

Christian Senior Citizens Homes Society of N. AB

Comparative Income Statement - IS 4 Column Comparative - Month End

	Actual Nov 01, 2021 to Nov 30, 2021	Budget Nov 01, 2022 to Nov 30, 2022	Actual Jan 01, 2021 to Nov 30, 2021	Budget Jan 01, 2021 to Nov 30, 2021
REVENUE				
Revenue Emmanuel Home				
Rent Revenue	314,920.00	330,412.67	3,361,664.99	3,634,539.37
Life Lease Rent Reductions	-7,025.01	-6,000.00	-65,959.84	-54,000.00
Resident Services	0.00	1,800.00	10,031.47	19,800.00
Personal Support Services	5,356.50	5,000.00	51,153.50	55,000.00
Parking	4,967.00	5,500.00	49,152.00	59,300.00
Guest Suite & Room Rentals	50.00	300.00	1,610.00	2,200.00
Total Revenue - Suites & Services	318,268.49	337,012.67	3,407,652.12	3,716,839.37
Revenue - Meal	30,764.75	35,500.00	350,187.51	360,902.00
Revenue - Respite/Palliative	0.00	300.00	3,670.50	2,200.00
Revenue - Unique Homes Grant	4,024.00	4,024.00	44,264.00	44,264.00
AHS COVID-19 Relief Funding - Int	0.00	12,593.00	100,744.96	138,523.00
AHS COVID-19 Relief Funding - Cong	3,521.14	0.00	20,509.23	0.00
Revenue - Misc (Keys, Fobs, Sundry)	104.94	25.00	3,298.68	275.00
Revenue - Advertising & Promotions	0.00	0.00	30.00	0.00
Recreation - NET Revenue	698.00	1,333.33	15,384.54	14,666.63
Offsets/Revenue - Capital Projects	0.00	1,000.00	0.00	11,000.00
Offsets/Revenue - Garden Fund	343.10	0.00	2,046.00	0.00
Offsets/Revenue - Chaplaincy	0.00	5,000.00	0.00	35,000.00
Offsets/Revenue - Funds - NET	343.10	6,000.00	2,046.00	46,000.00
Total Emmanuel Home Revenue	357,724.42	396,788.00	3,947,787.54	4,323,670.00
Society - Revenue				
Society - Membership	90.00	300.00	8,050.00	10,500.00
Society - Membership - No Receipt	90.00	200.00	3,140.00	4,000.00
Society - Donations	28,126.00	4,000.00	37,394.08	26,500.00
Society - Donations - No Receipt	2,178.84	3,000.00	14,060.66	16,000.00
Society - Interest Income	4,378.76	0.00	28,903.75	2,760.00
Society - Int Inc Centre W Reserve	18.03	20.00	195.20	220.00
Total Society Revenue	34,881.63	7,520.00	91,743.69	59,980.00
TOTAL REVENUE	392,606.05	404,308.00	4,039,531.23	4,383,650.00
EXPENSE				
Society Expenses				
Audit Fees	1,900.00	1,750.00	20,063.66	19,250.00
Society - Advertising Expense	154.15	0.00	154.15	0.00
Society - Office & General	54.30	25.00	568.57	475.00
Society - Professional & Legal Fees	0.00	166.67	943.31	1,833.37
Society - Electronic Fees	140.68	0.00	791.51	0.00
Society - Gifts & Appreciation	62.63	100.00	317.69	1,100.00
Society - Planning & Development	61.50	2,083.33	2,432.25	22,916.63
Society - Parking and Mileage	0.00	25.00	0.00	250.00
Society - Total Expenses	2,373.26	4,150.00	25,271.14	45,825.00
Payroll Expenses				
Wages - Senior Administration	15,636.57	27,104.16	206,730.53	298,145.76
Wages - Administration	21,673.01	32,301.46	292,683.56	355,316.06
Wages - Kitchen	26,683.29	22,950.68	335,461.87	252,457.48
Wages - Recreation	9,338.34	9,523.61	104,767.00	104,759.71

