



Community Care
NORTHUMBERLAND

Q2 Financial Report

For the period ending September 30, 2023

Statement of Financial Position

April 1, 2023 to September 30, 2023

COMMUNITY CARE NORTHUMBERLAND

Consolidated Agency

Statement of Financial Position

For the Six Months Ending September 30, 2023

| | September 30, 2023 | June 30, 2023 |
|--|--------------------|------------------|
| CURRENT ASSETS | \$ | \$ |
| Cash and bank | 1,839,819 | 1,909,516 |
| Accounts receivable | 645,400 | 604,948 |
| Prepaid Expenses | 51,606 | 21,823 |
| Investments | 106,013 | 90,496 |
| Total Current Assets | 2,642,838 | 2,626,783 |
| Property, Plant & Equip | | |
| Land | 236,188 | 236,188 |
| Equipment | 263,777 | 273,308 |
| Leasehold Improvements | 4,980 | 5,571 |
| Building | 6,460,895 | 6,556,376 |
| Vehicle | 96,416 | 107,291 |
| Total Property, Plant & Equip | 7,062,257 | 7,178,735 |
| Total Assets | 9,705,094 | 9,805,518 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts payable and accrued liabilities | 417,302 | 497,288 |
| Emp Remittances | 148,465 | -907 |
| Deferred grant revenue | 819,347 | 808,929 |
| Total Current Liabilities | 1,385,113 | 1,305,310 |
| Deferred Contributions | 7,062,258 | 7,178,736 |
| Long Term Liability | | |
| Total LT Liabilities | 7,062,258 | 7,178,736 |
| Fund Balances | | |
| Net Assets | 1,257,723 | 1,321,471 |
| Total Liabilities & Fund Balances | 9,705,094 | 9,805,518 |

Community Care Northumberland
Consolidated Agency
Statement of Operations
For the Six Months Ending September 30, 2023

Statement of Operations

April 1, 2023 to September 30, 2023

| Community Care Northumberland | CURRENT September | YTD Actual | YTD Budget | YTD Variance | YTD Variance % | PY YTD Actual | Annual Budget |
|--|----------------------|------------------|------------------|-----------------|-------------------|------------------|------------------|
| Funding- LHIN | 223,093 | 1,349,947 | 1,295,793 | 54,154 | 4.2% | 1,283,130 | 2,591,587 |
| Funding- LHIN - One time | 19,022 | 302,822 | 0 | 302,822 | | 98,302 | 0 |
| Client fee recoveries | 51,898 | 411,282 | 450,017 | -38,735 | -8.6% | 370,352 | 900,034 |
| Fundraising | 333 | 39,371 | 116,252 | -76,881 | -66.1% | 194,162 | 232,503 |
| Donations | 86,928 | 366,433 | 721,145 | -354,712 | -49.2% | 497,985 | 1,442,291 |
| Grants | 32,665 | 284,741 | 149,670 | 135,071 | 90.2% | 199,465 | 299,340 |
| Interest income/loss | 13,169 | 73,654 | 9,000 | 64,654 | 718.4% | 17,517 | 18,000 |
| Amortization of Capital Contributor | 38,826 | 232,957 | 208,348 | 24,609 | 11.8% | 217,552 | 416,696 |
| Other revenue | 0 | 8,713 | 0 | 8,713 | | 9,711 | 0 |
| Total Revenue | 465,934 | 3,069,920 | 2,950,225 | 119,695 | | 2,888,176 | 5,900,451 |
| Operating Expenses | | | | | | | |
| Salaries, Wages | 257,467 | 1,631,490 | 1,619,413 | 12,077 | 0.7% | 1,614,972 | 3,238,827 |
| Benefits | 41,185 | 272,564 | 265,016 | 7,548 | 2.8% | 259,945 | 530,031 |
| Medical Staffing | 5,288 | 31,018 | 35,900 | -4,882 | -13.6% | 30,808 | 71,800 |
| Supplies | 42,450 | 262,158 | 268,623 | -6,465 | -2.4% | 237,133 | 537,245 |
| General Sundry | 18,903 | 135,463 | 124,213 | 11,250 | 9.1% | 115,866 | 248,426 |
| Travel - Staff & Service Delivery | 34,666 | 177,327 | 169,311 | 8,016 | 4.7% | 173,578 | 338,622 |
| Professional fees | 13,742 | 99,808 | 94,287 | 5,521 | 5.9% | 92,271 | 188,575 |
| Volunteer Recognition | 718 | 7,024 | 4,875 | 2,149 | 44.1% | 7,286 | 9,750 |
| Fundraising | 820 | 24,474 | 10,750 | 13,724 | 127.7% | 51,989 | 21,500 |
| Equipment Maintenance/Purchase | 1,494 | 59,700 | 32,617 | 27,083 | 83.0% | 50,840 | 65,233 |
| Amortization of Capital Assets | 38,826 | 232,957 | 206,883 | 26,074 | 12.6% | 217,552 | 413,766 |
| Contracted Out Services | 7,627 | 47,380 | 33,063 | 14,317 | 43.3% | 62,477 | 66,126 |
| Occupancy - Rent/Lease/Taxes | 14,787 | 87,296 | 85,275 | 2,021 | 2.4% | 87,983 | 170,550 |
| Total Expenses | 477,973 | 3,068,659 | 2,950,226 | 118,433 | | 3,002,700 | 5,900,451 |
| Surplus or Deficit before Transfers | -12,039 | 1,261 | -1 | 1,262 | | -114,524 | 0 |

