

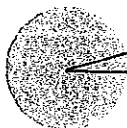
ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Financial Statements

Year Ended March 31, 2019

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
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Year Ended March 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Members of Association for Community Living - Beausejour Branch Inc.

Qualified Opinion

We have audited the financial statements of Association for Community Living - Beausejour Branch Inc. (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statements of changes in net assets, operations, cash flows and the schedules to the financial statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization derives revenue from the general public in the form of donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses and cash flows from operations for the year ended March 31, 2019, current assets and net assets as at March 31, 2019. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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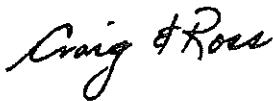
Independent Auditor's Report to the Members of Association for Community Living - Beausejour Branch Inc. (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
August 13, 2019

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Financial Position

March 31, 2019

	2019	2018	2017
ASSETS			
CURRENT			
Cash	\$ 419,890	\$ 108,561	\$ 216,631
Accounts receivable (Note 3)	219,426	478,171	536,379
Inventory	4,195	4,565	4,365
Prepaid expenses	43,215	40,184	45,723
	<u>686,726</u>	<u>631,481</u>	<u>803,098</u>
CAPITAL ASSETS (Note 4)	<u>3,495,157</u>	<u>3,480,859</u>	<u>3,516,614</u>
	<u>\$ 4,181,883</u>	<u>\$ 4,112,340</u>	<u>\$ 4,319,712</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable and accrued liabilities (Note 5)	\$ 207,482	\$ 233,627	\$ 225,063
Province of Manitoba working capital advance	34,100	34,100	34,100
Deferred revenue	17,060	13,564	35,733
Current portion of long-term debt (Note 6)	67,579	75,589	85,731
	<u>326,221</u>	<u>356,880</u>	<u>380,627</u>
LONG-TERM DEBT (Note 6)	<u>1,733,671</u>	<u>1,743,230</u>	<u>1,812,567</u>
DEFERRED CAPITAL GRANTS (Note 7)	<u>782,686</u>	<u>758,695</u>	<u>757,540</u>
	<u>2,842,578</u>	<u>2,858,805</u>	<u>2,950,734</u>
NET ASSETS			
Investment in capital assets	911,221	903,345	860,776
Internally restricted	-	-	29,528
Unrestricted	428,084	350,190	478,674
	<u>1,339,305</u>	<u>1,253,535</u>	<u>1,368,978</u>
	<u>\$ 4,181,883</u>	<u>\$ 4,112,340</u>	<u>\$ 4,319,712</u>

APPROVED BY THE BOARD:

_____ Director

_____ Director

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Changes in Net Assets

Year Ended March 31, 2019

	2019			2018
	Capital Assets	Unrestricted	Total	Total
BALANCE - BEGINNING OF YEAR	\$ 903,345	\$ 350,190	\$ 1,253,535	\$ 1,368,978
(Deficiency) excess of revenue over expenses for the year	(72,610)	158,380	85,770	(115,443)
Acquisition of capital assets - net of disposals	112,070	(112,070)	-	-
Proceeds from capital grants	(49,153)	49,153	-	-
Mortgage and loan principal repayments	17,569	(17,569)	-	-
BALANCE - END OF YEAR	\$ 911,221	\$ 428,084	\$ 1,339,305	\$ 1,253,535

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Operations

Year Ended March 31, 2019

	2019	2018
REVENUE (Schedules A - P)		
Province of Manitoba		
Crisis care	\$ 265,169	\$ 169,776
Family services	145,445	133,590
Follow-up services	1,319	1,315
Payroll tax reimbursement	87,984	84,918
Pensions and benefits reimbursements	169,307	183,893
Per diem funding and grants	5,210,381	4,917,036
Reimbursed expenses	1,164	-
Respite care	7,084	83,724
Staff development	3,000	3,247
Wage enhancement	136,349	146,857
Amortization of deferred capital grants (Note 7)	25,162	22,509
Canteen	19,080	19,019
Christmas party	9,972	12,625
Contract sales	4,631	4,485
Client miscellaneous funds	5,365	5,654
Greenhouse	7,764	9,724
Fundraising income	12,948	4,283
Memberships	160	130
Miscellaneous	17,367	8,202
Municipal grants	20,000	26,500
Patronage allocations	4,644	3,449
Sunrise transition income	1,787	6,693
Vending machine	8,237	10,711
Your Community Kitchen program	1,715	2,071
	6,166,034	5,860,411
EXPENSES (Schedules A - P)		
Advertising	2,281	1,947
Amortization	97,772	98,483
Appreciation funds	12,938	16,519
Audit	11,780	10,534
Bad debts	669	10,069
Benefits		
Health Source Plus premiums	145,048	156,454
Registered pension plan contributions	85,759	76,937
Registered retirement savings plan contributions	69,901	67,568
Workers compensation premiums	32,534	39,906
Carried forward	458,682	478,417

