

MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: KATHRYN DUBICKI, SENIOR DIRECTOR
DATE: FEBRUARY 29, 2024
RE: FINANCIAL REPORT

Current Financial Position:

The financial statements and financial summary for the period ended January 31, 2024 are attached. Ministry operations are in a deficit position of \$293,998.

The retroactive payments related to the new Collective Agreement were paid out in January. Additionally, there was increased staffing costs at the end of December and early January. The statutory holidays, sick time, and the resulting overtime are factors. It is anticipated to balance out over February and March.

This position continues to be closely monitored in order to work towards a balanced position at March 31, 2024.

Association Operations are in a small deficit position of \$5,734.

Commercial Liability/Property Insurance Renewal:

Community Living Brant is awaiting receipt of the Insurance Renewal Package for 2024/2025 as discussed in February. The current policy expires March 31, 2024. However, it will remain in effect until the renewal is received.

Group Insurance Renewal:

Green Shield has presented the March 1, 2024 renewal package. The initial proposal was for an overall increase of 8.6% for the Extended Health, Travel and Dental Plans. The Cowan Group has been able to negotiate the Green Shield premiums down to an overall 5.5% increase. This represents an annual increase of \$56,999 (based on current enrolment and coverage). For comparison, last year's renewal was a 0.3% increase. Note--Our Beneva coverage was previously renewed (Life Insurance and Disability Coverage) with an annual

savings of \$28,839 which will help offset this increase.

Community Living Brant's experience remains consistent and continues to be below the expected Loss Ratio %. However, there are couple of areas that continue to drive the current premium rates. Green Shield continues to risk protect to offset high-cost drugs coming onto the market and currently in development. Aging demographics and the inflationary factor for health care and the ODA Dental schedule changes is also a factor. Our positive experience is contributing to an offset of these costs.

Cowan has reviewed the statistics on Community Living Brant's benefit utilization and what that indicates about the overall health of our employees. We will continue to work with Cowan's on promoting the wellness supports that are offered through Green Shield as part of our current program.

Overall, we are pleased with the services provided by Green Shield and recommend continuing with them as our Group Benefit provider.

Financial Outlook:

Fiscal 2023/2024:

Community Living Brant has well-positioned itself financially over previous years providing for a healthy retained earnings position. While we continued into this fiscal year with the implemented efficiencies, increased staffing and benefit costs along with inflation have resulted in the current year to date deficit. As previously reported adjustments have been made to staffing levels utilizing vacant staff positions. The impact of these savings will assist in addressing this position, however, they have not yet been fully realized.

The submission to the Ministry for funding for repairs was approved in the amount of \$69,930.

Multi-Year Residential Funding was received—fiscally \$199,000. This will officially be annualized in year three of the funding as per the Ministry's procedures.

The budget process, was completed in June of 2023.

As of the date of this report, Passport funding directed to Community Living Brant is \$1,744,635 (216 people). With COVID-19 restrictions being lifted this past year, people have had more opportunities to utilize their funding.

Fiscal 2024/2025:

While no information has been received regarding submission timelines, the 2024/2025 Budget preparation has begun.

The current Collective Agreement between Community Living Brant and its unionized employees does not expire until on March 31, 2025. This gives us certainty of wage costs for 2024/2025.

Efficiencies and staffing planning that have been ongoing will continue. This includes monitoring staffing costs i.e. managing schedules to ensure appropriate staffing levels. With salaries and benefits representing approximately 80% of Community Living Brant expenses, controlling costs in these areas is key.

Cost of living increases will continue to be monitored. Inflation continues to impact many costs (particularly food and fuel). At this time, they have been managed through current funding.

The Passports funding will continue to offset overhead costs, including Supervisory and Administrative costs.

Financial Update:

Meeting the regular financial obligations of the agency is critical to the ongoing viability of Community Living Brant.

Current Ratio Analysis (calculated as current assets divided by current liabilities) is a measure of an organization's liquidity and its short-term ability to meet its financial (cash flow) obligations. Ideally, this ratio should be 1:1 or better.

At March 31, 2023, the Current Ratio for Community Living Brant was 1.71:1 (the 2022 position was 1.48:1).

In 2022/2023 there was again a surplus in retainable revenue that contributed to this position. Resources available in Ministry funded supports meant that Community Living Brant did not have to draw on these surpluses. In previous years, some of the surplus has been used to set up provisions should resources be necessary if deficits arise. It must be noted that, at March 31, 2023, 88% of Community Living Brant's revenue was for Ministry/Government funded programs that operate at a breakeven (or balanced) position.