Notes Regarding the Statement of Operations

Revenue

Ontario Health Funding - One-Time funding for \$47,300 per hospice bed equaling a total of \$283,000 was received as a lump sum on August 11th. Additional One-time funding for a total of \$84,670 (\$25,000 for Meal Services, 3% increase for CSS totaling \$53,682, and 3% increase for PALC totaling \$5,988) was confirmed and \$19,022 was received on September 1st. As well as there was a surplus recovery of \$13,550 for CSS which also occurred on the 1st of September.

Client Fees- Consistently averaging higher this QTR than last year's average but still under budget.

Other Revenue - Combination of revenue for CCN assistance to CMH Payroll and reimbursement for additional Audit Fees

Expenses

Salaries & benefits - Second quarter salaries are slightly more than last year due to an increase mainly in the Hospice Services area, more specifically Eds House, and summer student expenses. This increase across all programs was budgeted for and is a combination of overtime and timing.

Sundry - More than budgeted due to training costs in the Volunteer Peer Support Program early in the year, higher costs in insurance and some IT processing costs.

Travel - Travel costs are higher because of more volunteer and staff travel as we come out of COVID.

Volunteer Recognition - More than budgeted for due to the Volunteer Appreciation Event held in July.

Equipment Maintenance/Purchase - More than budgeted for due to significant van repairs specifically in July.

Contracted Out Services - More than budgeted for due to an increase in fitness classes and hired transportation.