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Operations - *continued*

Year Ended March 31, 2019

	2019	2018
REVENUE (<i>Schedules A - P</i>)		
Brought forward	\$ 6,166,034	\$ 5,860,411
EXPENSES (<i>Schedules A - P</i>)		
Brought forward	458,682	478,417
Board	7,205	7,409
Cable television	11,977	10,941
Client miscellaneous costs	5,316	9,074
Christmas party	16,295	19,415
Contract staff	23,413	21,195
Contract supplies	5,264	5,460
Family rate	368,225	355,761
Food, coffee and soft drinks	111,309	112,928
Furniture and fixtures	17,460	11,753
Fundraising	3,359	5,709
Greenhouse	4,117	4,756
Housekeeping	17,641	20,963
Incentive pay - clients	17,140	17,784
Insurance	30,899	29,741
Medical supplies	2,346	1,057
Memberships	4,149	2,392
Miscellaneous	46,123	11,841
Mortgage interest	93,625	84,205
Office supplies	21,359	18,949
Payroll tax	80,639	86,270
Photocopier	9,576	10,804
Postage	3,581	4,003
Professional fees	37,123	108,022
Program activities	4,221	4,402
Property taxes	25,940	33,789
Rent top-up	4,060	4,455
Repairs and maintenance		
Building	38,440	44,821
Equipment	29,244	28,611
Resource materials	3,368	2,198
Respite	79,131	29,405
Staff development	18,525	20,133
Telephone, fax and internet	38,058	35,311
Carried forward	1,637,810	1,641,974

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Operations - *continued*

Year Ended March 31, 2019

	2019	2018
REVENUE (Schedules A - P)		
Brought forward	\$ 6,166,034	\$ 5,860,411
EXPENSES (Schedules A - P)		
Brought forward	1,637,810	1,641,974
Transitional costs	2,272	2,382
Travel and meals	36,946	40,654
Utilities		
Electricity	35,017	39,590
Gas	12,357	12,406
Water	8,648	9,115
Van lease payments	9,704	9,704
Vehicle		
Gas and oil	21,292	20,344
Insurance and registration	13,962	13,987
Repairs and maintenance	10,305	7,002
Vending machine	5,095	6,757
Your Community Kitchen program	244	440
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	270,026	258,122
Wages	4,016,586	3,915,207
	<u>6,080,264</u>	<u>5,977,684</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	85,770	(117,273)
GAIN ON DISPOSAL OF CAPITAL ASSETS	-	1,830
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 85,770	\$ (115,443)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Cash received from Provincial government	\$ 6,286,660	\$ 5,786,131
Cash received from donations and fundraising	12,948	4,283
Cash received from other sources	99,043	83,527
Cash paid for salaries and benefits	(4,299,338)	(4,162,926)
Cash paid for materials and services	(1,614,217)	(1,618,608)
Mortgage interest paid	(93,281)	(83,764)
	<u>391,815</u>	<u>8,643</u>
INVESTING ACTIVITIES		
Proceeds from capital grants	49,153	23,664
Proceeds from disposal of capital assets	-	6,415
Purchase of capital assets	(112,070)	(67,313)
	<u>(62,917)</u>	<u>(37,234)</u>
FINANCING ACTIVITIES		
Repayment of mortgage principal	(17,569)	(79,479)
	<u>(17,569)</u>	<u>(79,479)</u>
INCREASE (DECREASE) IN CASH FOR THE YEAR	311,329	(108,070)
CASH - BEGINNING OF YEAR	<u>108,561</u>	<u>216,631</u>
CASH - END OF YEAR	\$ 419,890	\$ 108,561

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
Notes to Financial Statements
Year Ended March 31, 2019

1. NATURE OF ACTIVITIES

Association for Community Living - Beausejour Branch Inc. (the "Organization") provides residential, work and social options and opportunities for people who live with a developmental disability. The Organization is incorporated under The Corporations Act of Manitoba as a not-for-profit organization and is a registered charity under the Income Tax Act and not subject to income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Revenue recognition

The Organization follows the deferral method to account for its activities.