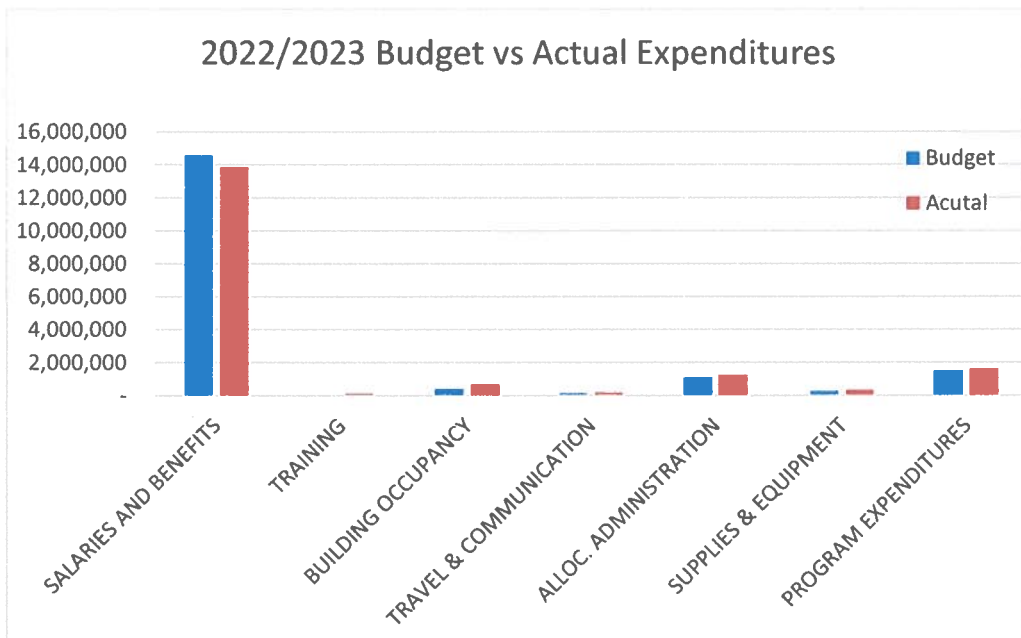
As the Ministry moves towards more individualized supports and services,

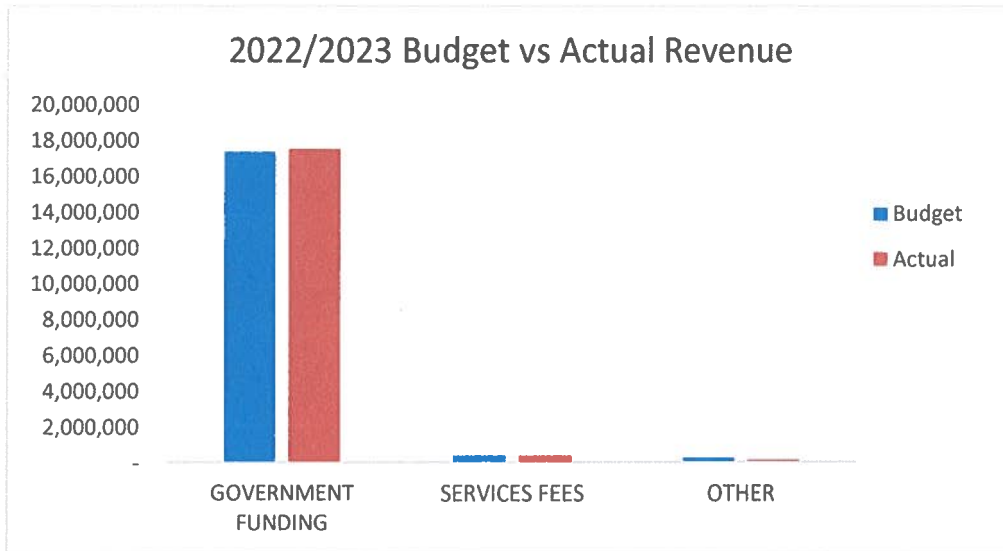
Community Living Brant may need to begin utilizing these funds for some of its overhead costs.

While a healthy current ratio is desirable, as a charity, Community Living Brant needs to ensure it continues to allocate the Association resources for its charitable purposes.

The following charts show the breakdown of this and how the actual results compared to budgets for 2022/2023:

COMMUNITY LIVING BRANT 2022/2023 BUDGET VS ACTUAL EXPENDITURES AND REVENUE





Cash Flow:

Based on the above, the Agency's cash position is monitored very closely to ensure that current financial obligations can be met. The most significant regular expense is payroll.

