



Finance & Facilities Standing Committee
 St. Thomas Location: 1230 Talbot Street, St. Thomas, Ontario
 MS Teams Electronic Participation
 Thursday, September 29, 2022
 2:30 p.m.

AGENDA			
Item	Agenda Item	Lead	Expected Outcome
1.0 COVENING THE MEETING			
1.1	Call to Order, Recognition of Quorum <ul style="list-style-type: none"> Introduction of Committee Members and Staff and Guests 	Joe Preston	
1.2	Approval of Agenda	Joe Preston	Decision
1.3	Reminder to disclose Pecuniary Interest and the General nature Thereof when Item Arises	Joe Preston	
1.4	Reminder that Meetings are Recorded for Minute Taking Purposes	Joe Preston	
2.0 APPROVAL OF MINUTES			
2.1	Approval of Minutes - May 26, 2022	Joe Preston	Decision
3.0 APPROVAL OF CONSENT AGENDA			
None.			
4.0 AGENDA ITEMS FOR INFORMATION.DISCUSSION.DECISION			
4.1	Chief Executive Officer's Report for September 29, 2022	Cynthia St. John	Decision
5.0 NEW BUSINESS/OTHER			
6.0 CLOSED SESSION			
7.0 RISING AND REPORTING OF THE CLOSED SESSION			
8.0 FUTURE MEETINGS & EVENTS			
8.1	Finance & Facilities Standing Committee Meeting – TBD	Joe Preston	Information
9.0 ADJOURNMENT			



A meeting of the Finance & Facilities Standing Committee for Oxford Elgin St. Thomas Health Unit was held on Thursday, May 26, 2022 via electronic means and onsite participation commencing at 12:02 p.m.

PRESENT:

Mr. T. Marks	Board Member
Mr. D. Mayberry	Board Member
Mr. J. Preston	Board Member – Chair
Mr. L. Rowden	Board Member
Mr. D. Warden	Board Member
Ms. C. St. John	Chief Executive Officer
Ms. M. Nusink	Director, Finance (CFO)
Ms. A. Koning	Executive Assistant

GUESTS:

Mr. D. McDonald	Director, Corporate Services and Human Resources
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REGRETS:

Mr. S. Molnar	Board Member
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**REMINDER OF DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF
WHEN ITEM ARISES**

1.1 AGENDA:

Resolution # (2022-FFSC-0526-1.2)

Moved by D. Mayberry

Seconded by L. Rowden

That the May 26, 2022 agenda be approved.

Carried.

2.0 MINUTES:

Resolution # (2022-FFSC-0526-2.1)

Moved by D. Warden

Seconded by T. Marks

That the minutes from the Southwestern Public Health Finance and Facilities Standing Committee meeting held March 28, 2022 be approved.

Carried.

3.0 CONSENT AGENDA:

None.

4.0 AGENDA ITEMS FOR INFORMATION.DISCUSSION.DECISION

C. St. John reviewed her report.

It was noted that increased spending will be seen in the second quarter statements, as many programs and services restarted during that time. It was noted that 16% of the budget that has not been spent is within both COVID-19 expenses and mandatory programs, not just mandatory programs as stated in the report.

C. St. John noted that the receipt of recent Ministry funding approval letters means this is the earliest we have seen funding letters from the Ministry in a long time, which is great. She confirmed that we received the 1% base budget funding increase, which was also what the Board approved. She noted that mitigation funding was provided to health units to temporarily offset the cost-sharing burden for municipalities. The mitigation aims to help offset the impact of the provincial change in the cost-share formula. SWPH did receive this mitigation funding for 2022.

C. St. John noted that she has met with the Ministry to obtain additional information regarding the COVID-19 funding that was received. She noted that every health unit received less than what they submitted for COVID-19 expenses and that no health unit received COVID-19 recovery funding. She noted that the Ministry of Health has confirmed that COVID-19 expenses will be covered. She noted that the Ministry of Health advised that COVID-19 expenses may be recovered via an in-year extraordinary cost reimbursement process. She noted that SWPH is evaluating our ability to conduct some of our work given that some funding was received at all such as COVID-19 recovery funding.

C. St. John noted that the one-time funding provincial request for the Feasibility Study for a potential Supervised Consumption Site, was declined. She noted that SWPH is exploring alternate funding possibilities, to ensure this work moves forward as discussed.

D. Mayberry raised concerns regarding SWPH's cashflow. He noted that given the shortfall of funding and our previous experience with our cashflow, we need to plan for the remainder of the fiscal year. C. St. John noted that she and M. Nusink monitor cashflow on a regular basis and will continue to monitor it. She noted that the increase to the Line of Credit that was approved at the April board meeting is one mitigation tool. She noted that she will continue to keep the Committee and Board apprised of any concerns should cashflow projections signal a need for additional support. She noted that future planning is challenging given the Ministry of Health may change their direction regarding vaccination efforts in the fall.

L. Rowden noted that we do not know which government will be elected and if they will approve COVID-19 expenses beyond the provincial election. J. Preston noted that the provincial government and Ministries continue to operate after the writ drops. It was noted that there is a possibility that COVID-19 expenses may not be covered after the provincial election.

The Committee discussed the installation of Electric Vehicle Charging Stations at the St. Thomas site. The Committee directed staff to reach out to municipal partners to obtain additional information as to how they proceeded with the installation and grant process within their own municipalities. At this time, SWPH will continue to obtain additional information and not move forward with the installation. It was noted that it is not within the current operating budget. There is an opportunity to consider adding this to the budget in the future and that this work is aligned with our climate change initiatives.

The Committee discussed the HVAC system concerns at the St. Thomas site. The Committee directed staff to hire a consultant to review the report from Daiken and the situation overall, as SWPH does not have experts in HVAC and a consultant would be better suited to provide SWPH with recommendations on next steps to resolve the matter. It was noted that there may be issues beyond the HVAC system itself, so a more fulsome investigation into the issues may be needed.

Resolution # (2022-FFSC-0526-4.1A)

Moved by D. Warden

Seconded by T. Marks

That the Finance & Facilities Standing Committee recommend to the Board of Health to approve the first quarter financial statements for Southwestern Public Health.

