

MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: KATHRYN DUBICKI, SENIOR DIRECTOR
DATE: FEBRUARY 1, 2024
RE: FINANCIAL REPORT

Financial Position:

The financial statements and summary for the period ended December 31, 2023 is attached. The Ministry operations are in a deficit position of \$231,451. This position continues to show improvement as cost saving strategies are implemented—as previously reported this involves the review of vacant staff positions. The submission to the Ministry for funding for repairs is still pending. We continue to work towards a balanced position at March 31, 2024.

The Association Operations are in surplus position of \$17,189.

2024 EarlyON Budget Update:

The Budget for the EarlyON Programs has been submitted to the City of Brantford. A copy of the budget is attached. As updated last month, we received a 5% increase in funding which has enabled a balanced position.

WSIB:

Community Living Brant has received the WSIB rates for 2024. The new rate will be \$1.47/\$100, up from \$1.28/\$100 in 2023. This rate is the updated base rate for Community Living Brant's job classifications. WSIB has been moving businesses towards this target.

We continue to monitor our claims to minimize the impact. For 2023 we experienced an overall 24% reduction in claims. Moving forward, this will assist in maintaining premium costs.

**COMMUNITY LIVING BRANT
2023-2024
FINANCIAL SUMMARY
as at December 31, 2023**

	<u>YTD ACTUAL SURPLUS/(DEFICIT)</u>
<u>DS EMPLOYMENT SUPPORTS</u>	(104,232)
<u>SUPPORTED GROUP LIVING RESIDENCES</u>	(547,266)
<u>INTENSIVE SUPPORT RESIDENCES</u>	(26,496)
<u>SUPPORTED INDEPENDENT LIVING</u>	(111,415)
<u>HOST FAMILY RESIDENCES</u>	395,941
<u>COMMUNITY PARTICIPATION SERVICES</u>	266,625
<u>CAREGIVER RESPITE SERVICES</u>	(81,041)
<u>EarlyON CENTRE</u>	-
<u>BELONGING BRANT</u>	<u>(23,568)</u>
<u>TOTAL</u>	<u>(231,451)</u>
Multi-Year Residential Funding	-
Pay Equity Provision	-
Urgent Response Funding	-
Payroll Adjustment (Wage Enhancement)	-
ADJUSTED MINISTRY TOTAL	<u>(231,451)</u>
<u>ASSOCIATION OPERATIONS</u>	<u>17,189</u>
<u>TOTAL AGENCY</u>	<u>(214,261)</u>

**Community Living Brant
Balance Sheet for Period Ending December 2023**

ASSETS	YTD ACTUAL
CURRENT ASSETS	
BANK - OPERATING ACCOUNT	(93,872.69)
ACCOUNTS RECEIVABLES	78,294.70
LONG TERM INVESTMENT	188,208.59
MAJOR CAPITAL	-
EARLY YEARS CAPITAL	-
ACCRUED INDIV. BOARD	-
PREPAID EXPENSES	63,393.64
PROVINCIAL TAX	31,523.56
H.S.T.	12,072.69
MISCELLANEOUS REFUNDS	17,352.27
EMPLOYEE COMPUTER PURCH.REC'L	20,565.05
PURCHASE SERVICE RECEIVABLE	-
ACCOUNTS RECEIVABLE CONTROL	-
MINOR CAPITAL RECEIVABLE	-
M.C.S.S. RECEIVABLE	643,671.43
FIXED ASSETS	
CAPITAL ASSETS	4,792,429.74
ACCUM. AMORTIZATION--ASSETS	(4,386,418.10)
TOTAL ASSETS	1,367,220.88
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNT PAYABLE	367,162.71
ACCRUED LIABILITIES	339,100.92
SYMPOSIUM	1.92
COMMUNICATION COMMITTEE	-
DEFERRED CAPITAL GRANTS	3,537,316.23
ACCUM. AMORT.--DEFERRED GRANTS	(3,500,292.00)
TOTAL LIABILITIES	743,289.78
SURPLUS	
SHARE CAPITAL	
COX VENTURE CAPITAL FUND	32,102.65
ODSP - ES FUND	-
CAPITAL FUND	80,069.99
NET ASSETS INVESTED IN CAPITAL	(416,959.00)
RETAINED EARNINGS	
OPERATING SURPLUS	1,142,978.91
Retained Income Current Year	(214,261.45)
TOTAL LIABILITIES AND SURPLUS	1,367,220.88