In 2023, Community Living Brant increased its operating line of credit with the Royal Bank of Canada (RBC) to \$600,000 to ensure that the agency can meet its cash requirements. This represents approximately one bi-weekly payroll.

With rising costs, Community Living Brant is operating closer to its budget targets. This is resulting in lower cash on hand. Additionally, the growth of the Passports Program has impacted cashflow. Funding for the Program is received based on filed claims—meaning there is lag time between when the expenses occur and when the reimbursement is received. Further delays occur as a result of Passport One's audit process which requires a review of 10% of submissions. The claims chosen for audit are not reimbursed until the audit is completed.

Community Living Brant meets annually with RBC to discuss our financial requirements to ensure we have the appropriate services in place. RBC provides updates on new services or products that may assist the agency in meeting its financial needs.

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

	<u>YTD ACTUAL SURPLUS/(DEFICIT)</u>
<u>DS EMPLOYMENT SUPPORTS</u>	(148,293)
<u>SUPPORTED GROUP LIVING RESIDENCES</u>	(520,040)
<u>INTENSIVE SUPPORT RESIDENCES</u>	(43,326)
<u>SUPPORTED INDEPENDENT LIVING</u>	(248,611)
<u>HOST FAMILY RESIDENCES</u>	443,432
<u>COMMUNITY PARTICIPATION SERVICES</u>	261,063
<u>CAREGIVER RESPITE SERVICES</u>	(97,853)
<u>EarlyON CENTRE</u>	(10,300)
<u>BELONGING BRANT</u>	-
<u>TOTAL</u>	<u>(363,928)</u>
Multi-Year Residential Funding	-
Pay Equity Provision	-
Urgent Response Funding	-
Repair/Capital Funding	69,930
<u>ADJUSTED MINISTRY TOTAL</u>	<u>(293,998)</u>
<u>ASSOCIATION OPERATIONS</u>	<u>(5,734)</u>
<u>TOTAL AGENCY</u>	<u>(299,732)</u>

**Community Living Brant
Balance Sheet for Period Ending January 2024**

ASSETS	YTD ACTUAL
CURRENT ASSETS	
BANK - OPERATING ACCOUNT	(51,717.47)
ACCOUNTS RECEIVABLES	67,887.77
LONG TERM INVESTMENT	188,208.59
MAJOR CAPITAL	-
EARLY YEARS CAPITAL	-
ACCRUED INDIV. BOARD	-
PREPAID EXPENSES	41,163.05
PROVINCIAL TAX	42,389.78
H.S.T.	16,224.70
MISCELLANEOUS REFUNDS	15,386.00
EMPLOYEE COMPUTER PURCH.REC'L	18,870.29
PURCHASE SERVICE RECEIVABLE	-
ACCOUNTS RECEIVABLE CONTROL	-
MINOR CAPITAL RECEIVABLE	-
M.C.S.S. RECEIVABLE	385,892.06
FIXED ASSETS	
CAPITAL ASSETS	4,792,429.74
ACCUM. AMORTIZATION--ASSETS	(4,386,418.10)
TOTAL ASSETS	1,130,316.41
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNT PAYABLE	274,873.15
ACCRUED LIABILITIES	429,947.07
SYMPOSIUM	-
COMMUNICATION COMMITTEE	-
DEFERRED CAPITAL GRANTS	3,537,316.23
ACCUM. AMORT.--DEFERRED GRANTS	(3,500,292.00)
TOTAL LIABILITIES	741,844.45
SURPLUS	
SHARE CAPITAL	
COX VENTURE CAPITAL FUND	32,114.55
ODSP - ES FUND	-
CAPITAL FUND	-
NET ASSETS INVESTED IN CAPITAL	(416,959.00)
RETAINED EARNINGS	
OPERATING SURPLUS	1,142,978.91
Retained Income Current Year	(369,662.50)
TOTAL LIABILITIES AND SURPLUS	1,130,316.41

