of Ontario (HRTO) by a former student which was dismissed; this matter is now closed. MLHU has also been named in a second complaint to the HRTO by the same individual. This application is in respect to the recruitment of three management positions from 2017 and 2018 for which they were not selected for an interview. After significant delay related to COVID-19, the HRTO conducted a written hearing on November 28th, 2023 and the MLHU is awaiting the outcome.

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

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

Dated at London, Ontario this 16th day of May 2024.

Dr. Alex Summers
Medical Officer of Health

Ms. Emily Williams
Chief Executive Officer