Community Living Brant
Income Statement for Period Ending December 2023
Operating Accounts - Surplus

	Current Mth			YTD			Annual Budget
	Actual	Budget	Variance \$	Actual	Budget	Variance \$	
BANK INTEREST	2,223.09	833.00	(1,390.09)	32,124.09	7,497.00	(24,627.09)	10,000
PROVINCIAL FUNDING	79,263.45	-	(79,263.45)	969,832.64	-	(969,832.64)	0
PROVINCIAL GRANT	1,333,500.88	1,184,726.10	(148,774.78)	12,134,940.22	10,662,535.26	(1,472,404.96)	14,216,714
PROVINCIAL GRANT	395.00	395.58	0.58	3,555.00	3,560.22	5.22	4,747
MINOR CAPITAL	-	-	-	-	-	-	0
DUNN WORKSHOP CONTRACTS	-	7,400.00	7,400.00	-	66,600.00	66,600.00	88,800
TUCK SHOP SALES	-	-	-	-	-	-	0
EYC REVENUE	376.00	3,300.00	2,924.00	2,057.25	29,700.00	27,642.75	39,600
SERVICE FEES	33,450.00	29,865.00	(3,585.00)	290,528.00	268,785.00	(21,743.00)	358,380
FUNDRAISING	-	-	-	-	-	-	0
ODSP EMPLOYM SUPPORTS	-	18,708.00	18,708.00	-	168,372.00	168,372.00	224,496
INFORMATION WEBSITE	-	-	-	-	-	-	0
RENTAL INCOME	-	-	-	7,250.00	5,762.00	(1,488.00)	5,762
TRILLIUM FUNDS	-	-	-	-	-	-	0
FUNDRAISING REVENUE	2,844.00	3,066.00	222.00	40,427.45	45,024.00	4,596.55	48,500
TOTAL REVENUE	1,452,052.42	1,248,293.68	(203,758.74)	13,480,714.65	11,257,835.48	(2,222,879.17)	14,996,999
EXPENSES							
SALARIES	1,068,065.04	882,561.35	(185,503.69)	9,144,524.28	7,538,139.12	(1,606,385.16)	10,014,704
BENEFITS	194,670.08	206,608.90	11,938.82	2,174,375.68	1,808,917.07	(365,458.61)	2,384,729
TOTAL SALARIES & BENEFITS	1,262,735.12	1,089,170.25	(173,564.87)	11,318,899.96	9,347,056.19	(1,971,843.77)	12,399,433
TRAVEL AND COMMUNICATION	20,265.65	24,883.50	4,617.85	188,008.03	223,711.50	35,703.47	292,256.00
WAGES	-	-	-	-	-	-	0
RENT	13,384.25	10,899.25	(2,485.00)	120,420.55	98,093.25	(22,327.30)	130,791
UTILITIES	10,922.95	13,695.00	2,772.05	88,007.69	123,655.00	35,647.31	164,890
STAFF TRAINING	948.40	3,707.17	2,758.77	94,077.96	33,364.53	(60,713.43)	44,496
SERV RELATED TO REPAIRS & MAINTENANCE	(47,737.20)	21,816.00	69,553.20	296,965.57	196,292.88	(100,672.69)	261,050
OUTSIDE SERVICES PURCHASED	7,371.27	5,146.00	(2,225.27)	158,152.59	46,314.00	(111,838.59)	61,760
PROF. SERVICES - IT	6,663.09	5,183.00	(1,480.09)	52,686.93	46,847.00	(5,839.93)	62,200
PURCHASED CLIENT SERV	-	100.00	100.00	45.00	900.00	855.00	1,200
PURCHASED SERV. - O.P.R.	13,346.38	19,550.00	6,203.62	96,419.57	175,950.00	79,530.43	234,600
SERVICES	71,497.85	8,234.00	(63,263.85)	779,070.50	74,106.00	(704,964.50)	98,813
SERVICES - PUBLIC RELATIONS	-	42.00	42.00	-	378.00	378.00	500
SERVICES - INTEREST	253.48	-	(253.48)	315.62	-	(315.62)	0