**Community Living Brant
Income Statement for Period Ending January 2024
Operating Accounts - Surplus**

	Current Mth			YTD			Annual Budget
	Actual	Budget	Variance \$	Actual	Budget	Variance \$	
BANK INTEREST	1,796.85	833.00	(963.85)	33,920.94	8,330.00	(25,590.94)	10,000
PROVINCIAL FUNDING	120,450.78	-	(120,450.78)	1,090,283.42	-	(1,090,283.42)	0
PROVINCIAL GRANT	1,354,850.89	1,184,726.10	(170,124.79)	13,489,791.11	11,847,261.36	(1,642,529.75)	14,216,714
PROVINCIAL GRANT	395.00	395.58	0.58	3,950.00	3,955.80	5.80	4,747
MINOR CAPITAL	-	-	-	-	-	-	0
DUNN WORKSHOP CONTRACTS	-	7,400.00	7,400.00	-	74,000.00	74,000.00	88,800
TUCK SHOP SALES	-	-	-	-	-	-	0
EYC REVENUE	125.00	3,300.00	3,175.00	2,182.25	33,000.00	30,817.75	39,600
SERVICE FEES	31,141.00	29,865.00	(1,276.00)	321,669.00	298,650.00	(23,019.00)	358,380
FUNDRAISING	-	-	-	-	-	-	0
ODSP EMPLOY SUPPORTS	-	18,708.00	18,708.00	-	187,080.00	187,080.00	224,496
INFORMATION WEBSITE	-	-	-	-	-	-	0
RENTAL INCOME	-	-	-	7,250.00	5,762.00	(1,488.00)	5,762
TRILLIUM FUNDS	-	-	-	-	-	-	0
FUNDRAISING REVENUE	848.00	1,066.00	218.00	41,275.45	46,090.00	4,814.55	48,500
TOTAL REVENUE	1,509,607.52	1,246,293.68	(263,313.84)	14,990,322.17	12,504,129.16	(2,486,193.01)	14,996,999
EXPENSES							
SALARIES	1,215,859.12	848,734.38	(367,124.74)	10,360,383.40	8,379,421.26	(1,980,962.14)	10,014,704
BENEFITS	257,695.51	202,013.02	(55,682.49)	2,432,071.19	2,010,930.09	(421,141.10)	2,384,729
TOTAL SALARIES & BENEFITS	1,473,554.63	1,050,747.40	(422,807.23)	12,792,454.59	10,390,351.35	(2,402,103.24)	12,399,433
TRAVEL AND COMMUNICATION	17,823.35	24,823.50	7,000.15	205,831.38	248,535.00	42,703.62	292,256.00
WAGES	-	-	-	-	-	-	0
RENT	13,403.63	10,899.25	(2,504.38)	133,824.18	108,992.50	(24,831.68)	130,791
UTILITIES	17,866.72	13,745.00	(4,121.72)	105,874.41	137,400.00	31,525.59	164,890
STAFF TRAINING	4,422.90	3,707.17	(715.73)	98,500.86	37,071.70	(61,429.16)	44,496
SERV RELATED TO REPAIRS & MAINTENANCE	(50,425.49)	21,741.00	72,166.49	246,540.08	218,033.88	(28,506.20)	261,050
OUTSIDE SERVICES PURCHASED	10,634.34	5,146.00	(5,488.34)	168,786.93	51,460.00	(117,326.93)	61,760
PROF. SERVICES - IT	4,924.13	5,233.00	308.87	57,611.06	52,080.00	(5,531.06)	62,200
PURCHASED CLIENT SERV	240.00	100.00	(140.00)	285.00	1,000.00	715.00	1,200
PURCHASED SERV. - O.P.R.	13,158.45	19,550.00	6,391.55	109,578.02	195,500.00	85,921.98	234,600
SERVICES	102,301.06	8,234.00	(94,067.06)	881,371.56	82,340.00	(799,031.56)	98,813
SERVICES - PUBLIC RELATIONS	-	42.00	42.00	-	420.00	420.00	500
SERVICES - INTEREST	285.04	-	(285.04)	600.66	-	(600.66)	0