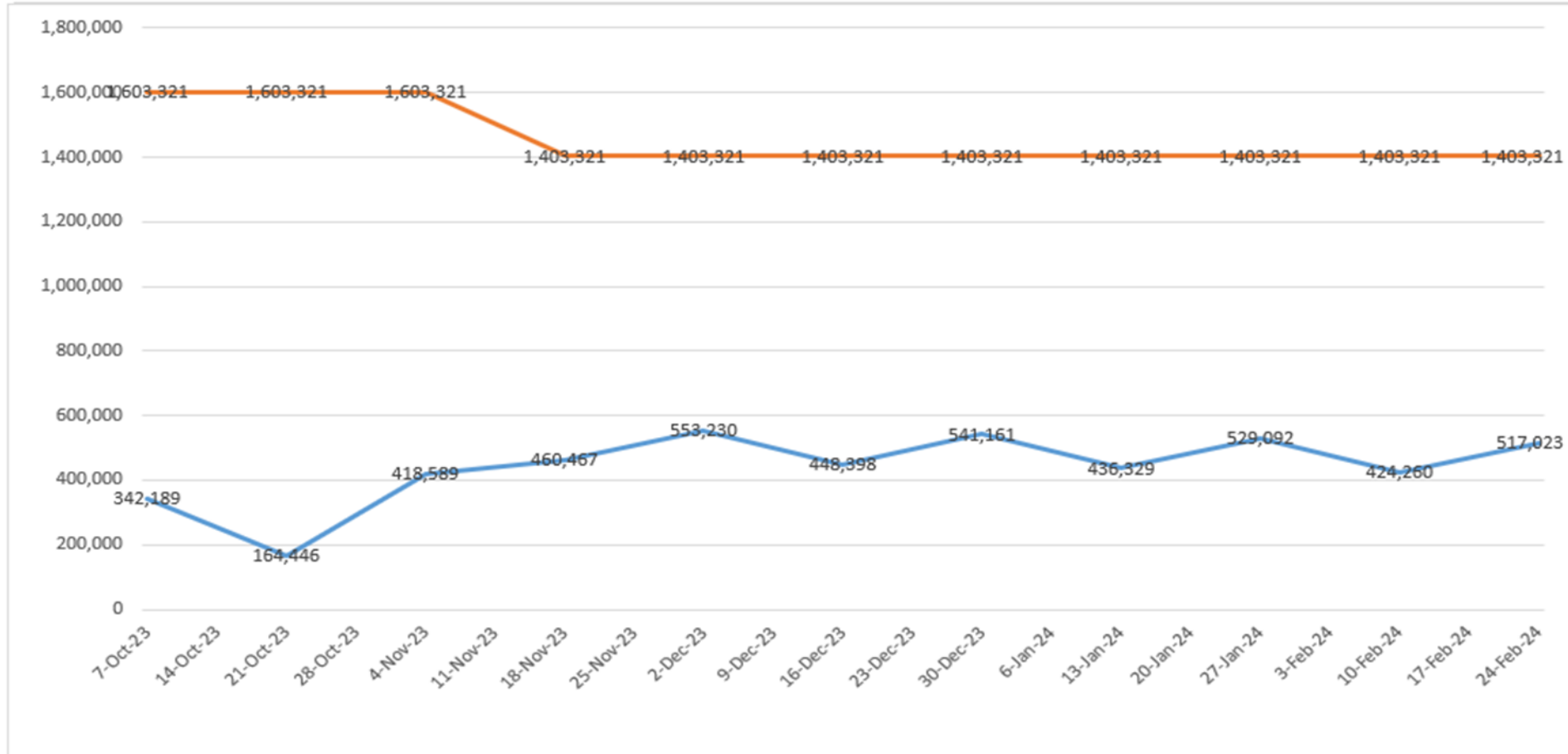
COMMUNITY CARE NORTHUMBERLAND

Hospice Services

For the Six Months Ending September 30, 2023

| | PCCT | Hospice | Ed's House | TOTAL |
|--|----------------|----------------|------------------|------------------|
| Hospice Services | | | | |
| Funding- LHIN | \$177,663 | \$100,123 | \$369,440 | \$647,226 |
| Funding- LHIN - One time | | | 283,800 | 283,800 |
| Fundraising | | | 227 | 227 |
| Donations | 44,278 | 29,923 | 163,142 | 237,343 |
| Interest income/loss | | | 32,768 | 32,768 |
| Amortization of Capital Contribution | | | 207,267 | 207,267 |
| Total Revenue | 221,941 | 130,046 | 1,056,644 | 1,408,631 |
| Operating Expenses | | | | |
| Salaries, Wages | 142,027 | 93,497 | 592,458 | 827,982 |
| Benefits | 24,107 | 17,505 | 82,108 | 123,720 |
| Medical Staffing | | | 31,018 | 31,018 |
| Management fee transfers | 37,260 | 11,982 | 51,593 | 100,835 |
| Supplies | 1,386 | 932 | 49,659 | 51,977 |
| General Sundry | 7,922 | 2,522 | 26,762 | 37,206 |
| Travel - Staff & Service Delivery | 3,755 | 240 | 1,833 | 5,828 |
| Professional fees | | | 832 | 832 |
| Volunteer Recognition | 990 | | | 990 |
| Fundraising | | | 7,389 | 7,389 |
| Equipment Maintenance/Purchase | | | 346 | 346 |
| Amortization of Capital Assets | | | 207,267 | 207,267 |
| Occupancy - Rent/Lease/Taxes | 4,491 | 3,368 | 5,462 | 13,321 |
| Total Expenses | 221,938 | 130,046 | 1,056,727 | 1,408,711 |
| Surplus or Deficit before Transfers | 3 | | (83) | (80) |