SUPPLIES - BUILDING	(164.43)	2,923.00	3,087.43	(11.53)	26,307.00	26,318.53	35,080
SUPPLIES - VEHICLE	5,105.36	6,250.00	1,144.64	113,132.76	56,250.00	(56,882.76)	75,000
IT SUPPLIES & EQUIPMENT	1,589.11	2,180.00	590.89	8,159.86	21,275.00	13,115.14	27,695
SUPPLIES	39,917.02	6,585.00	(33,332.02)	477,321.56	55,815.00	(421,506.56)	73,919
SUPPLIES ADMIN	19,807.59	2,875.00	(16,932.59)	48,846.34	25,875.00	(22,971.34)	34,500
PURCHASES - MEALS ON WHEELS	-	4,000.00	4,000.00	-	36,000.00	36,000.00	48,000
ADVISORY COMMITTEE SUPPORT	-	-	-	-	-	-	0
WORKSHOP EXPENSES EYC	-	-	-	-	-	-	0
SUPPLIES - PUBLIC RELATIONS	-	40.00	40.00	383.45	360.00	(23.45)	500
SALARIES & BEN. - LITERACY PROGRAM	-	625.00	625.00	-	5,625.00	5,625.00	7,500
LITERACY - DONATION PURCHASES	-	-	-	13,073.00	-	(13,073.00)	0
DONATIONS SPECIFIC - EXPENSES	589.24	-	(589.24)	3,304.41	-	(3,304.41)	0
TOTAL FUNDRAISING EXPENSES	-	-	-	13,283.69	17,000.00	3,716.31	17,000
ADVERTISING - ADMIN	-	83.00	83.00	7,634.73	747.00	(6,887.73)	1,000
ADVERTISING - PUBLIC RELATIONS	-	42.00	42.00	46.77	378.00	331.23	500
ASSOCIATION MEETINGS	-	208.00	208.00	883.75	1,872.00	988.25	2,500
CASH ADVANCE	(3,461.95)	-	3,461.95	5,219.76	-	(5,219.76)	0
FOOD COSTS	14,086.16	14,025.00	(61.16)	157,684.76	120,065.00	(37,619.76)	160,040
OTHER EQUIP & FURN.	830.09	175.00	(655.09)	37,771.82	1,575.00	(36,196.82)	2,100
INSURANCE - ADMIN	13,907.15	6,900.00	(7,007.15)	125,164.35	62,100.00	(63,064.35)	82,800
PERSONAL NEEDS	457.98	2,150.00	1,692.02	13,214.96	19,350.00	6,135.04	25,200
OTHER TRANSACTIONS	-	-	-	-	-	-	0
EXPENDITURES RECOVERIES	(173,084.72)	(54,094.75)	118,989.97	(514,365.51)	(441,285.25)	73,080.26	-602,967
ONTARIO ASSOC. COMMUNITY LIVING	-	-	-	4,000.00	-	(4,000.00)	0
SUBSIDIZED INDIVIDUAL EXPENSE	-	8,702.00	8,702.00	-	78,318.00	78,318.00	104,424
VOLUNTEER EXPENSES	-	42.00	42.00	77.72	378.00	300.28	500
IMAGES	-	-	-	-	-	-	0
DIRECTOR'S FUND	-	-	-	-	-	-	0
C.A.A.	(52,565.99)	73,778.84	126,344.83	747,433.82	664,009.56	(83,424.26)	885,344
C.A.A. EXP RECOVERIES ALLOCATED	-	-	-	-	-	-	0
AMORTIZATION EXPENSE	-	-	-	-	-	-	0
PROVISION ODSP-ES FUND	-	716.00	716.00	-	6,444.00	6,444.00	8,597
MISCELLANEOUS	-	-	-	-	-	-	0
GAIN/LOSS CAPITAL ASSETS	-	-	-	-	-	-	0
TOTAL EXPENSES	1,228,309.71	1,281,081.26	52,771.55	14,444,249.37	11,129,176.66	(3,315,072.71)	14,746,621
C.A.A. ALLOCATED	52,565.99	(76,557.00)	(129,122.99)	(749,273.27)	(689,013.00)	60,260.27	-918,677
NET PROFIT / (LOSS)	171,176.72	43,769.42	(127,407.30)	(214,261.45)	817,671.82	1,031,933.27	1,169,055