SUPPLIES - BUILDING	55.05	2,923.00	2,867.95	43.52	29,230.00	29,186.48	35,080
SUPPLIES - VEHICLE	9,024.31	6,250.00	(2,774.31)	122,157.07	62,500.00	(59,657.07)	75,000
IT SUPPLIES & EQUIPMENT	5,457.80	2,130.00	(3,327.80)	13,617.66	23,405.00	9,787.34	27,695
SUPPLIES	66,054.78	6,127.62	(59,927.16)	543,376.34	61,942.62	(481,433.72)	73,919
SUPPLIES ADMIN	5,494.94	2,875.00	(2,619.94)	54,341.28	28,750.00	(25,591.28)	34,500
PURCHASES - MEALS ON WHEELS	-	4,000.00	4,000.00	-	40,000.00	40,000.00	48,000
ADVISORY COMMITTEE SUPPORT	-	-	-	-	-	-	0
WORKSHOP EXPENSES EYC	-	-	-	-	-	-	0
SUPPLIES - PUBLIC RELATIONS	-	40.00	40.00	383.45	400.00	16.55	500
SALARIES & BEN. - LITERACY PROGRAM	-	625.00	625.00	-	6,250.00	6,250.00	7,500
LITERACY - DONATION PURCHASES	-	-	-	13,073.00	-	(13,073.00)	0
DONATIONS SPECIFIC - EXPENSES	24,428.66	-	(24,428.66)	27,733.07	-	(27,733.07)	0
TOTAL FUNDRAISING EXPENSES	-	-	-	13,283.69	17,000.00	3,716.31	17,000
ADVERTISING - ADMIN	-	83.00	83.00	7,634.73	830.00	(6,804.73)	1,000
ADVERTISING - PUBLIC RELATIONS	-	42.00	42.00	46.77	420.00	373.23	500
ASSOCIATION MEETINGS	83.51	208.00	124.49	967.26	2,080.00	1,112.74	2,500
CASH ADVANCE	(189.54)	-	189.54	5,030.22	-	(5,030.22)	0
FOOD COSTS	25,449.65	13,325.00	(12,124.65)	183,134.41	133,390.00	(49,744.41)	160,040
OTHER EQUIP & FURN.	1,023.74	175.00	(848.74)	38,795.56	1,750.00	(37,045.56)	2,100
INSURANCE - ADMIN	13,907.15	6,900.00	(7,007.15)	139,071.50	69,000.00	(70,071.50)	82,800
PERSONAL NEEDS	1,037.52	2,150.00	1,112.48	14,252.48	21,500.00	7,247.52	25,200
OTHER TRANSACTIONS	-	-	-	-	-	-	0
EXPENDITURES RECOVERIES	(95,921.64)	(54,094.75)	41,826.89	(610,287.15)	(495,380.00)	114,907.15	-602,967
ONTARIO ASSOC. COMMUNITY LIVING	-	-	-	4,000.00	-	(4,000.00)	0
SUBSIDIZED INDIVIDUAL EXPENSE	-	8,702.00	8,702.00	-	87,020.00	87,020.00	104,424
VOLUNTEER EXPENSES	-	42.00	42.00	77.72	420.00	342.28	500
IMAGES	-	-	-	-	-	-	0
DIRECTOR'S FUND	-	-	-	-	-	-	0
C.A.A.	119,926.39	73,778.84	(46,147.55)	867,360.21	737,788.40	(129,571.81)	885,344
C.A.A. EXP RECOVERIES ALLOCATED	-	-	-	-	-	-	0
AMORTIZATION EXPENSE	-	-	-	-	-	-	0
PROVISION ODSP-ES FUND	-	716.00	716.00	-	7,160.00	7,160.00	8,597
MISCELLANEOUS	-	-	-	-	-	-	0
GAIN/LOSS CAPITAL ASSETS	-	-	-	-	-	-	0
TOTAL EXPENSES	1,784,934.96	1,241,416.03	(543,518.93)	16,229,184.33	12,363,140.45	(3,866,043.88)	14,746,621
C.A.A. ALLOCATED	(119,926.39)	(76,557.00)	43,369.39	(869,199.66)	(765,570.00)	103,629.66	-918,677
NET PROFIT / (LOSS)	(155,401.05)	81,434.65	236,835.70	(369,662.50)	906,558.71	1,276,221.21	1,169,055