Government operating grants and per diem funding are recognized as revenue when the services are provided to the clients.

Donations and proceeds from fundraising activities are recognized as revenue when received.

Government assistance received for acquiring capital assets is recorded as deferred capital grants and is amortized on the same basis and according to the same rates as the capital assets acquired.

All other receipts are recognized as revenue when received.

Inventory

Inventory is valued at the lower of cost and estimated net realizable value.

Capital assets

Capital assets are recorded at cost. Amortization of capital assets is calculated on a straight-line basis over the following estimated useful lives:

Buildings	straight-line	50 years
Vehicles, furniture and equipment	straight-line	7 years

Deferred capital grants

Deferred capital grants are being amortized on a straight-line basis over the following periods:

Grants related to buildings	straight-line	50 years
Grants related to furniture and equipment	straight-line	7 years

(continues)

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Allocation of expenses

The Organization classifies its programs as residential, day program, senior and supportive employment. The costs of each of the programs include costs of personnel, premises and other expenses that are directly related to each program. The Organization also incurs a number of common operating and support expenses that are common to the administration of the organization and each of its programs.

The Organization allocates the administrative expenses by identifying the appropriate basis of allocating these expenses and applies that basis consistently each year. The allocation is based on approximately 12% of budgeted expenses.

Financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, Province of Manitoba working capital advance, deferred revenue and long-term debt. Any transaction costs in respect of these items are expensed when incurred.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Significant areas requiring the use of management estimates relate to useful lives of capital assets and accrued liabilities. Management believes its estimates to be appropriate; however, actual results could differ from these estimates.

3. ACCOUNTS RECEIVABLE

	<u>2019</u>	<u>2018</u>
Province of Manitoba		
Per diem funding and grants	\$ 208,103	\$ 467,561
Goods and Services Tax refund	7,524	6,149
Other	3,799	4,461
	<u>\$ 219,426</u>	<u>\$ 478,171</u>

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2019

4. CAPITAL ASSETS

	2019		2018	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 489,771	\$ -	\$ 489,771	\$ -
Buildings	3,451,441	572,495	3,344,887	504,531
Vehicles	141,671	85,019	141,671	74,990
Furniture and equipment	352,755	282,967	347,238	263,187
	\$ 4,435,638	\$ 940,481	\$ 4,323,567	\$ 842,708
	\$ 3,495,157		\$ 3,480,859	

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Suppliers and utilities	\$ 33,959	\$ 47,722
Mortgage interest	4,156	3,812
Salaries, wages, vacation pay and benefits	169,367	182,093
	\$ 207,482	\$ 233,627

6. LONG-TERM DEBT

	2019	2018
Sunova Credit Union Mortgage, repayable at \$1,614 monthly, including interest at prime rate plus 1.5%, maturing on June 16, 2028 and secured by land and buildings that have a net book value of \$214,802.	\$ 156,825	\$ 168,384
Sunova Credit Union Mortgage, repayable at \$1,660 monthly, including interest at prime rate plus 1.5%, maturing on November 15, 2030 and secured by land and buildings that have a net book value of \$230,630.	191,592	201,253
Sunova Credit Union Mortgage, repayable at \$1,675 monthly, including interest at prime rate plus 1.5%, maturing on June 26, 2032 and secured by land and buildings that have a net book value of \$228,849.	194,752	204,402
Sunova Credit Union Mortgage, repayable at \$1,576 monthly, including interest at prime rate plus 1.5%, maturing on September 20, 2034 and secured by land and buildings that have a net book value of \$1,099,980.	262,139	219,716

(continues)