Carried.

Resolution # (2022-FFSC-0526-4.1B)

Moved by L. Rowden

Seconded by D. Mayberry

That the Finance and Facilities Standing Committee recommend to the Board of Health to receive and file the Amending Agreement between the Ministry of Health and Southwestern Public Health.

Carried.

Resolution # (2022-FFSC-0526-4.1)

Moved by D. Mayberry

Seconded by D. Warden

That the Finance and Facilities Standing Committee accept the Chief Executive Officer's report for May 26, 2022.

Carried.

5.0 CLOSED SESSION

Resolution # ((2022-FFSC-0526-C6)

Moved by D. Mayberry

Seconded by L. Rowden

That the Finance & Facilities Standing Committee moves to closed session in order to consider one or more of the following as outlined in the Ontario Municipal Act:

- (a) the security of the property of the municipality or local board;
- (b) personal matters about an identifiable individual, including municipal or local board employees;
- (c) a proposed or pending acquisition or disposition of land by the municipality or local board;
- (d) labour relations or employee negotiations;
- (e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
- (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (g) a matter in respect of which a council, board, committee or other body may hold a closed meeting under another Act;
- (h) information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them;
- (i) 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;
- (j) a trade secret or scientific, technical, commercial or financial information that belongs to the municipality or local board and has monetary value or potential monetary value; or
- (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board. 2001, c. 25, s. 239 (2); 2017, c. 10, Sched. 1, s. 26.

Other Criteria:

- (a) a request under the *Municipal Freedom of Information and Protection of Privacy Act*, if the council, board, commission or other body is the head of an institution for the purposes of that Act; or
- (b) an ongoing investigation respecting the municipality, a local board or a municipally-controlled corporation by the Ombudsman appointed under the *Ombudsman Act*, an Ombudsman referred to in subsection 223.13 (1) of this Act, or the investigator referred to in subsection 239.2 (1). 2014, c. 13, Sched. 9, s. 22.

Carried.

6.0 RISING AND REPORTING OF THE CLOSED SESSION

Resolution # (2022-FFSC-0526-C7)

Moved by D. Mayberry
Seconded by L. Rowden

That the Finance and Facilities Standing Committee rise with a report.

Carried.

Resolution # ((2022-FFSC-0526-3.1A(C))

Moved by L. Rowden
Seconded by T. Marks

That the Finance & Facilities Standing Committee receive and file information regarding Southwestern Public Health's annual insurance renewal.

Carried.

Resolution # ((2022-FFSC-0526-3.1(C))

Moved by D. Warden
Seconded by D. Mayberry

That the Finance and Facilities Standing Committee for Southwestern Public Health's Board of Health approve the Chief Executive Officer's Report for May 26, 2022.

Carried.

D. Mayberry asked if C. St. John and/or M. Nusink are aware of any commitment to mitigation funding beyond 2022. C. St. John advised that she is not aware of any commitments for the 2023 year or beyond and that a more fulsome discussion regarding mitigation funding will occur at the next Committee meeting.

7.0 NEW BUSINESS/OTHER

None.

8.0 FUTURE MEETINGS & EVENTS

None at this time.

9.0 ADJOURNMENT

Resolution # (2022-FFSC-0526-9.0)

Moved by T. Marks

Seconded by D. Warden

That the meeting adjourns at 1:21 p.m.

Carried.

Confirmed by Mr. J. Preston

MEETING DATE: September 29, 2022

SUBMITTED BY: Cynthia St. John, CEO

SUBMITTED TO: ☐ Board of Health
☒ Finance & Facilities Standing Committee
☐ Governance Standing Committee
☐ Transition Governance Committee

PURPOSE: ☒ Decision
☒ Discussion
☒ Receive and File

AGENDA ITEM # 4.1

RESOLUTION # 2022-FFSC-0929-4.1

1. Second Quarter Financial Statements (Decision):

At the end of quarter two, June 30, 2022, Southwestern Public Health is currently underspent by approximately \$5.9M or 37% of the overall budget, see attached. The variance to budget is the result of expenditures charged to COVID-19 budget associated with SWPH's response. As well, many programs and services were suspended or running at much lesser capacity until April. As programs and service ramp back up to pre pandemic levels, we anticipate our costs to increase in quarter three. Covid-19 immunization is also significantly underspent as we have not had to run clinics at the level previously held in 2021. We do not anticipate a significant increase in the number of clinics we need to run, nor do we anticipate the same number of attendees for vaccination. As a result, the funding that the Ministry of Health has provided thus far, is now sufficient.

MOTION: (2021-FFSC-0929-4.1A)

That the Finance & Facilities Standing Committee recommend to the Board of Health to approve the second quarter financial statements for Southwestern Public Health.

2. Healthy Babies Healthy Children (HBHC) and Pre and Post Natal Nurse Practitioner (PPNP) Audited Statements (Decision):

I am pleased to report that the audit of our financial statements for the period ending March 31, 2022 has been completed by Graham Scott Enns for our Healthy Babies Healthy Children (HBHC) Program and our Pre and Post Natal Nurse Practitioner (PPNP) Program. The audit was managed again this year by Scott Westelaken and overseen by Jennifer Buchanan.

Similar to the previous year, the audit was conducted mainly virtually. The audited statements are attached for your review. There were no issues and no material errors noted. Graham Scott Enns has also completed our Transfer Payment Annual Reconciliation (ARR). This has been signed by Larry Martin on behalf of the Board and submitted to Ministry of Children, Community and Social Services by their deadline date.

MOTION: (2022-FFSC-0929-4.1B)

That the Finance & Facilities Standing Committee recommend to the Board of Health that the Board approve the audited financial statements for the HBHC and PPNP programs for the period ending March 31, 2022 and ratify the signing of the Annual Reconciliation.

3. Annual Review of Policies (Receive and File):

Periodically, the Finance and Facilities Standing Committee is required to review its finance policies and determine if there are any revisions necessary or if additional policies are required. We have undertaken this review and noted that there are no changes required at this time.

A complete list of Finance policies can be found within the BOH portal using [this link](#).

