Christian Senior Citizens Homes Society of N. AB

Comparative Income Statement - IS 4 Column Comparitive - Month End

	Actual Dec 01, 2021 to Dec 31, 2021	Budget Dec 01, 2021 to Dec 31, 2021	Actual Jan 01, 2021 to Dec 31, 2021	Budget Jan 01, 2021 to Dec 31, 2021
REVENUE				
Revenue Emmanuel Home				
Rent Revenue	312,800.00	330,412.67	3,674,464.99	3,964,952.04
Life Lease Rent Reductions	-7,119.04	-6,000.00	-73,078.88	-60,000.00
Resident Services	110.00	1,800.00	10,141.47	21,600.00
Personal Support Services	4,956.00	5,000.00	56,109.50	60,000.00
Parking	4,801.00	5,500.00	53,953.00	64,800.00
Guest Suite & Room Rentals	115.00	300.00	1,725.00	2,500.00
Total Revenue - Suites & Services	315,662.96	337,012.67	3,723,315.08	4,053,852.04
Revenue - Meal	28,177.50	35,500.00	379,415.01	396,402.00
Revenue - Respite/Palliative ->4025	0.00	300.00	3,670.50	2,500.00
Revenue - Unique Homes Grant	4,026.00	4,024.00	48,290.00	48,288.00
AHS COVID-19 Relief Funding - Int	0.00	12,593.00	100,744.96	151,116.00
AHS COVID-19 Relief Funding - Cong	2,714.39	0.00	23,223.62	0.00
Revenue - Misc (Keys, Fobs, Sundry)	175.45	25.00	3,474.13	300.00
Revenue - Advertising & Promotions	0.00	0.00	30.00	0.00
Recreation - Trip Revenue	222.00	0.00	2,499.00	0.00
Recreation - General Revenue	827.55	1,333.33	13,935.09	15,999.96
Recreation - NET Revenue	1,049.55	1,333.33	16,434.09	15,999.96
Offsets/Revenue - Capital Projects	9,720.02	1,000.00	9,720.02	12,000.00
Offsets/Revenue - Health Care	2,151.72	0.00	2,151.72	0.00
Offsets/Revenue - Chaplaincy	0.00	5,000.00	0.00	40,000.00
Offsets/Revenue - COVID-19	131.33	0.00	131.33	0.00
Offsets/Rev - Garden 2022 -> 4330	0.00	0.00	2,046.00	0.00
Offsets/Revenue - NET 2022 -> 4399	12,003.07	6,000.00	14,049.07	52,000.00
Total Emmanuel Home Revenue	363,808.92	396,788.00	4,312,646.46	4,720,458.00
Society - Revenue				
Society - Membership	110.00	300.00	8,160.00	10,800.00
Society - Membership - No Receipt	30.00	200.00	3,170.00	4,200.00
Society - Donations	17,391.13	4,500.00	54,785.21	31,000.00
Society - Donations - No Receipt	8,591.16	3,000.00	22,651.82	19,000.00
Society - Interest Income	171.29	0.00	29,075.04	2,760.00
Society - Int Inc Centre W Reserve	18.94	20.00	214.14	240.00
Total Society Revenue	26,312.52	8,020.00	118,056.21	68,000.00
TOTAL REVENUE	390,121.44	404,808.00	4,430,702.67	4,788,458.00
EXPENSE				
Society Expenses				
Audit Fees	1,900.00	1,750.00	21,963.66	21,000.00
Society - Advertising Expense	0.00	0.00	154.15	0.00
Society - Office & General	66.78	25.00	635.35	500.00
Society - Professional & Legal Fees	0.00	166.67	943.31	2,000.04
Society - Electronic Fees	66.01	0.00	857.52	0.00
Society - Gifts& Appreciation	45.10	100.00	362.79	1,200.00
Society - Planning & Development	5,980.24	2,083.33	8,412.49	24,999.96
Society - Parking and Mileage	126.71	0.00	126.71	250.00
Society - Total Expenses	8,184.84	4,125.00	33,455.98	49,950.00