Cashflow Forecast



Orange Line is CIBC High Interest Savings Account

Blue line is RBC Operating Account

Forcasted Amounts Included:

- *LHIN monthly funding for all programs
- *Salaries and Benefits average spend based on actuals
- *HST Rebate (November)
- *\$200,000 Transfer from CIBC Account to Operating Account (November)
- *Other amounts included are: average weekly deposits and Cheque run/EFT amounts



Performance Key

| | |
|--|------------------------------|
| | Performance Meets or Exceeds |
| | Performance Below Standard |

PERFORMANCE INDICATORS 2023-2024 Q2

Year to Date

| SERVICE ACTIVITY | 2023/2024 Target | Q2 2022-2023 | Q2 2023-2024 | Budget to Date | Variance | Comments |
|---|------------------|--------------|--------------|----------------|----------|---|
| Home Help/Home Maintenance - # of Matches | 470 | 356 | 408 | 235 | 173 | Home Help and Maintenance matches continue to rise, exceeding target. Matches have risen because of an increase demand for service. We have been able to recruit additional workers to try to keep with this demand. |
| Home Help/Home Maintenance- Individuals | 395 | 327 | 363 | 198 | 166 | Home help and Maintenance individuals served continues to rise, exceeding target. Additional workers have been recruited to try and keep up as referrals don't seem to be slowing down. |
| Home at Last/Home First Hospital Referrals - Visits | 540 | 371 | 318 | 270 | 48 | Home at Last and Home First referrals remain steady from NHH & CMH. |
| Home at Last/Home First Hospital Referrals - Individuals | 440 | 301 | 272 | 220 | 52 | Home at Last and Home First referrals remain steady from NHH & CMH. |
| Meals Delivery - Meals Delivered | 39,000 | 19,633 | 18,344 | 19,500 | -1,156 | Due to the price increase as of April 1, 2023 we have seen a decrease in HMOW & FMOW orders. Currently we have funding available to help some clients with subsidies and we are currently providing subsidies to 16 clients. The Nutrition team has been working on and will continue to work on promotional activities to increase meals to meet ministry targets. |
| Meals Delivery - Individuals | 590 | 432 | 425 | 295 | 130 | We are still meeting ministry targets for individuals served but slightly down from this time last year and this is attributed to the recent price increase. |
| Social and Congregate Dining/Exercise & Falls - Attendance Days | 15,000 | 4,795 | 9,029 | 7,500 | 1,529 | Community Diners have now increased and are happening throughout the county. Wellness workshops continue to increase in both numbers and events. Extra Exercise & Fall Prevention classes were happening since we had a full time summer fitness instructor. |
| Social and Congregate Dining/Exercise & Falls - Individuals | 1,500 | 628 | 1,079 | 750 | 329 | With Diners happening throughout the county, we are reaching some clients again. As we add more workshops & classes, especially Aqua Fit in the summer months, we are reaching more clients. Full time fitness instructor increased our numbers. |
| Transportation - Visits | 35,000 | 15,502 | 19,190 | 17,500 | 1,690 | Transportation visits have had a vast increase as many programs are up and running. We have worked very closely with several rural programs to get clients to sessions. We have been fortunate to have several new volunteers join our service which has allowed us to accept more rides for clients. |
| Transportation - Individuals | 2,500 | 1,509 | 1,306 | 1,250 | 56 | We have been getting many referrals from VON, LTC and dialysis service. We have noticed an influx of clients who have recently moved to the area. New clients will use the service for an immediate need initially but are returning to use the service again at a later time. |