Wages - Housekeeping	18,595.70	17,750.11	273,397.12	195,251.21
Wages - Maintenance	17,935.43	17,794.68	232,498.81	195,741.48
Wages - Personal Support	2,493.13	1,000.35	27,083.35	11,003.85
Accrued Wages Adjustment	9,659.16	0.00	-48,187.39	0.00
Critical Worker Benefit Wage Credit	0.00	0.00	-52,800.00	0.00
Total Wages	122,014.63	128,425.05	1,371,634.85	1,412,675.55
EI Expense	1,819.20	2,568.50	31,551.35	28,253.50
CPP Expense	4,008.68	6,035.97	68,157.20	66,395.67
Critical Worker Benefit Exp Credit	0.00	0.00	-4,044.48	0.00
WCB Expense	1,752.61	1,926.37	25,502.06	21,190.07
Group Insurance	4,684.87	5,779.12	53,966.08	63,570.32
RRSP Expense	3,388.93	3,852.75	39,530.24	42,380.25
Total Employee Benefit Expenses	15,654.29	20,162.71	214,662.45	221,789.81
Staff Development	0.00	250.00	795.01	2,750.00
Mileage / Parking	0.00	20.83	0.00	229.13
Total Payroll Expenses	137,668.92	148,858.59	1,587,092.31	1,637,444.49
Emmanuel Home Expenses				
Auto Expenses	149.92	300.00	1,668.35	3,300.00
Advertising & Promotions	0.00	833.33	11,217.02	9,166.63
Amortization Expense	75,079.42	71,714.58	825,873.62	788,860.38
Bank Charges	29.00	41.67	354.00	458.37
Courier/ Postage & Meter Rental	40.16	150.00	2,516.32	1,650.00
Electronic Payment Processing Fees	10.12	25.00	111.32	275.00
Insurance	7,040.67	5,750.00	72,984.36	63,250.00
Contracted Services re COVID-19	0.00	0.00	25,233.16	0.00
IT and Related Services	4,362.96	2,000.00	22,257.29	22,000.00
Internet Service	117.83	0.00	1,296.12	0.00
Dues and Subscriptions	373.19	375.00	4,228.92	4,125.00
Staff Gifts & Appreciation	513.81	833.33	5,887.26	9,166.63
Miscellaneous	190.00	20.83	2,096.13	229.13
Licences	0.00	0.00	60.00	0.00
Photo Copier / MFP Expenses	671.91	700.00	10,455.35	7,700.00
Office Supplies	1,005.52	833.33	15,169.59	9,166.63
Office Equipment & Repairs	0.00	200.00	4,482.86	2,200.00
Furniture & Fixtures	1,525.19	333.33	14,506.38	3,666.63
Printing	958.38	50.00	1,947.51	550.00
Utilities - Power	14,785.47	14,166.67	168,496.97	155,833.37
Utilities - Heating	10,703.36	10,000.00	82,741.53	78,000.00
Utilities - Telephone	1,342.33	1,250.00	13,782.01	13,750.00
Utilities - Cable TV	7,645.48	6,650.00	79,153.35	73,150.00
Utilities - Water and Sewer	6,033.91	6,000.00	72,637.51	66,000.00
Mortgage Interest Consolidated	61,764.47	60,226.23	674,828.98	668,020.72
Mortgage Interest Centre Wing	1,498.37	1,641.58	17,148.00	18,525.82
Contingency Reserve All Wings	12,156.48	0.00	75,199.05	0.00
Computer Equipment/Software	262.79	833.33	6,898.22	9,166.63
Total Emmanuel Home Expenses	208,260.74	184,928.21	2,213,231.18	2,008,210.94
Ongoing Projects				
Garden Fund - Expenses	0.00	0.00	6,485.82	0.00
Ongoing Projects - Expenses	0.00	0.00	6,485.82	0.00
Kitchen Expenses				
Kitchen - Groceries	18,369.52	15,856.08	176,583.70	174,416.88
Kitchen - Supplies	1,042.05	1,427.05	32,556.77	15,697.55