4. Mitigation Funding and 2023 Budget (Receive and File):

It was announced during the Association of Municipalities of Ontario (AMO) Conference in August 2022 that mitigation funding for health units to help offset the cost share changes affecting municipalities will continue for 2023. This is welcome news. Of note however, mitigation funding is not guaranteed funding in the future. In the new year, I will be preparing a report on the implications of not receiving that funding and proactive considerations there may be.

5. Cash Flow Concerns (Receive and File):

At this time, we appear to have a stable cash flow and do not anticipate any need to levy the municipalities for additional cash flow support. We have completed cash flow projections for the balance of the year and believe that we now have sufficient cash to meet our needs.

To continue to manage the concern, as a reminder we:

- a. are closely monitoring our cash flow with projections,
- b. have increased our line of credit from \$800,000 to the maximum of \$3,000,000 to December 31, 2022,
- c. notified the Ministry of Health about our repeated financial pressures and requesting timely reimbursement of COVID-19 expenditures and have begun to receive our monthly COVID-19 payments,
- d. notified each of the obligated municipalities, as recommend by the Board of Health of a potential additional levy, requesting the proportionate share of a total of \$4,000,000 to lessen the pressure between the maximum amount of the line of credit and SWPH's actual expenditures to December 31, 2022, to ensure SWPH financial obligations are met in the event that a cash flow concern occurs during the year.

6. Facilities Report (Receive and File):

St. Thomas Site

On the recommendation of the Finance and Facilities Committee, SWPH staff had Honeywell come on site to perform a full review of the HVAC system along with our current HVAC contractor HTS to investigate our ongoing HAVC system issues. We have now received the full report from the technicians. The report noted that everything is being maintained and serviced to high standards and looks excellent. They had no additional findings or recommendations, except for recommending that phase monitors be installed as recommended by Daiken. The January 2022 site survey completed by Daiken (manufacturer of equipment) recommended phase monitors be added to monitor voltage or phase fluctuation that could occur due to power failures. These devices are not a corrective measure but will protect and inform HTS if the system has imbalances over a predetermined min/max range. It was noted that imbalances between phases must not be over 5% as maximum. It was recommended that units be set for 2% or 3%. Phase monitors have now been ordered at a cost of \$10,000 and they are expected to be installed in October. The cost of these monitors can be charged to our regular service and repair budget line. These monitors will be used to determine if there are any issues occurring during the planned and regularly occurring generator tests which are completed monthly.

SWPH is working on revising several service contracts and sourcing the best price to ensure code required inspections for items such as fire extinguisher and generator tests get completed with the current absence of a third-party maintenance contractor.

Woodstock Site

SWPH is preparing to bring covid vaccine freezers currently stationed at the Oxford EMS back to 410 Buller Street for October 2022. You may remember, Oxford EMS kindly agreed to let us store our covid freezers at their location due to space issues at our own location. Oxford EMS now needs the space back. The monitoring company has completed wiring for the temperature alarm monitoring. The movers and the vendor that maintains the fridges/freezers has arranged for movement on October 14, 2022. As noted in last report, additional cooling was added in the clinical area in 2021.

MOTION: (2022-FFSC-0929-4.1)

That the Finance and Facilities Standing Committee accept the Chief Executive Officer's Report for September 29, 2022.

SOUTHWESTERN PUBLIC HEALTH

For the Six Months Ending Thursday, June 30, 2022

STANDARD/ PROGRAM	YEAR TO DATE			FULL YEAR		% VAR
	ACTUAL	BUDGET	VAR	BUDGET	VAR	
Direct Program Costs						
Foundational Standards						
Emergency Management	\$20,618	\$33,093	\$12,475	\$66,187	\$45,568	31. %
Effective Public Health Practise	157,583	229,207	71,624	458,413	300,830	34. %
Health Equity & CNO Nurses	69,896	207,951	138,056	415,903	346,007	17. %
Health Equity Program	78	1,250	1,172	2,500	2,422	3. %
Population Health Assessment	90,554	160,767	70,213	321,534	230,980	28. %
Foundational Standards Total	338,729	632,268	293,539	1,264,537	925,808	27. %
Chronic Disease Prevention & Well-Being						
Built Environment	69,054	128,280	59,226	256,560	187,506	27. %
Healthy Eating Behaviours	35,617	104,760	69,142	209,519	173,901	17. %
Healthy Menu Choices Act Enforcement	2,070	4,084	2,015	8,168	6,099	25. %
Physical Activity and Sedentary Behaviour	7,968	39,964	31,996	79,927	71,959	10. %
Substance Prevention	65,136	109,794	44,658	219,589	154,452	30. %
Suicide Risk & Mental Health Promotion	60,656	26,452	-34,204	52,904	-7,752	115. %
Chronic Disease Prevention & Well-Being Total	240,501	413,334	172,833	826,667	586,166	29. %
Food Safety						
Enhanced Food Safety - Haines Initiative	0	0	0	0	0	0. %
Food Safety (Education, Promotion & Inspection)	113,425	251,041	137,616	502,082	388,657	23. %
Food Safety Total	113,425	251,041	137,616	502,082	388,657	23. %
Healthy Environments						
Climate Change	16,553	63,674	47,121	127,347	110,794	13. %
Health Hazard Investigation and Response	149,355	179,114	29,759	358,228	208,873	42. %
Healthy Environments Total	165,908	242,788	76,880	485,575	319,667	34. %
Healthy Growth & Development						
Breastfeeding	90,830	156,235	65,404	312,469	221,639	29. %
Parenting	116,610	217,837	101,228	435,675	319,065	27. %
Reproductive Health/Healthy Pregnancies	97,247	256,466	159,219	512,931	415,684	19. %
Healthy Growth & Development Total	304,687	630,538	325,851	1,261,075	956,388	24. %
Immunization						
Vaccine Administration	73,357	47,535	-25,822	95,071	21,713	77. %
Vaccine Management	63,651	86,028	22,376	172,056	108,404	37. %
Community Based Immunization Outreach	8,477	38,503	30,026	77,006	68,529	11. %
Immunization Monitoring and Surveillance	13,311	16,543	3,233	33,086	19,775	40. %
Immunization Total	158,796	188,609	29,813	377,219	218,422	42. %
Infectious & Communicable Diseases						
Infection Prevention & Control	512,939	633,583	120,644	1,267,166	754,227	40. %
Infection Prevention and Control Nurses Initiation	0	0	0	0	0	0. %
Infectious Diseases Control Initiative	0	0	0	0	0	0. %
Needle Exchange	37,912	30,450	-7,462	60,900	22,988	62. %
Rabies Prevention and Control and Zoonotics	91,136	106,021	14,885	212,042	120,906	43. %
Sexual Health	405,378	455,498	50,120	910,997	505,618	44. %
Tuberculosis Prevention and Control	10,373	13,823	3,450	27,646	17,273	38. %
Monkeypox	0	0	0	0	0	0. %
Vector-Borne Diseases	41,218	86,993	45,775	173,985	132,768	24. %
COVID-19 Pandemic	2,383,973	963,432	-1,429,956	1,926,863	-466,525	124. %
COVID-19 Mass Immunization	1,739,730	6,086,751	4,347,021	12,173,502	10,433,772	14. %
COVID-19 Backlog	0	470,560	470,560	941,120	941,120	0. %
COVID-19 Recovery	0	172,993	172,993	345,986	345,986	0. %
Infectious & Communicable Diseases Total	5,222,659	9,020,104	3,788,030	18,040,207	12,808,131	29. %
Safe Water						
Enhanced Safe Water Initiative	0	0	0	0	0	0. %
Small Drinking Water Systems	0	0	0	0	0	0. %
Water	124,236	142,166	17,930	284,332	160,096	44. %
Safe Water Total	124,236	142,166	17,930	284,332	160,096	44. %
School Health - Oral Health						
Healthy Smiles Ontario	337,636	429,072	91,436	858,143	520,507	39. %
School Screening and Surveillance	84,355	95,383	11,029	190,767	106,412	44. %
School Health - Oral Health Total	421,991	524,455	102,464	1,048,910	626,919	40. %
School Health - Vision						
Vision Screening	23,466	77,473	54,007	154,946	131,480	15. %
School Health - Immunization						