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2019

6. LONG-TERM DEBT *(continued)*

	<u>2019</u>	<u>2018</u>
Sunova Credit Union Mortgage, repayable at \$2,521 monthly, including interest at prime rate plus 1.5%, maturing on April 7, 2035 and secured by land and buildings that have a net book value of \$404,343.	352,151	363,773
Sunova Credit Union Mortgage, repayable at \$1,621 monthly, including interest at prime rate plus 1.5%, maturing on December 15, 2035 and secured by land and buildings that have a net book value of \$262,235.	237,103	244,011
Sunova Credit Union Mortgage, repayable at \$1,480 monthly, including interest at prime rate plus 1.5%, maturing on September 15, 2036 and secured by land and buildings that have a net book value of \$239,210.	222,900	228,873
Sunova Credit Union Mortgage, repayable at \$1,504 monthly, including interest at prime rate plus 1.5%, maturing on June 16, 2037 and secured by land and buildings that have a net book value of \$291,680.	183,788	188,407
	<u>1,801,250</u>	1,818,819
Less: Current portion	<u>(67,579)</u>	<u>(75,589)</u>
	<u>\$ 1,733,671</u>	<u>\$ 1,743,230</u>

Principal repayment terms are approximately:

2020	\$ 67,579
2021	71,315
2022	75,256
2023	79,416
2024 and thereafter	<u>1,507,684</u>
	<u>\$ 1,801,250</u>

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2019

7. DEFERRED CAPITAL GRANTS

	<u>2019</u>	<u>2018</u>
Province of Manitoba		
Facilities improvements and purchase of equipment		
Balance - beginning of year	\$ 758,695	\$ 757,540
Contributions	49,153	23,664
	<u>807,848</u>	<u>781,204</u>
Amortization	(25,162)	(22,509)
	<u>\$ 782,686</u>	<u>\$ 758,695</u>

8. ECONOMIC DEPENDENCE

The Organization receives substantially all of its funding from the Province of Manitoba – Department of Family Services. Funding received from the Province in 2019 represented 98% of the Organization's total revenue (2018 – 98%).

9. COMMITMENTS

The Organization has entered into operating leases for residential premise and vehicle. The minimum payments required over the remaining term of the leases are as follows:

	<u>Vehicle</u>	<u>Residential Premise</u>	<u>Total</u>
2020	\$ 9,704	\$ 1,276	\$ 10,980

10. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2019.

(a) Credit risk

The Organization, in the normal course of business, is exposed to credit risk from the customers it serves. The Organization establishes an allowance for bad debts based on specific customers' credit risks and believes that it is not exposed to a credit risk level higher than normal. There has been no significant change in credit risk from the prior year. The allowance for doubtful accounts is \$Nil (2018 - \$Nil).

(continues)

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
Notes to Financial Statements
Year Ended March 31, 2019

10. FINANCIAL INSTRUMENTS *(continued)*

(b) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk on its long debt. There has been no significant change in interest rate risk from the prior year.

The interest rate and terms of repayment of long-term debt are disclosed in Note 6.

The Organization does not expect any material effect on the Organization's results of operations for the year arising from the effects of reasonable possible changes to interest rates on long-term debt.

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant other price risks arising from these financial instruments.

11. LINE OF CREDIT

The Organization has a \$150,000 line of credit from Sunova Credit Union which bears interest at prime plus 1.5%. The unused line of credit as at March 31, 2019 is \$150,000 (2018 - \$150,000)

12. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule A

Administration

Page 1

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Payroll tax reimbursement	\$ 87,984	\$ 84,918
Pensions and benefits reimbursements	8,227	42,873
Per diem funding and grants	5,965	-
Reimbursed expenses	1,164	-
Staff development	3,000	3,247
Administration fees charged to programs	687,516	655,429
Amortization of deferred capital grants (Note 7)	25,162	22,509
Christmas party	9,973	12,625
Client miscellaneous funds	5,365	5,654
Fundraising income	12,948	1,293
Memberships	160	130
Miscellaneous	1,381	5,376
Van usage charged to programs	92,000	89,000
	<u>940,845</u>	<u>923,054</u>
EXPENSES		
Advertising	1,259	1,010
Amortization	97,772	98,483
Appreciation funds	2,866	4,796
Audit	11,780	10,534
Bad debts	669	10,069
Board	7,205	7,409
Benefits		
Health Source Plus premiums	25,150	17,398
Registered retirement savings plan contributions	28,895	28,123
Workers compensation premiums	3,297	3,979
Christmas party	16,295	19,415
Client miscellaneous costs	5,316	8,989
Fundraising	3,359	2,306
Furniture and fixtures	5,480	3,099
Housekeeping	1,835	639
Insurance	21,609	20,848
Memberships	3,999	1,977
	<u>236,786</u>	<u>239,074</u>
Carried forward		