Community Living Brant
Income Statement for Period Ending December 2023
Summary - Programs - Min. of Com. & Family & Children Serv. Approved

	Current Mth			YTD			Annual Budget
	Actual	Budget	Variance \$	Actual	Budget	Variance \$	
REVENUE							
PROVINCIAL FUNDING	-	-	-	-	-	-	-
PROVINCIAL GRANT	1,333,500.88	1,184,726.10	(148,774.78)	12,134,940.22	10,662,535.26	(1,472,404.96)	14,216,714
MINOR CAPITAL	-	-	-	-	-	-	0
DUNN WORKSHOP CONTRACTS	-	3,400.00	3,400.00	-	30,600.00	30,600.00	40,800
DUNN MEALS ON WHEELS	-	4,000.00	4,000.00	-	36,000.00	36,000.00	48,000
EARLY CHILDHOOD - MEMBERSHIP	371.00	2,300.00	1,929.00	1,409.00	20,700.00	19,291.00	27,600
CAFETERIA SALES	-	1,000.00	1,000.00	-	9,000.00	9,000.00	12,000
EARLY CHILDHOOD - RECOVERIES	-	-	-	550.75	-	(550.75)	0
EARLY CHILDHOOD - RESOURCES	5.00	-	(5.00)	57.50	-	(57.50)	0
EARLY CHILDHOOD - C.H.A.N.G.E	-	-	-	-	-	-	0
RAISING THE BAR	-	-	-	40.00	-	(40.00)	-
TRANSPORTATION FUND	-	-	-	-	-	-	-
O.E.Y.C. HEALTHY KIDS	-	-	-	-	-	-	-
CAPACITY BUILDING	-	-	-	-	-	-	-
KSCD	-	-	-	-	-	-	-
CHILD & YOUTH GRANT	-	-	-	-	-	-	-
EARLY YEARS MISC	5.00	-	(5.00)	648.25	-	(648.25)	-
SERVICE FEES	33,450.00	29,865.00	(3,585.00)	290,528.00	268,785.00	(21,743.00)	358,380
FUNDRAISING	-	-	-	-	-	-	-
INFORMATION WEBSITE	-	-	-	-	-	-	-
RENTAL INCOME	-	-	-	7,250.00	5,762.00	(1,488.00)	5,762.00
TOTAL REVENUE	1,367,326.88	1,225,291.10	(142,035.78)	12,434,775.47	11,033,382.26	(1,401,393.21)	14,709,256
EXPENSES							
PROGRAM SALARIES - F/T	704,518.23	492,046.82	(212,471.41)	5,947,635.56	4,428,421.38	(1,519,214.18)	5,904,554
ADMIN SALARIES - F/T	56,026.36	52,974.58	(3,051.78)	472,593.28	476,346.80	3,753.52	635,270
FULL TIME - O/T	6,742.33	-	(6,742.33)	115,858.49	-	(115,858.49)	0
PROGRAM SALARIES - P/T	222,229.76	277,355.08	55,125.32	1,866,344.74	2,091,707.11	225,362.37	2,748,997
SALARIES - P/T OCCUPANCY	-	-	-	-	-	-	0
ADMIN SALARIES - P/T	-	-	-	-	-	-	0
PART TIME - O/T	7,481.01	-	(7,481.01)	84,853.61	-	(84,853.61)	3,664
PROGRAM OTHER BENEFITS - F/T	60,287.90	49,796.66	(10,491.24)	546,392.61	448,169.94	(98,222.67)	592,172
OTHER BENEFITS F/T	95,287.58	89,580.48	(5,707.10)	1,194,203.66	806,224.32	(387,979.34)	1,074,978
ADMIN STATUTORY BENEFITS - F/T	3,756.19	4,387.93	631.74	42,921.84	39,461.37	(3,460.47)	52,621
PROGRAM ADMIN OTHER	8,859.99	8,055.79	(804.20)	62,812.12	72,512.11	9,699.99	96,683
PROGRAM BENEFITS - P/T	17,357.78	28,057.54	10,699.76	161,653.28	219,659.25	58,005.97	274,799
OTHER BENEFITS P/T	6,509.88	11,054.49	4,544.61	51,310.01	86,296.99	34,986.98	109,870
OCCUPANCY BENEFITS - P/T	-	-	-	-	-	-	0
PROGRAM BENEFITS OTHER P/T	-	-	-	-	-	-	0
STAFF TRAVEL	13,075.05	15,007.00	1,931.95	98,043.08	135,063.00	37,019.92	174,084