School Immunization	381,285	516,190	134,906	1,032,380	651,095	37. %
School Health - Other						
Comprehensive School Health	301,422	558,146	256,724	1,116,292	814,870	27. %
Substance Use & Injury Prevention						
Falls Prevention	10,458	60,821	50,363	121,642	111,184	9. %
Harm Reduction Enhancement	74,476	152,232	77,755	304,463	229,987	24. %
Road Safety	6,327	33,524	27,198	67,049	60,722	9. %
Smoke Free Ontario Strategy: Prosecution	54,712	236,651	181,939	473,301	418,589	12. %
Substance Misuse Prevention	30,848	81,851	51,003	163,702	132,853	19. %
Substance Use & Injury Prevention Total	176,821	565,079	388,258	1,130,157	953,336	16. %
TOTAL DIRECT PROGRAM COSTS	7,973,926	13,762,191	5,778,850	27,524,379	19,541,035	29. %
INDIRECT COSTS						
Indirect Administration	1,136,052	1,234,245	107,608	2,468,490	1,341,853	46. %
Corporate	59,091	116,796	57,705	233,592	174,501	25. %
Board	12,553	15,600	3,047	31,200	18,647	40. %
HR - Administration	372,507	430,174	57,667	860,347	487,840	43. %
Premises	796,349	782,246	-14,103	1,564,491	768,142	51. %
TOTAL INDIRECT COSTS	2,376,552	2,579,061	211,924	5,158,120	2,790,982	46. %
TOTAL GENERAL SURPLUS/DEFICIT	10,350,478	16,341,252	5,990,774	32,682,499	22,332,017	32. %
100% MINISTRY FUNDED PROGRAMS						
MOH Funding	91,514	91,514	0	183,027	91,514	50. %
Senior Oral Care	517,857	450,650	-67,207	901,300	383,443	57. %
TOTAL 100% MINISTRY FUNDED	609,371	542,164	-67,207	1,084,327	474,956	56. %
One-Time Funding - April 1, 2022 to March 31, 2023						
OTF NEP	0	9,125	-9,125	36,500	27,375	0. %
OTF Public Health Inspector Practicum	4,783	5,000	-217	20,000	10,217	24. %
OTF IPAC HUB	91,322	171,250	-79,928	685,000	422,428	13. %
OTF Retention Incentive	209,953	0	209,953	0	-209,953	0. %
OTF School Nurses	61,639	168,000	-106,361	672,000	442,361	9. %
OTF Oxford Fixed Dental Suite	0	0	0	0	0	0. %
OTF Capital: Space Needs Assessment	0	0	0	0	0	0. %
Total OTF	428,307	453,375	-25,068	1,813,500	931,818	25. %
Programs Funded by Other Ministries, Agencies						
Healthy Babies Healthy Children	435,376	413,385	21,991	1,653,539	804,778	26. %
Pre and Post Natal Nurse Practitioner	34,470	34,750	-280	139,000	69,780	25. %
School Nutrition Program	76,776	104,635	-27,859	209,270	27,859	37. %
Public Health Agency of Canada	0	0	0	0	0	0. %
Low German Speaking Partnership Study	196	0	196	0	-196	0. %
Total Programs Funded by Other Ministries, Agencies	546,818	552,770	-5,952	2,001,809	902,221	37. %

**SOUTHWESTERN PUBLIC HEALTH
HEALTHY BABIES HEALTHY CHILDREN**

Statement of Revenue and Expenditures

March 31, 2022

**SOUTHWESTERN PUBLIC HEALTH
HEALTHY BABIES HEALTHY CHILDREN**

Statement of Revenue and Expenditures

For The Year Ended March 31, 2022

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GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

P. 519-633-0700 · F. 519-633-7009
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 · F. 519-773-9683
25 John Street South, Aylmer, ON N5H 2C1

www.grahamscottens.com

INDEPENDENT AUDITORS' REPORT

To the Ministry of Children, Community and Social Services:

Opinion

We have audited the financial statements of revenues and expenditures of Southwestern Public Health - Healthy Babies Healthy Children program for the year ended March 31, 2022. This statement has been prepared by management in accordance with the terms and conditions of the service agreement dated March 25, 2021 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

In our opinion, the statement of revenues and expenditures of the Southwestern Public Health - Healthy Babies Healthy Children program for the year ended March 31, 2022 is prepared, in all material respects, in accordance with the terms and conditions issued by Ministry of Children, Community and Social Services.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the terms and conditions issued by the Ministry of Children, Community and Social Services, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

P. 519-633-0700 · F. 519-633-7009
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 · F. 519-773-9683
25 John Street South, Aylmer, ON N5H 2C1

www.grahamscottenns.com

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

June 30, 2022

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

**Southwestern Public Health
Healthy Babies Healthy Children
Statement of Revenue and Expenditures
For The Year Ended March 31, 2022**

	Budget \$	Actual \$
REVENUE		
Grant - Ministry of Children, Community and Social Services	1,653,539	1,653,530
Service recovery fees	<u>-</u>	<u>75</u>
TOTAL REVENUES	<u>1,653,539</u>	<u>1,653,605</u>
EXPENDITURES		
Salaries and benefits		
Public health nurses	801,143	199,197
Lay home visitors	308,122	89,516
Benefits	325,500	84,117
Management co-coordinator	100,170	21,659
Clerical	<u>42,490</u>	<u>12,236</u>
Total salaries and benefits	<u>1,577,425</u>	<u>406,725</u>
Contracted services		
IT Support	<u>2,700</u>	<u>2,025</u>
Operating costs		
Allocated expenses	-	50,004
Program resources	9,900	10,576
Travel	32,727	8,476
Communication	12,112	7,436
Office supplies	2,000	5,938
Public awareness/promotion	6,350	4,585
Audit	2,325	2,325
Professional development and training	<u>8,000</u>	<u>1,238</u>
Total operating costs	<u>73,414</u>	<u>90,578</u>
TOTAL EXPENDITURES	<u>1,653,539</u>	<u>499,328</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES	<u>-</u>	<u>1,154,277</u>

**Southwestern Public Health
Healthy Babies Healthy Children
Notes to the Statement of Revenue and Expenditures
March 31, 2022**

1. SIGNIFICANT ACCOUNTING POLICIES

The statement of revenue and expenditures is the representation of management prepared using accounting principles that are prescribed by the Ministry of Children, Community and Social Services (Ministry). The following are the projects significant accounting policies:

Basis of Accounting

Revenues from government grants are recognized over the period for which the grant was given. Other revenues are recognized as they are earned and measurable.

Expenses are reported on the accrual basis of accounting except for the treatment of accrued vacation pay which is recorded when paid in accordance with Ministry guidelines.

Capital assets acquired, if any, are expensed in the year of acquisition. Amortization of capital assets over their estimated useful life is not recognized as an allowable expense for Ministry purposes.

2. MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES GRANT

The Ministry provides an operating grant for the Healthy Babies Healthy Children program which is administered by Southwestern Public Health. The amount of grant is based upon approved allowable costs and is subject to final determination by the Ministry.

**SOUTHWESTERN PUBLIC HEALTH
PRE AND POST NATAL NURSE PRACTITIONER'S PROGRAM**

Statement of Revenue and Expenditures

March 31, 2022

**SOUTHWESTERN PUBLIC HEALTH
PRE AND POST NATAL NURSE PRACTITIONER'S PROGRAM**

Statement of Revenue and Expenditures

For The Year Ended March 31, 2022

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GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

P. 519-633-0700 · F. 519-633-7009
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 · F. 519-773-9683
25 John Street South, Aylmer, ON N5H 2C1

www.grahamscottens.com

INDEPENDENT AUDITORS' REPORT

To the Ministry of Children, Community and Social Services:

Opinion

We have audited the financial statements of revenues and expenditures of Southwestern Public Health - Pre and Post natal Nurse Practitioner's program for the year ended March 31, 2022. This statement has been prepared by management in accordance with the terms and conditions of the service agreement dated March 25, 2021 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

In our opinion, the statement of revenues and expenditures of the Southwestern Public Health - Pre and Post natal Nurse Practitioner's program for the year ended March 31, 2022 is prepared, in all material respects, in accordance with the terms and conditions issued by Ministry of Children, Community and Social Services.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the terms and conditions issued by the Ministry of Children, Community and Social Services, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

June 30, 2022

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

**Southwestern Public Health
Pre and Post Natal Nurse Practitioner's Program
Statement of Revenue and Expenditures
For the Year Ended March 31, 2022**

	Budget <u>\$</u>	Actual <u>\$</u>
REVENUE		
Grant - Ministry of Children, Community and Social Services	<u>139,000</u>	<u>139,008</u>
EXPENDITURES		
Purchased services	<u>139,000</u>	<u>139,000</u>
TOTAL EXPENDITURES	<u>139,000</u>	<u>139,000</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES	<u><u>-</u></u>	<u><u>8</u></u>

**Southwestern Public Health
Pre and Post Natal Nurse Practitioner's Program
Notes to the Statement of Revenue and Expenditures
March 31, 2022**

1. SIGNIFICANT ACCOUNTING POLICIES

The statement of revenue and expenditures is the representation of management prepared using accounting principles that are prescribed by the Ministry of Children, Community and Social Services (Ministry). The following are the projects significant accounting policies:

Basis of Accounting

Revenues from government grants are recognized over the period for which the grant was given. Other revenues are recognized as they are earned and measurable.

Expenses are reported on the accrual basis of accounting except for the treatment of accrued vacation pay which is recorded when paid in accordance with Ministry guidelines.

Capital assets acquired, if any, are expensed in the year of acquisition. Amortization of capital assets over their estimated useful life is not recognized as an allowable expense for Ministry purposes.

2. MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES GRANT

The Ministry provides an operating grant for the Pre and Post Natal Nurse Practitioner's Program which is administered by Southwestern Public Health. The amount of grant is based upon approved allowable costs and is subject to final determination by the Ministry.

**MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES
TRANSFER PAYMENT ANNUAL RECONCILIATION**

Service Provider / Delivery Agent: Southwestern Public Health
For The Fiscal Year Ended: March 31, 2022
Contract Category: MCCSS Budget Package 2021-22
Service Contract Number: 1-1645621763

CERTIFICATION BY TRANSFER PAYMENT RECIPIENT

I hereby certify that, to the best of my knowledge, the financial data in the Transfer Payment Annual Reconciliation to which this certification is attached, is true, correct, agrees with the books and records of the organization and has been prepared in accordance with the Technical Instructions and ministry financial policies provided by the Ministry of Community and Social Services and the Ministry of Children and Youth Services.

See attached audited statements

Signature of Service Provider / Delivery Agent Authority

Graham Scott Enns

Name of Service Provider/Delivery Agent Authority

44742

Date (dd/mm/yy)

CPA

Title of Service Provider/Delivery Agent Authority

VERIFICATION BY THE BOARD OF DIRECTORS

The above certification, together with the Transfer Payment Annual Reconciliation, was received and approved by:

the Board of Directors on the 12th

day of

July

2022

Chairperson of the Board of Directors:


Signature

Larry Martin

Name of Chairperson or Designate

Board of Health Chair

Title

Program Grouping For Financial Flexibility Part One
Financial Flexibility may be applied across TPON Components within each Program Grouping under the SAME Program Grouping Code listed below.

** Blue color components are new components in 2021-22

Table 1 - Program Components that have Financial Flexibility.
The Financial Flexibility measures established can be applied for the Program Groupings below:
Surplus of a Program Component can be applied to offset the Deficit in other Program Component within the SAME Program Grouping Code.

Program Grouping	TPON Program Component	Composantes PTO (Programme)	Program Grouping Code	Subline ID	TPON Program Component
7831	Learning Earning and Parenting (LEAP)	Programme EXPRESS (Expérience, poursuite et reprise des études pour les jeunes parents)	7831	8668	Learning Earning and Parenting (LEAP)
	OW Employment Assistance	Initiative d'aide à l'emploi d'Ontario au travail	7831	8272	OW Employment Assistance
E530	Child Welfare - Community and Prevention Supports	Bien-être et protection de l'enfance – Prévention et soutien communautaire	E530	E661	Child Welfare - Community and Prevention Supports
	Indigenous Child, Youth and Family Community-Based Well-Being	Bien-être des enfants, des jeunes et des familles autochtones	E530	E760	Indigenous Child, Youth and Family Community-Based Well-Being
	Community Support-Native Services on Reserve	Soutien communautaire – Services offerts aux autochtones dans les réserves	E530	E761	Community Support-Native Services on Reserve
	Northwest Prevention Initiative	Initiative de prévention du Nord-Ouest	E530	E762	Northwest Prevention Initiative
	Child Welfare Natives Services on Reserve	Services de protection de l'enfance pour les autochtones dans les réserves	E530	E763	Child Welfare Natives Services on Reserve
	Child & Fam Intervention - Nat Srvs on Reserve	Intervention auprès des enfants et des familles – Services nationaux offerts dans les réserves	E530	E764	Child & Fam Intervention - Nat Srvs on Reserve
	Supervised Access Program	Programme d'accès supervisé	E530	E679	Supervised Access Program
E531	Alternatives to Custody and Community Interventions	Alternatives à la garde et aux interventions communautaires	E531	E664	Alternatives to Custody and Community Interventions
	Community Partnerships	Partenariats communautaires	E531	E665	Community Partnerships
	Reintegration/Rehabilitation Services - Community	Services de réintégration/réadaptation – Communauté	E531	E666	Reintegration/Rehabilitation Services - Community
	Mental Health/Specialized Programming	Programmes de santé mentale/programmes spéciaux	E531	E667	Mental Health/Specialized Programming
	Indigenous Services	Services aux autochtones	E531	E668	Indigenous Services
	Other Services	Autres services	E531	E669	Other Services
	Open Custody/Detention	Garde/détention en milieu ouvert	E531	E670	Open Custody/Detention
	Secure Custody/Detention	Garde/détention en milieu fermé	E531	E671	Secure Custody/Detention
	YJD - Sundry	Centres de détention pour adolescents – Divers	E531	E672	YJD - Sundry
	Prevention	Prévention	E531	E673	Prevention
F510	DSRS - Adults' Community Accommodation	DSRS – Établissements résidentiels pour adultes	F510	F600	DSRS - Adults' Community Accommodation
	DSRS Children's Community Accommodation	DSRS – Établissements résidentiels pour enfants	F510	F601	DSRS Children's Community Accommodation
	Adults' DS Community Support Services	Services aux adultes	F510	F605	Adults' DS Community Support Services
	Vocational Alternative Supports-Adult	Mécanismes de soutien à l'emploi et autres formes de vie active - Adultes	F510	F606	Vocational Alternative Supports-Adult
	DSB-Employment Supports (Transition)	DSB – Aide à l'emploi (Transition)	F510	F607	DSB-Employment Supports (Transition)
	Children's DS Community Support Services	Services aux personnes ayant une déficience intellectuelle – enfants	F510	F608	Children's DS Community Support Services
	Special Needs Program	Programme pour personnes ayant des besoins spéciaux	F510	F609	Special Needs Program
	Broader Public Sector-Other-Developmental Services	Secteur parapublic – Autres services aux personnes ayant une déficience intellectuelle	F510	F610	Broader Public Sector-Other-Developmental Services
F514	Indigenous Healing and Wellness Strategy	Stratégie de ressourcement pour le mieux- être des Autochtones	F514	F620	Indigenous Healing and Wellness Strategy
	Intervenors Services	Services d'intervention	F514	F630	Intervenors Services
	Interpreters Services	Services d'interprétation	F514	F631	Interpreters Services
	Homelessness Initiatives and other Community Services	Initiatives pour les sans-abris et autres services communautaires	F514	F632	Homelessness Initiatives and other Community Services
	Domiciliary Hostels	Foyers d'hébergement	F514	F633	Domiciliary Hostels
	Youth Initiatives	Initiatives destinées aux jeunes	F514	F640	Youth Initiatives
	Violence Against Women	Violence faite aux femmes	F514	F650	Violence Against Women
	Anti-Human Trafficking Community Supports	Mesures de soutien communautaire pour mettre fin à la traite des personnes	F514	F651	Anti-Human Trafficking Community Supports
	Broader Public Sector-Other-Adults' Social Srvs	Secteur parapublic – Autres services offerts aux adultes	F514	F652	Broader Public Sector-Other-Adults' Social Srvs
	Victim Services	Services aux victimes	F514	F653	Victim Services
	Victim Quick Response Program+ (VQRP+)	Programme de réponse rapide aux victimes+ (VQRP+)	F514	F891	Victim Quick Response Program+ (VQRP+)
	Healthy Child Development	Développement sain de l'enfant	E532	E678	Healthy Child Development
E532	Broader Public Sector-Other-Children's Services	Secteur parapublic – Autres services à l'enfance	E532	E681	Broader Public Sector-Other-Children's Services
	Early Intervention	Intervention précoce	E532	E682	Early Intervention
	Student Nutrition	Nutrition des étudiants	E532	E683	Student Nutrition
	Integrated Service for Northern Children	Service intégré pour les enfants du Nord	E532	E689	Integrated Service for Northern Children
	Children's Rehabilitation Services	Services de réadaptation des enfants	E532	E702	Children's Rehabilitation Services
	Respite Services	Services de répit	E532	E703	Respite Services
	Coordinated Service Planning	Planification coordonnée des services	E532	E705	Coordinated Service Planning
	Special Services at Home	Services spéciaux à domicile	E532	E706	Special Services at Home
	Services for Children and Youth with Complex Special Needs	Services pour les enfants et les jeunes ayant des besoins spéciaux complexes	E532	E707	Services for Children and Youth with Complex Special Needs
7847	Violence Prevention Initiatives	Initiatives de prévention de la violence	7847	9033	Violence Prevention Initiatives
	Economic Empowerment Initiatives	Initiatives d'autonomisation économique	7847	9042	Economic Empowerment Initiatives
7845	Local Poverty Reduction Fund	Fonds Local de Réduction de la Pauvreté	7845	9010	Local Poverty Reduction Fund