**Community Living Brant
Income Statement for Period Ending January 2024
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	1,354,850.89	1,184,726.10	(170,124.79)	13,489,791.11	11,847,261.36	(1,642,529.75)	14,216,714
MINOR CAPITAL	-	-	-	-	-	-	0
DUNN WORKSHOP CONTRACTS	-	3,400.00	3,400.00	-	34,000.00	34,000.00	40,800
DUNN MEALS ON WHEELS	-	4,000.00	4,000.00	-	40,000.00	40,000.00	48,000
EARLY CHILDHOOD - MEMBERSHIP	-	2,300.00	2,300.00	1,409.00	23,000.00	21,591.00	27,600
CAFETERIA SALES	-	1,000.00	1,000.00	-	10,000.00	10,000.00	12,000
EARLY CHILDHOOD - RECOVERIES	120.00	-	(120.00)	670.75	-	(670.75)	0
EARLY CHILDHOOD - RESOURCES	5.00	-	(5.00)	62.50	-	(62.50)	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	125.00	-	(125.00)	773.25	-	(773.25)	-
SERVICE FEES	31,141.00	29,865.00	(1,276.00)	321,669.00	298,650.00	(23,019.00)	358,380
FUNDRAISING	-	-	-	-	-	-	-
INFORMATION WEBSITE	-	-	-	-	-	-	-
RENTAL INCOME	-	-	-	7,250.00	5,762.00	(1,488.00)	5,762.00
TOTAL REVENUE	1,386,116.89	1,225,291.10	(160,825.79)	13,820,892.36	12,258,673.36	(1,562,219.00)	14,709,256
EXPENSES							
PROGRAM SALARIES - F/T	745,251.39	492,046.82	(253,204.57)	6,692,886.95	4,920,468.20	(1,772,418.75)	5,904,554
ADMIN SALARIES - F/T	60,685.43	52,974.58	(7,710.85)	533,278.71	529,321.38	(3,957.33)	635,270
FULL TIME - O/T	10,193.25	-	(10,193.25)	126,051.74	-	(126,051.74)	0
PROGRAM SALARIES - P/T	296,263.29	243,528.11	(52,735.18)	2,162,608.03	2,327,782.98	165,174.95	2,748,997
SALARIES - P/T OCCUPANCY	-	-	-	-	-	-	0
ADMIN SALARIES - P/T	-	-	-	-	-	-	0
PART TIME - O/T	10,826.87	-	(10,826.87)	95,680.48	-	(95,680.48)	3,664
PROGRAM OTHER BENEFITS - F/T	(68,277.04)	49,796.66	118,073.70	478,115.57	497,966.60	19,851.03	592,172
OTHER BENEFITS F/T	221,225.03	89,580.48	(131,644.55)	1,415,428.69	895,804.80	(519,623.89)	1,074,978
ADMIN STATUTORY BENEFITS - F/T	7,381.48	4,387.93	(2,993.55)	50,303.32	43,849.30	(6,454.02)	52,621
PROGRAM ADMIN OTHER	6,400.48	8,055.79	1,655.31	69,212.60	80,567.90	11,355.30	96,683
PROGRAM BENEFITS - P/T	26,143.53	24,774.74	(1,368.79)	187,796.81	244,433.99	56,637.18	274,799
OTHER BENEFITS P/T	7,018.87	9,741.41	2,722.54	58,328.88	96,038.40	37,709.52	109,870
OCCUPANCY BENEFITS - P/T	-	-	-	-	-	-	0
PROGRAM BENEFITS OTHER P/T	-	-	-	-	-	-	0
STAFF TRAVEL	6,620.28	15,007.00	8,386.72	104,663.36	150,070.00	45,406.64	174,084
TRANSPORTATION OTHER	(130.31)	820.00	950.31	727.54	8,500.00	7,772.46	10,200
INDIVIDUAL VACATIONS & EXP	(630.47)	-	630.47	4,965.49	-	(4,965.49)	0
COMMUNICATIONS	8,392.61	5,351.00	(3,041.61)	40,454.88	53,510.00	13,055.12	64,212
STAFF TRAINING	4,422.90	3,037.17	(1,385.73)	111,657.87	30,371.70	(81,286.17)	36,446
STAFF TRAINING ADMIN	-	-	-	-	-	-	0
WAGES	-	-	-	-	-	-	0
PURCHASES - MEALS ON WHEELS	-	4,000.00	4,000.00	-	40,000.00	40,000.00	48,000
RENT	14,053.63	10,899.25	(3,154.38)	140,324.18	108,992.50	(31,331.68)	130,791
UTILITIES	16,518.39	12,495.00	(4,023.39)	98,949.46	124,900.00	25,950.54	149,890
SERV RELATED TO REPAIRS & MAINTENANCE	(54,420.20)	19,300.00	73,720.20	214,490.95	193,548.88	(20,942.07)	231,850
OUTSIDE SERVICES PURCHASED	2,700.28	1,710.00	(990.28)	35,700.44	17,100.00	(18,600.44)	20,520
PROF. SERVICES IT	4,285.63	3,050.00	(1,235.63)	41,176.62	30,250.00	(10,926.62)	36,000
PURCHASED CLIENT SERV	240.00	50.00	(190.00)	285.00	500.00	215.00	600
PURCHASED SERV. - O.P.R.	13,158.45	19,550.00	6,391.55	109,578.02	195,500.00	85,921.98	234,600
SERVICES	20,806.85	5,824.00	(14,982.85)	151,456.30	58,240.00	(93,216.30)	69,888
INSURANCE - ADMIN	-	-	-	-	-	-	0
SUPPLIES - BUILDING	-	2,790.00	2,790.00	1,432.47	27,900.00	26,467.53	33,480
SUPPLIES - VEHICLE	8,792.94	6,050.00	(2,742.94)	119,497.92	60,500.00	(58,997.92)	72,600
IT SUPPLIES & EQUIPMENT	4,984.96	1,295.00	(3,689.96)	9,782.40	14,805.00	5,022.60	17,395
C.A.A. SERVICES REALLOCATED	-	-	-	-	-	-	-
SUPPLIES	23,073.09	5,852.62	(17,220.47)	137,625.36	58,192.62	(79,432.74)	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	-	4,500.00	4,500.00	5,400
ADVERTISING - ADMIN	-	-	-	-	-	-	0
C.H.A.N.G.E. CONF EXPENSES	-	-	-	-	-	-	0
EARLY YEARS EXPENSES	913.88	-	(913.88)	(10,167.19)	-	10,167.19	0
FUNDRAISING	-	-	-	-	-	-	0
CASH ADVANCE	(628.30)	-	628.30	2,470.60	-	(2,470.60)	0
FOOD COSTS	24,804.62	12,745.00	(12,059.62)	178,212.55	128,750.00	(49,462.55)	154,240
OTHER EQUIPMENT & FURN	1,023.74	100.00	(923.74)	38,415.09	1,000.00	(37,415.09)	1,200
PERSONAL NEEDS	1,037.52	2,075.00	1,037.48	13,928.46	20,750.00	6,821.54	24,300
OTHER TRANSACTIONS	-	-	-	-	-	-	0
EXPENDITURES RECOVERIES	(24,465.30)	(24,813.00)	(347.70)	(99,698.84)	(248,130.00)	(148,431.16)	-297,758
SUBSIDIZED INDIVIDUAL EXPENSE	-	8,702.00	8,702.00	-	87,020.00	87,020.00	104,424
TOTAL EXPENSES	1,518,594.16	1,165,005.40	(353,588.76)	14,184,820.37	11,540,792.65	(2,644,027.72)	13,770,931
NET PROFIT / (LOSS)	(132,477.27)	60,285.70	192,762.97	(363,928.01)	717,880.71	1,081,808.72	938,324