TRANSPORTATION OTHER	209.60	880.00	670.40	857.85	7,680.00	6,822.15	10,200
INDIVIDUAL VACATIONS & EXP	1,397.85	-	(1,397.85)	5,595.96	-	(5,595.96)	0
COMMUNICATIONS	2,891.87	5,351.00	2,459.13	32,062.27	48,159.00	16,096.73	64,212
STAFF TRAINING	6,979.15	3,037.17	(3,941.98)	107,234.97	27,334.53	(79,900.44)	36,446
STAFF TRAINING ADMIN	-	-	-	-	-	-	0
WAGES	-	-	-	-	-	-	0
PURCHASES - MEALS ON WHEELS	-	4,000.00	4,000.00	-	36,000.00	36,000.00	48,000
RENT	14,034.25	10,899.25	(3,135.00)	126,270.55	98,093.25	(28,177.30)	130,791
UTILITIES	10,170.90	12,445.00	2,274.10	82,431.07	112,405.00	29,973.93	149,890
SERV RELATED TO REPAIRS & MAINTENANCE	(48,143.00)	19,350.00	67,493.00	268,911.15	174,248.88	(94,662.27)	231,850
OUTSIDE SERVICES PURCHASED	4,027.22	1,710.00	(2,317.22)	33,000.16	15,390.00	(17,610.16)	20,520
PROF. SERVICES IT	4,497.92	3,000.00	(1,497.92)	36,890.99	27,200.00	(9,690.99)	36,000
PURCHASED CLIENT SERV.	-	50.00	50.00	45.00	450.00	405.00	600
PURCHASED SERV. - O.P.R.	13,346.38	19,550.00	6,203.62	96,419.57	175,950.00	79,530.43	234,600
SERVICES	12,063.70	5,824.00	(6,239.70)	130,649.45	52,416.00	(78,233.45)	69,888
INSURANCE - ADMIN	-	-	-	-	-	-	0
SUPPLIES - BUILDING	-	2,790.00	2,790.00	1,432.47	25,110.00	23,677.53	33,480
SUPPLIES - VEHICLE	4,998.30	6,050.00	1,051.70	110,704.98	54,450.00	(56,254.98)	72,600
IT SUPPLIES & EQUIPMENT	-	1,295.00	1,295.00	4,797.44	13,510.00	8,712.56	17,395
C.A.A. SERVICES REALLOCATED	-	-	-	-	-	-	-
SUPPLIES	10,553.29	5,810.00	(4,743.29)	114,552.27	52,340.00	(62,212.27)	69,619
SUPPLIES - ADMIN	-	-	-	1,839.45	-	(1,839.45)	0
ADVISORY COMMITTEE SUPPORT	-	-	-	-	-	-	0
WORKSHOP EXPENSES EYC	-	-	-	-	-	-	0
SUPPLIES - ALLOCATE	-	-	-	-	-	-	0
ADVERTISING - EYC	-	450.00	450.00	-	4,050.00	4,050.00	5,400
ADVERTISING - ADMIN	-	-	-	-	-	-	0
C.H.A.N.G.E. CONF. EXPENSES	-	-	-	-	-	-	0
EARLY YEARS EXPENSES	1,645.86	-	(1,645.86)	(11,081.07)	-	11,081.07	0
FUNDRAISING	-	-	-	-	-	-	0
CASH ADVANCE	1,758.30	-	(1,758.30)	3,098.90	-	(3,098.90)	0
FOOD COSTS	13,684.49	13,445.00	(239.49)	153,407.93	116,005.00	(37,402.93)	154,240
OTHER EQUIPMENT & FURN	830.09	100.00	(730.09)	37,391.35	900.00	(36,491.35)	1,200
PERSONAL NEEDS	457.98	2,075.00	1,617.02	12,890.94	18,675.00	5,784.06	24,300
OTHER TRANSACTIONS	-	-	-	-	-	-	0
EXPENDITURES RECOVERIES	(42.88)	(24,813.00)	(24,770.12)	(75,233.54)	(223,317.00)	(148,083.46)	-297,758
SUBSIDIZED INDIVIDUAL EXPENSE	-	8,702.00	8,702.00	-	78,318.00	78,318.00	104,424
TOTAL EXPENSES	1,204,927.34	1,204,095.63	(831.71)	12,666,226.21	10,383,239.49	(2,282,986.72)	13,770,931
NET PROFIT / (LOSS)	162,399.54	21,195.47	(141,204.07)	(231,450.74)	650,142.77	881,593.51	938,324