Program Grouping For Financial Flexibility Part One
Financial Flexibility may be applied across TPON Components within each Program Grouping under the SAME Program Grouping Code listed below.

** Blue color components are new components in 2021-22

Table 1 - Program Components that have Financial Flexibility.
The Financial Flexibility measures established can be applied for the Program Groupings below:
Surplus of a Program Component can be applied to offset the Deficit in other Program Component within the SAME Program Grouping Code.

Program Grouping	TPON Program Component	Composantes PTO (Programme)	Program Grouping Code	Subline ID	TPON Program Component
7846	Settlement and Integration	Établissement et intégration	7846	9015	Settlement and Integration
	Language Training	Formation linguistique	7846	9026	Language Training
F527	Community Development Support Program	Programme de soutien au développement communautaire	F527	F772	Community Development Support Program
	Community Wellness Worker	Travailleur en bien-être communautaire	F527	F750	Community Wellness Worker
	Designated Priorities	Priorités désignées	F527	F768	Designated Priorities
	Family Violence Healing Programs	Programmes de guérison de la violence familiale	F527	F774	Family Violence Healing Programs
	Healing Lodges	Pavillons de ressourcement	F527	F773	Healing Lodges
	Health Outreach	Sensibilisation à la santé	F527	F753	Health Outreach
	Health Policy Analysts	Analystes des politiques de santé	F527	F752	Health Policy Analysts
	IHWS - Healthy Babies Healthy Children	IHWS - Bébé en santé, enfants en santé	F527	F770	IHWS - Healthy Babies Healthy Children
	IHWS Crisis Team Program	Programme d'équipe de crise de l'IHWS	F527	F751	IHWS Crisis Team Program
	IHWS Health Advocates	Défenseurs de la santé de l'IHWS	F527	F759	IHWS Health Advocates
	IHWS Mental Health	IHWS Santé mentale	F527	F780	IHWS Mental Health
	IHWS Non-Residential Mental Health	IHWS Santé mentale non résidentielle	F527	F777	IHWS Non-Residential Mental Health
	Indigenous AntiHuman Traffick Liaisons	Liaisons autochtones contre la traite des êtres humains	F527	F783	Indigenous AntiHuman Traffick Liaisons
	Indigenous Health Planning Authority	Autorité de planification de la santé autochtone	F527	F763	Indigenous Health Planning Authority
	Information Clearinghouse	Centre d'échange d'informations	F527	F762	Information Clearinghouse
	Maternal and Child Centre	Centre maternel et infantile	F527	F758	Maternal and Child Centre
	Outpatient Hostels	Auberges pour patients externes	F527	F757	Outpatient Hostels
	Shelters	Abris	F527	F755	Shelters
	Training	Entraînement	F527	F767	Training
	Translators	Traducteurs	F527	F760	Translators
	TRC - Indigenous Mental Health and Wellness Supports	TRC - Soutiens pour la santé mentale et le bien-être des Autochtones	F527	F784	TRC - Indigenous Mental Health and Wellness Supports
	TRC Indigenous Mental Health and Addictions Treatment and Healing Centres	Centres autochtones de traitement et de guérison de la santé mentale et des toxicomanies de la CVR	F527	F782	TRC Indigenous Mental Health and Addictions Treatment and Healing Centres
	TRC Nishnawbe Aski Nation Crisis Coordination/Response Fund	TRC Nishnawbe Aski Nation Crisis Coordination/Reponse Fund	F527	F781	TRC Nishnawbe Aski Nation Crisis Coordination/Response Fund
	IHWS - Crisis Intervention	IHWS - Intervention de crise	F527	F621	IHWS - Crisis Intervention
	IHWS - Curative and Rehabilitative Care	IHWS - Soins curatifs et de réadaptation	F527	F622	IHWS - Curative and Rehabilitative Care
	IHWS - Promotion and Prevention	IHWS - Promotion et Prévention	F527	F623	IHWS - Promotion and Prevention
	IHWS - Supportive Resources, Training and Capacity Building	IHWS - Ressources de soutien, formation et renforcement des capacités	F527	F624	IHWS - Supportive Resources, Training and Capacity Building

Program Grouping For Financial Flexibility Part Two
Financial Flexibility **cannot** be applied across TPON Components within each Program Grouping under the SAME Program Grouping Code listed below.