Payroll Expenses				
Wages - Senior Administration	30,276.51	27,104.23	237,007.04	325,249.99
Wages - Administration	33,170.45	32,301.53	325,854.01	387,617.59
Wages - Kitchen	43,615.22	22,950.77	379,077.09	275,408.25
Wages - Recreation	14,065.13	9,523.69	118,832.13	114,283.40
Wages - Housekeeping	25,559.71	17,750.21	298,956.83	213,001.42
Wages - Maintenance	25,106.48	17,794.77	257,605.29	213,536.25
Wages - Personal Support	2,316.09	1,000.35	29,399.44	12,004.20
Accrued Wages Adjustment	-71,199.78	0.00	-119,387.17	0.00
Critical Worker Benefit Wage Credit	0.00	0.00	-52,800.00	0.00
Total Wages	102,909.81	128,425.55	1,474,544.66	1,541,101.10
EI Expense	2,461.51	2,568.52	34,012.86	30,822.02
CPP Expense	4,671.99	6,036.08	72,829.19	72,431.75
Critical Worker Benefit Exp Credit	0.00	0.00	-4,044.48	0.00
WCB Expense	2,494.37	1,926.44	27,996.43	23,116.51
Group Insurance	4,684.87	5,779.22	58,650.95	69,349.54
RRSP Expense	4,480.86	3,852.78	44,011.10	46,233.03
Total Employee Benefit Expenses	18,793.60	20,163.04	233,456.05	241,952.85
Staff Development	0.00	250.00	795.01	3,000.00
Mileage / Parking	0.00	20.83	0.00	249.96
Total Payroll Expenses	121,703.41	148,859.42	1,708,795.72	1,786,303.91
Emmanuel Home Expenses				
Auto Expenses	149.92	300.00	1,818.27	3,600.00
Advertising & Promotions	0.00	833.33	11,217.02	9,999.96
Amortization Expense	75,079.42	71,714.58	900,953.04	860,574.96
Bank Charges	30.50	41.67	384.50	500.04
Courier/ Postage & Meter Rental	0.00	150.00	2,516.32	1,800.00
Electronic Payment Processing Fees	10.12	25.00	121.44	300.00
Insurance	7,040.67	5,750.00	80,025.03	69,000.00
Contracted Services re COVID-19	0.00	0.00	25,233.16	0.00
IT and Related Services	1,972.15	2,000.00	24,229.44	24,000.00
Internet Service	117.83	0.00	1,413.95	0.00
Dues and Subscriptions	213.82	375.00	4,442.74	4,500.00
Staff Gifts & Appreciation	4,242.26	833.33	10,129.52	9,999.96
Miscellaneous	95.00	20.83	2,191.13	249.96
Licences	0.00	0.00	60.00	0.00
Photo Copier / MFP Expenses	782.10	700.00	11,237.45	8,400.00
Office Supplies	215.50	833.33	15,385.09	9,999.96
Office Equipment & Repairs	0.00	200.00	4,482.86	2,400.00
Furniture & Fixtures	37.34	333.33	14,543.72	3,999.96
Printing	0.00	50.00	1,947.51	600.00
Utilities - Power	16,000.00	14,166.67	184,496.97	170,000.04
Utilities - Heating	13,276.63	12,000.00	96,018.16	90,000.00
Utilities - Telephone	873.21	1,250.00	14,655.22	15,000.00
Utilities - Cable TV	7,645.48	6,650.00	86,798.83	79,800.00
Utilities - Water and Sewer	6,348.60	6,000.00	78,986.11	72,000.00
Mortgage Interest Consolidated	58,289.34	58,145.87	733,118.32	726,166.59
Mortgage Interest Centre Wing	1,138.22	1,574.48	18,286.22	20,100.30
Contingency Reserve All Wings	2,440.20	0.00	85,096.15	0.00
Computer Equipment/Software	262.79	833.33	7,161.01	9,999.96
Total Emmanuel Home Expenses	196,261.10	184,780.75	2,416,949.18	2,192,991.69