CASH ADVANCE	-5,220.25	0.00	5,220.25	1,151.21	0.00	-1,151.21	0
FOOD COST	401.67	580.00	178.33	4,276.83	4,060.00	-216.83	5,800
OTHER EQUIPMENT & FURN	0.00	75.00	75.00	380.47	675.00	294.53	900
PERSONAL NEEDS	0.00	75.00	75.00	324.02	675.00	350.98	900
ADVERTISING - ADMIN	0.00	0.00	0.00	765.00	0.00	-765.00	0
ADVERTISING - PUBLIC RELATIONS	0.00	42.00	42.00	46.77	378.00	331.23	500
ASSOCIATION MEETINGS	0.00	208.00	208.00	883.75	1,872.00	988.25	2,500
OTHER TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
EXPENDITURES RECOVERIES	-24,467.30	-23,866.75	600.55	-176,066.96	-169,233.25	6,833.71	-240,209
ONTARIO ASSOC. COMMUNITY LIVING	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	0
VOLUNTEER EXPENSES	0.00	42.00	42.00	77.72	378.00	300.28	500
IMAGES	0.00	0.00	0.00	0.00	0.00	0.00	0
DIRECTOR'S FUND	0.00	0.00	0.00	0.00	0.00	0.00	0
AMORTIZATION EXPENSE	0.00	716.00	716.00	0.00	6,444.00	6,444.00	8,597
MISCELLANEOUS - FUND RAISING	0.00	0.00	0.00	0.00	0.00	0.00	0
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0
GAIN/LOSS CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL EXPENSES	75,948.36	448.63	-75,499.73	1,028,749.89	57,104.17	-971,645.72	57,253
NET PROFIT / (LOSS)	8,777.18	22,553.95	13,776.77	17,189.29	167,349.05	150,159.76	230,490

COMMUNITY LIVING BRANT

Brantford-Brant Ontario Early ON Child and Family Centres
Annualized Budget 2024

Salaries	7.96 FTE	540,272	
Benefits		<u>147,405</u>	
Total Salaries & Benefits			<u>687,677</u>
Travel		5,000	
Communications		5,000	
Rent		50,000	
Utilities		9,000	
Training		500	
Advertising		250	
Repairs Maintenance		12,000	
Purchased Services		8,000	
IT Services		5,000	
Supplies		<u>22,500</u>	
Total Other Expenses			<u>117,250</u>
Total			804,927
Administration			<u>80,493</u>
			885,420
Municipal Subsidy			<u>885,420</u>

CAPACITY--2024

Salaries	.65 FTE	42,872	
Benefits		<u>12,513</u>	
Total Salaries & Benefits			<u>55,222</u>
Travel		750	
Communications		1,500	
Rent		6,000	
Utilities		1,500	
Training		500	
Advertising		500	
Repairs Maintenance		2,000	
Purchased Services		7,500	
IT Services		5,000	
Supplies		<u>24,000</u>	
Total Other Expenses			<u>49,250</u>
Total			104,772
Administration			<u>10,477</u>
			115,249
Municipal Subsidy			<u>115,249</u>