Table 2 - Program Components that DO NOT HAVE Financial Flexibility.
The Financial Flexibility measures established **cannot** be applied for the Program Groupings below:
Surplus of a Program Component **cannot** be applied to offset the Deficit in any other Program Component.
Surplus of a Program Component is RESTRICTED to offset the Deficit in the SAME Program Component only.

Program Grouping	TPON Program Component	Composantes PTO (Programme)	Program Grouping Code	Subline ID	TPON Program Component
8241	ODSP Financial Assistance	Aide financière de base offerte dans le cadre d'Ontario au travail	8241	8241	ODSP Financial Assistance
8253	Ontario Works Administration	Administration d'Ontario au travail	8253	8253	Ontario Works Administration
8255	Broader Public Sector -Other-Social Assistance	Secteur parapublic – Autres mesures d'aide sociale	8255	8255	Broader Public Sector -Other-Social Assistance
8245	Employment Supports Funding	Le financement de l'aide à l'emploi	8245	8245	Employment Supports Funding
8618	Home and Vehicle Modification Program	Programme d'adaptation des habitations et des véhicules	8618	8618	Home and Vehicle Modification Program
8270	OW Addiction Services Initiative	Initiative de traitement de la toxicomanie d'Ontario au travail	8270	8270	OW Addiction Services Initiative
E720	Child Protection Services	Services de protection de l'enfance – Fonctionnement	E720	E720	Child Protection Services
E721	Provincial Initiatives	Initiatives provinciales	E721	E721	Provincial Initiatives
E701	Autism	Autisme	E701	E701	Autism
E704	Complex Special Needs	Besoins spéciaux complexes	E704	E704	Complex Special Needs
F611	DS Self-Managed Support - Direct	Support autogéré DS - Direct	F611	F611	DS Self-Managed Support - Direct

Contract Category: MCCSS Budget Package 2021-22

Balanced

Contract Category: MCCSS Budget Package 2021-22

		Budget Case II
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[illegible]

Audited Financial Statement Reconciliation

Organization Name: Southwestern Public Health

LINE			
400	TOTAL GROSS REVENUES PER AUDITED FINANCIAL STATEMENTS		\$ 1,792,614
401	LESS: Other Revenue (excluding MCCSS) (i.e. funding from other sources not related to ministry services)		\$ -
402	Adjustments for Revenues from Ministry(ies) Funding calculation		
403	Less: Non Retainable Revenues		
404	Service recovery fees	\$	75
405	Specify (e.g. Offsetting Revenues) - CEWS Revenue	\$	-
406	Specify (e.g. Specific Operating Donations)	\$	-
407	Specify (e.g. Inter-Agency Chargebacks)	\$	-
408	Less: Amortization of Deferred Revenue	\$	-
409	Less: Other (specify) <u>MCCSS Grant Base Funding received (not part of Generic Contract)</u>	\$	-
410	Less: Other (specify) _____	\$	-
	Subtotal	\$	75
411	Add: One-Time Capital Expenditures Approved & not included in Revenue		
412	Add: Other (specify) _____	\$	-
413	Add: Other (specify) _____	\$	-
414	Subtotal	\$	-
415	Total Revenue Reported (Line 400 - Line 401 - Line 404 to Line 410 + Line 414)	\$	1,792,539
420	Total Approved Ministry Funding	\$	1,792,539
	<i>(Lines 415 and 420 should equal)</i>		
430	Variance	\$	-
440	TOTAL GROSS EXPENDITURES PER AUDITED FINANCIAL STATEMENTS		\$ 638,328
441	LESS: Other Expenditures (excluding MCCSS) (i.e. expenditures from other services not related to ministry services)		\$ -
442	Adjustments for Inadmissible Expenditures related to Ministry Funded Programs		
443	Less: Accruals (Payables greater than 30 day i.e. Vacation/Sick Accrual)	\$	-
444	Less: Appropriations	\$	-
445	Less: Amortization on Capital Assets	\$	-
446	Less: Donations to Individuals or Organizations	\$	-
447	Less: Fundraising Costs	\$	-
448	Less: Loans to Clients or Staff	\$	-
449	Less: Retainer Fees	\$	-
450	Less: Provisions for Bad Debt	\$	-
451	Less: In Kind	\$	-
452	Less: Other (specify) <u>Expenditures for MCCSS Grant Base Funding (not part of Generic Contract)</u>	\$	-
453	Less: Other (specify) _____	\$	-
	Subtotal	\$	-
	LESS: Other Adjustments		

455	Less: Expenditure Recoveries/ Offsetting Revenues	\$	-
456	Less: Other (specify)_____	\$	-
457	Less: Other (specify)_____	\$	-
	Subtotal	\$	-
460	ADD: Adjustments for Admissible Expenditures, attach prior approval documentation		
461	Add: One-Time Capital Expenditures Approved & Capitalized	\$	-
462	Add: Other (specify)_____	\$	-
463	Add: Other (specify)_____	\$	-
	Subtotal	\$	-
470	Total Surplus/(Deficit) reported in Audited Financial Statements	\$	-
475	Total Ministry (MCCSS) Eligible Expenditures reported in the Audited Financial Statements	\$	638,328
480	Total Eligible Expenditure	\$	638,328
490	Variance	\$	-
	<div>Agency explanation:</div>		
491	Retained Earning	\$	-
492	Total Assets	\$	-
493	Total Debt	\$	-
494	Operating Cash Flow	\$	-
495	Current Assets	\$	-
496	Current Liabilities	\$	-
497	Total Revenue	\$	-
498	Total Expenditures (Before Extraordinary)	\$	-
499	Total Extraordinary	\$	-

[illegible]