Performance Key

| | |
|--|------------------------------|
| | Performance Meets or Exceeds |
| | Performance Below Standard |

| PERFORMANCE INDICATORS 2023-2024 Q2 | | | Year to Date | | | |
|---|------------------|--------------|--------------|----------------|----------|--|
| SERVICE ACTIVITY | 2023/2024 Target | Q2 2022-2023 | Q2 2023-2024 | Budget to Date | Variance | Comments |
| Home at Last/Home First PSW - Hours of Care | 1,100 | 527 | 457 | 550 | -93 | HAL PSW and HF respite hours are down due to a lower volume of referrals and more HAL referrals requiring only transportation. |
| Home at Last/Home First PSW Hours - Individuals | 230 | 123 | 127 | 115 | 12 | HAL PSW and HF Respite individuals served remain steady. |
| Caregiver Support - Visits | 310 | 159 | 122 | 155 | -33 | Visits are slightly down from this time last year. Used to have 2 brokered workers matched with Caregiver clients, now there is only 1 match. |
| Caregiver Support - Individuals | 12 | 7 | 7 | 6 | 1 | Number of clients is slightly above target, and matching this time last year. |
| Visiting - Social & Safety - Visits | 20,750 | 7,915 | 7,127 | 10,375 | -3,248 | In some cases, we do not have enough volunteers to call clients on a daily basis, we only get calls out a few days/week. Also, many new clients are signed up for a few days a week, not daily calls causing the visits to be less. |
| Visiting - Social & Safety - Individuals | 225 | 158 | 181 | 113 | 69 | Continues to exceed target but many clients do not want daily calls therefore decreasing the number of visits but maintaining and increasing number of individuals. |
| Visiting - Hospice - Visits | 4,500 | 2,290 | 3,400 | 2,250 | 1,150 | Direct support volunteer visits in hospice residence are now being collected in this category in addition to visits completed in client homes. |
| Visiting - Hospice - Individuals | 430 | 323 | 522 | 215 | 307 | Numbers continue to rise due to ongoing engagement with community partners and increased demand for services. |
| Hospice Residents - Individuals Served | | 71 | 65 | 0 | 65 | Number of residents admitted are down from this time last year. There were a few long-term residents, therefore not as much bed turnover. |
| Hospice Residents - Occupancy rate | 80% | | 76% | | | Occupancy rate is slightly below Ministry requirement, however, our average length of stay is stable this fiscal year and adequately meeting our eligibility criteria. Referrals remain unpredictable, but as we raise awareness about Ed's House with the community, we expect to see an increase in referrals. |
| Personal Distress Alarms - Individuals | 140 | 132 | 123 | 70 | 53 | Stats in this program will likely continue to go down. Our units require land lines and many clients no longer have land lines and therefore must go to other options. |
| Total Individuals Served | 8,100 | 4,011 | 4,470 | 4,050 | 420 | Exceeding the target and higher than previous years Q as programs open up and clients access more services |
| Total Visits | 61,570 | 26,593 | 30,565 | 30,785 | -220 | The total visits are slightly below target but considerably higher than the same time last year. Visits will continue to rise as programs continue to open up. |
| # of Volunteers - Individuals | 872 | 446 | 580 | 436 | 144 | Increase of volunteers this quarter due to end of summer, CCN events, word of mouth and exposure on social media. |
| # of Volunteers - Hours | 91,193 | 17,983 | 19,556 | 45,597 | -26,041 | Volunteers are taking more frequent and longer vacations, as well as scaling back the number of hours they give to focus on other priorities. This seems to be the trend across the volunteer sector. |