Ongoing Projects

Garden Fund - Expenses	36.26	0.00	6,522.08	0.00
Ongoing Projects - Expenses	36.26	0.00	6,522.08	0.00
Kitchen Expenses				
Kitchen - Groceries	14,077.78	15,856.08	190,726.28	190,272.96
Kitchen - Supplies	2,376.62	1,427.05	34,933.39	17,124.60
Kitchen - Equipment	0.00	208.33	714.46	2,499.96
Kitchen - Grease Removal	0.00	83.33	1,282.28	999.96
Kitchen - Equipment Maintenance	0.00	375.00	3,438.88	4,500.00
Kitchen - Education (Dietitian)	0.00	66.67	0.00	800.04
Total Kitchen Expenses	16,454.40	18,016.46	231,095.29	216,197.52
Housekeeping Expenses				
Housekeeping - Supplies	781.31	1,250.00	29,140.08	15,000.00
Housekeeping - Equipment	0.00	250.00	1,293.36	3,000.00
Total Housekeeping Expenses	781.31	1,500.00	30,433.44	18,000.00
Recreation Expenses				
Recreation - Equipment & Supplies	0.00	83.33	1,323.65	999.96
Recreation - Trip Expense	0.00	166.67	199.97	2,000.04
Recreation - Bus Fuel & Repairs	210.08	250.00	4,594.32	3,000.00
Recreation - General Expense	184.13	833.33	16,115.62	9,999.96
Total Recreation Expenses	394.21	1,333.33	22,233.56	15,999.96
Maintenance Expense				
Maintenance - Landscaping	519.68	0.00	23,578.99	20,000.00
Maintenance - Parking Lot/Snow	2,421.23	2,500.00	13,071.22	15,000.00
Maintenance - Van Fuel & Exp	0.00	208.33	4,909.00	2,499.96
Maintenance - Elevator	2,552.41	1,666.67	26,226.39	20,000.04
Maintenance - Waste Hauling	1,231.04	833.33	13,197.00	9,999.96
Maintenance - Fire Alarm & Entry	2,725.01	750.00	16,861.08	9,000.00
Maintenance - Security System	0.00	250.00	0.00	3,000.00
Maintenance - Overhead Door Service	530.95	166.67	1,439.11	2,000.04
ZZ Intercom Licence (Cancelled)	0.00	12.50	0.00	150.00
Maintenance - Irrigation System	0.00	150.00	1,322.25	1,800.00
Maintenance - Parafos H2O Treatment	0.00	541.67	3,195.95	6,500.04
Maintenance - Window Cleaning	0.00	1,250.00	14,247.50	15,000.00
Maintenance - Suite Maint & Repair	1,891.13	6,250.00	88,720.59	75,000.00
Maintenance - Gen Maint & Repair	3,606.79	6,250.00	83,878.65	75,000.00
Maintenance - HVAC Contract & Parts	1,217.00	5,000.00	40,802.99	60,000.00
Total Maintenance Expenses	16,695.24	25,829.17	331,450.72	314,950.04
Home Living Income & Expenses				
HL - Income 2022 -> 4405	-44,450.85	-31,666.67	-426,314.10	-380,000.04
HL - Added Care - AHS 2022 -> 4407	0.00	0.00	-4,876.20	0.00
HL - Private Care 2022 -> 4408	0.00	0.00	-1,560.00	0.00
Total HL Income 2022 -> 4450	-44,450.85	-31,666.67	-432,750.30	-380,000.04
HL - Wages (HCA & Mgr)	59,802.04	28,333.37	524,144.19	340,000.00
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	29,713.50	0.00	95,082.47	0.00
HL - CPP Expense	3,841.01	818.53	26,581.86	7,366.80
HL - EI Expense	1,672.89	1,227.88	11,853.72	14,733.57
HL - RRSP Expense	1,976.46	418.57	12,967.79	5,022.84
HL - Group Insurance	2,195.22	1,255.70	17,940.59	15,068.40
HL - Accreditation Costs	1,020.83	0.00	8,209.15	0.00

HL - WCB Expense	1,485.08	837.13	9,182.13	10,045.56
HL - Liability Insurance	151.67	150.00	1,744.29	1,800.00
HL - Supplies	386.90	250.00	43,694.73	3,000.00
HL - Small Equipment	0.00	75.00	2,142.21	900.00
HL - Office Supplies	52.11	83.33	4,622.90	999.96
HL - Staff Development	0.00	41.67	880.00	500.04
Total HL Expenses	102,297.71	33,491.18	763,954.19	399,437.17
Net - Home Living (HL)	57,846.86	1,824.51	331,203.89	19,437.13
Supportive Living Income & Expenses				
SL - Income	0.00	-43,750.00	-352,626.21	-525,000.00
SL - Wages	0.00	34,166.74	307,367.39	410,000.00
SL - CPP Expense	0.00	725.60	16,322.63	8,706.76
SL - EI Expense	0.00	1,451.21	6,747.17	17,413.53
SL - RRSP Expense	0.00	494.70	6,907.72	5,936.40
SL - Group Insurance	0.00	1,484.11	6,303.39	17,809.32
SL - WCB Expense	0.00	989.41	4,849.00	11,872.92
SL - Office Supplies	0.00	62.50	3,592.03	750.00
SL - Telecare	0.00	541.67	2,777.00	6,500.04
SL - Miscellaneous	0.00	166.67	1,343.37	2,000.04
SL - Staff Development	0.00	100.00	400.00	1,200.00
Total SL Expenses	0.00	40,182.61	356,609.70	482,189.01
Net Supportive Living (SL)	0.00	-3,567.39	3,983.49	-42,810.99
TOTAL EXPENSE	418,357.63	382,701.25	5,116,123.35	4,571,019.26
NET INCOME	**-28,236.19**	**22,106.75**	**-685,420.68**	**217,438.74**

Cash Flow Adjustments YTD:	
Add back Amortization	900,953.04
Subtract Mortage Principal	-598,780.37
Subtract CMHC Principal	-199,036.00
Cash Flow from Operations	**-582,284.01**
Other Cash Flow Factors:	
Add in Life Lease Investments	1,010,000.00
Add in Private Loan Investments	400,000.00
Total Cash Availability	**827,715.99**
Investments in West End Project (2021 only)	-390,060.00
Misc Other Cash Adjustments (approx)	
- includes things like:	
Prepaid Expenses	
Security Deposits from residents	
Centre Wing Contingency Reserve	
Accounts Receivable changes	
Accounts Payable changes	-196,834.00
Net Cash Flow	**240,821.99**
Unrestricted Cash Available 1/1/2021 (approx)	626,861.21
Unrestricted Cash Available 11/30/2021 (approx)	867,683.00
Change in Unrestricted Cash YTD	**240,821.79**