Kitchen - Equipment	37.21	208.33	714.46	2,291.63
Kitchen - Grease Removal	0.00	83.33	1,282.28	916.63
Kitchen - Equipment Maintenance	1,204.55	375.00	3,438.88	4,125.00
Kitchen - Education (Dietitian)	0.00	66.67	0.00	733.37
Total Kitchen Expenses	20,653.33	18,016.46	214,576.09	198,181.06
Housekeeping Expenses				
Housekeeping - Supplies	1,906.20	1,250.00	28,358.77	13,750.00
Housekeeping - Equipment	0.00	250.00	1,293.36	2,750.00
Total Housekeeping Expenses	1,906.20	1,500.00	29,652.13	16,500.00
Recreation Expenses				
Recreation - Equipment & Supplies	0.00	83.33	1,323.65	916.63
Recreation - Trip Expense	0.00	166.67	199.97	1,833.37
Recreation - Bus Fuel & Repairs	360.98	250.00	4,384.24	2,750.00
Recreation - General Expense	1,043.75	833.33	15,931.49	9,166.63
Total Recreation Expenses	1,404.73	1,333.33	21,839.35	14,666.63
Maintenance Expense				
Maintenance - Landscaping	0.00	0.00	23,059.31	20,000.00
Maintenance - Parking Lot/Snow	1,036.03	2,500.00	7,835.75	12,500.00
Maintenance - Van Fuel & Exp	175.86	208.33	4,909.00	2,291.63
Maintenance - Elevator	2,552.41	1,666.67	23,673.98	18,333.37
Maintenance - Waste Hauling	1,081.66	833.33	11,965.96	9,166.63
Maintenance - Fire Alarm & Entry	0.00	750.00	14,136.07	8,250.00
Maintenance - Security System	0.00	250.00	0.00	2,750.00
Maintenance - Overhead Door Service	87.64	166.67	908.16	1,833.37
ZZ Intercom Licence (Cancelled)	0.00	12.50	0.00	137.50
Maintenance - Irrigation System	0.00	150.00	1,322.25	1,650.00
Maintenance - Parafos H2O Treatment	0.00	541.67	3,195.95	5,958.37
Maintenance - Window Cleaning	0.00	1,250.00	14,247.50	13,750.00
Maintenance - Suite Maint & Repair	14,914.19	6,250.00	83,935.88	68,750.00
Maintenance - Gen Maint & Repair	3,417.92	6,250.00	80,301.90	68,750.00
Maintenance - HVAC Contract & Parts	19,157.65	5,000.00	39,585.99	55,000.00
Total Maintenance Expenses	42,423.36	25,829.17	309,077.70	289,120.87
Home Living Income & Expenses				
Total HL Income	-42,330.93	-31,666.67	-387,980.37	-348,333.37
HL - HCA Wages	45,207.70	28,333.33	464,342.15	311,666.63
HL - Added Care Wages	0.00	0.00	3,598.46	0.00
HL - Private Care Wages	0.00	0.00	1,309.70	0.00
HL - LPN Wages	20,302.63	0.00	56,846.06	0.00
HL - CPP Expense	2,552.22	545.69	22,740.85	6,548.27
HL - EI Expense	1,120.03	1,227.79	10,180.83	13,505.69
HL - RRSP Expense	1,338.50	418.57	10,991.33	4,604.27
HL - Group Insurance	2,195.22	1,255.70	15,745.37	13,812.70
HL - Accreditation Costs	1,020.83	0.00	7,188.32	0.00
HL - WCB Expense	963.28	837.13	7,697.05	9,208.43
HL - Liability Insurance	151.67	150.00	1,592.62	1,650.00
HL - Supplies	833.79	250.00	43,307.83	2,750.00
HL - Small Equipment	30.00	75.00	2,142.21	825.00
HL - Office Supplies	371.93	83.33	4,570.79	916.63
HL - Staff Development	0.00	41.67	880.00	458.37
Total HL Expenses	76,087.80	33,218.21	653,133.57	365,945.99
Net - Home Living (HL)	33,756.87	1,551.54	265,153.20	17,612.62
Supportive Living Income & Expenses				

SL - Income	0.00	-43,750.00	-352,626.21	-481,250.00
SL - Wages	0.00	34,166.66	307,367.39	375,833.26
SL - CPP Expense	0.00	725.56	16,322.63	7,981.16
SL - EI Expense	0.00	1,451.12	6,747.17	15,962.32
SL - RRSP Expense	0.00	494.70	6,907.72	5,441.70
SL - Group Insurance	0.00	1,484.11	6,303.39	16,325.21
SL - WCB Expense	0.00	989.41	4,849.00	10,883.51
SL - Office Supplies	0.00	62.50	3,592.03	687.50
SL - Telecare	0.00	541.67	2,777.00	5,958.37
SL - Miscellaneous	0.00	166.67	1,343.37	1,833.37
SL - Staff Development	0.00	100.00	400.00	1,100.00
Total SL Expenses	0.00	40,182.40	356,609.70	442,006.40
Net Supportive Living (SL)	0.00	-3,567.60	3,983.49	-39,243.60
TOTAL EXPENSE	448,447.41	382,599.70	4,676,362.41	4,188,318.01
NET INCOME	-55,841.36	21,708.30	-636,831.18	195,331.99

Cash Flow Adjustments YTD:

Add back Amortization	825,873.62
Subtract Mortgage Principal	-547,315.02
Subtract CMHC Principal	-182,412.75

Cash Flow from Operations **-540,685.33**

Other Cash Flow Factors:

Add in Life Lease Investments	970,000.00
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Total Cash Availability **429,314.67**

Investments in West End Project (2021 only) -382,498.05

Misc Other Cash Adjustments (approx)

- includes things like:

Prepaid Expenses

Security Deposits from residents

Centre Wing Contingency Reserve

Accounts Receivable changes

Accounts Payable changes -144,878.92

Net Cash Flow **-98,062.30**

Unrestricted Cash Available 1/1/2021 (approx) 626,861.21

Unrestricted Cash Available 11/30/2021 (approx) 528,798.91

Change in Unrestricted Cash YTD **-98,062.30**