Community Living Brant
Income Statement for Period Ending January 2024
Summary - Misc Programs

	Current Mth			YTD			Annual Budget
	Actual	Budget	Variance \$	Actual	Budget	Variance \$	
REVENUE							
BANK INTEREST	1,796.85	833.00	-963.85	33,920.94	8,330.00	-25,590.94	10,000
PROVINCIAL FUNDING	120,450.78	0.00	-120,450.78	1,090,283.42	0.00	-1,090,283.42	0
TUCK SHOP SALES	0.00	0.00	0.00	0.00	0.00	0.00	0
SERVICE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0
ODSP EMPLOYM SUPPORTS	0.00	18,708.00	18,708.00	0.00	187,080.00	187,080.00	224,496
TRILLIUM FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0
DONATIONS - MEMBERSHIP	0.00	25.00	25.00	0.00	680.00	680.00	1,000
DONATIONS - LITERACY	0.00	0.00	0.00	0.00	0.00	0.00	0
DONATIONS - COMMUNITY	548.00	625.00	77.00	7,566.27	6,250.00	-1,316.27	7,500
DONATIONS - SPECIFIC	0.00	0.00	0.00	0.00	0.00	0.00	0
FUND RAISING - FOUNDATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
PROVINCIAL GRANT	395.00	395.58	0.58	3,950.00	3,955.80	5.80	4,747
FUNDRAISING GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0
FUND RAISING - GOLF	0.00	0.00	0.00	27,809.18	25,200.00	-2,609.18	25,200
FR/WISH LIST	0.00	0.00	0.00	0.00	0.00	0.00	0
OUTCOMES/FISHFUL THINKING	0.00	0.00	0.00	0.00	0.00	0.00	0
FR - MISCELLANEOUS EVENTS	300.00	0.00	-300.00	500.00	0.00	-500.00	0
FUND RAISING - IN MEMORIUM	0.00	416.00	416.00	5,400.00	4,160.00	-1,240.00	5,000
CURLING EVENT	0.00	0.00	0.00	0.00	9,800.00	9,800.00	9,800
TOTAL REVENUE	123,490.63	21,002.58	-102,488.05	1,169,429.81	245,455.80	-923,974.01	287,743

EXPENSES							
PROGRAM SALARIES - F/T	0.00	5,430.88	5,430.88	0.00	54,308.80	54,308.80	65,171
FUNDRAISING SALARIES	2,089.00	2,792.00	703.00	20,890.00	27,920.00	7,030.00	33,500
PROGRAM SALARIES - P/T	17,215.39	5,073.99	-12,141.40	142,477.39	50,739.90	-91,737.49	60,888
PART TIME - O/T	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL SALARIES	19,304.39	13,296.87	-6,007.52	163,367.39	132,968.70	-30,398.69	159,558
PROGRAM OTHER BENEFITS - F/T	0.00	543.09	543.09	0.00	5,430.90	5,430.90	6,517
ADMIN STATUTORY BENEFITS - F/T	0.00	0.00	0.00	0.00	0.00	0.00	0
FUNDRAISING BENEFITS - F/T	652.00	692.00	40.00	6,520.00	6,920.00	400.00	8,300
OTHER BENEFITS F/T	0.00	977.56	977.56	0.00	9,775.60	9,775.60	11,731
PROGRAM BENEFITS - P/T	1,721.74	2,257.40	535.66	14,249.74	19,074.00	4,824.26	23,587
OTHER BENEFITS - P/T	688.89	728.96	40.07	5,701.89	6,298.60	596.71	7,757
TOTAL BENEFITS	3,062.63	5,199.01	2,136.38	26,471.63	47,499.10	21,027.47	57,891
STAFF TRAVEL	3.33	450.00	446.67	31.14	4,500.00	4,468.86	5,400
FUNDRAISING TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0
TRANSPORTATION OTHER	0.00	0.00	0.00	49.10	0.00	-49.10	0
INDIVIDUAL VACATIONS & EXPENSES	1.03	0.00	-1.03	1.03	0.00	-1.03	0
COMMUNICATIONS	49.50	112.50	63.00	364.61	1,125.00	760.39	1,360
UTILITIES	271.12	250.00	-21.12	2,001.72	2,500.00	498.28	3,000
STAFF TRAINING ADMIN	0.00	45.00	45.00	99.00	450.00	351.00	550
FUNDRAISING TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0
SERVICES	77,287.73	327.00	-76,960.73	687,154.16	3,270.00	-683,884.16	3,925
SERVICES - PUBLIC RELATIONS	0.00	42.00	42.00	0.00	420.00	420.00	500
SERVICES - INTEREST	285.04	0.00	-285.04	600.66	0.00	-600.66	0
SUPPLIES - BUILDING	0.00	50.00	50.00	0.00	500.00	500.00	600
SUPPLIES - VEHICLE	231.37	200.00	-31.37	2,659.15	2,000.00	-659.15	2,400
IT SUPPLIES & EQUIPMENT	0.00	20.00	20.00	80.73	450.00	369.27	540
SUPPLIES	42,981.69	275.00	-42,706.69	405,750.98	3,750.00	-402,000.98	4,300
SUPPLIES - ADMIN	88.52	42.00	-46.52	2,236.11	420.00	-1,816.11	500
SUPPLIES - PUBLIC RELATIONS	0.00	40.00	40.00	383.45	400.00	16.55	500
SALARIES & BEN. - LITERACY PROGRAM	0.00	625.00	625.00	0.00	6,250.00	6,250.00	7,500
LITERACY - DONATION PURCHASES	0.00	0.00	0.00	13,073.00	0.00	-13,073.00	0
COST OF SALES -TUCK SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0
DONATIONS - SPECIFIC -EXPENSED	24,428.66	0.00	-24,428.66	27,733.07	0.00	-27,733.07	0
TRILLIUM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
F/R EXPENSE - CURLING	0.00	0.00	0.00	0.00	700.00	700.00	700
FUND RAISING EXP. - GOLF	0.00	0.00	0.00	13,283.69	16,300.00	3,016.31	16,300
FR EXPENSE - BOX LUNCH	0.00	0.00	0.00	0.00	0.00	0.00	0
FR EXPENSES SHOP & SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0
EXPENSE - OUTCOMES/FISHFUL THK	0.00	0.00	0.00	0.00	0.00	0.00	0
FR EXPENSE - WISH LIST	0.00	0.00	0.00	0.00	0.00	0.00	0
FR EXPENSE - MISC. EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0

CASH ADVANCE	663.76	0.00	-663.76	1,814.97	0.00	-1,814.97	0
FOOD COST	645.03	580.00	-65.03	4,921.86	4,640.00	-281.86	5,800
OTHER EQUIPMENT & FURN	0.00	75.00	75.00	380.47	750.00	369.53	900
PERSONAL NEEDS	0.00	75.00	75.00	324.02	750.00	425.98	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	420.00	373.23	500
ASSOCIATION MEETINGS	83.51	208.00	124.49	967.26	2,080.00	1,112.74	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	-200,534.26	-193,100.00	7,434.26	-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	420.00	342.28	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	7,160.00	7,160.00	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	146,414.41	-126.37	-146,540.78	1,175,164.30	56,977.80	-1,118,186.50	57,253
NET PROFIT / (LOSS)	-22,923.78	21,128.95	44,052.73	-5,734.49	188,478.00	194,212.49	230,490