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule A

Administration - *continued*

Page 2

Year Ended March 31, 2019

	2019	2018
REVENUE		
Brought forward	\$ 940,845	\$ 923,054
EXPENSES		
Brought forward	236,786	239,074
Miscellaneous	9,964	2,887
Mortgage interest	93,625	84,205
Office supplies	7,403	8,417
Payroll tax expense	80,639	86,269
Photocopier	9,576	10,804
Professional fees	60,182	129,217
Postage	3,581	4,003
Property taxes	2,954	5,539
Repairs and maintenance		
Building	4,656	11,169
Equipment	12,325	12,782
Resource materials	2,190	1,137
Staff development	4,919	9,890
Telephone, fax and internet	10,152	8,807
Travel and meals	6,881	7,439
Utilities		
Electricity	10,855	15,967
Gas	6,565	6,905
Water	1,352	1,572
Vehicle		
Gas and oil	19,254	18,449
Insurance and registration	11,720	11,825
Repairs and maintenance	10,131	6,800
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	28,338	26,442
Wages	407,083	390,334
	1,041,131	1,099,933
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(100,286)	(176,879)
GAIN ON SALE OF CAPITAL ASSETS	-	1,830
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (100,286)	\$ (175,049)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule B

Day Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 18,389	\$ -
Pensions and benefits reimbursements	8,000	25,000
Per diem funding and grants	1,039,441	922,205
Canteen	19,079	19,018
Contract sales	4,631	4,485
Fundraising	-	2,990
Greenhouse	7,764	9,724
Miscellaneous	908	-
Municipal grants	20,000	26,500
Patronage allocations	564	769
Sunrise transition income	1,787	6,693
Vending machine	8,237	10,711
Your Community Kitchen program	1,715	2,071
	<u>1,130,515</u>	<u>1,030,166</u>
EXPENSES		
Administrative overhead allocated	133,755	122,379
Advertising	115	163
Appreciation funds	2,675	2,543
Benefits		
Health Source Plus premiums	39,515	40,363
Registered pension plan contributions	17,217	15,544
Registered retirement savings plan contributions	11,865	9,462
Workers compensation premiums	6,291	7,201
Cable television	1,058	-
Contract supplies	5,264	5,460
Food, coffee and soft drinks	15,565	13,887
Fundraising	-	3,402
Furniture and fixtures	1,404	3,785
Greenhouse	4,117	4,756
Housekeeping	1,807	4,866
Incentive pay - clients	17,140	17,784
Medical supplies	364	204
Miscellaneous	464	-
Office supplies	1,397	1,539
Program activities	1,852	2,778
	<u>261,865</u>	<u>256,116</u>
Carried forward		

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule B

Day Program - continued

Page 2

Year Ended March 31, 2019

	2019	2018
REVENUE		
Brought forward	\$ 1,130,515	\$ 1,030,166
EXPENSES		
Brought forward	261,865	256,116
Repairs and maintenance		
Building	10,448	4,746
Equipment	1,897	2,391
Resource materials	427	760
Staff development	2,245	2,890
Travel and meals	4,500	4,503
Van usage charges	30,000	17,000
Vending machine	5,094	6,757
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	52,796	47,422
Wages	776,656	706,473
Your Community Kitchen program	244	440
	<u>1,146,172</u>	<u>1,049,498</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (15,657)</u>	<u>\$ (19,332)</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule C

Third Street Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 28,750	\$ 12,870
Per diem funding and grants	465,215	398,979
Crisis care	-	53,016
Wage enhancement	18,970	17,150
Patronage allocations	484	498
	513,419	482,513
EXPENSES		
Administrative overhead allocated	61,254	57,954
Advertising	87	40
Appreciation funds	421	640
Benefits		
Health Source Plus premiums	8,911	10,003
Registered pension plan contributions	11,783	11,190
Registered retirement savings plan contributions	1,561	-
Workers compensation premiums	2,925	3,601
Cable television	1,314	1,217
Food, coffee and soft drinks	12,632	14,865
Furniture and fixtures	2,290	399
Housekeeping	2,431	2,684
Insurance	704	665
Medical supplies	742	205
Office supplies	1,098	807
Program activities	115	157
Property taxes	1,787	1,585
Repairs and maintenance		
Building	5,125	1,991
Equipment	2,201	2,964
Staff development	1,290	994
Travel and meals	1,161	940
Telephone, fax and internet	2,590	2,362
Utilities		
Electricity	5,065	4,966
Water	1,033	1,022
Van usage charges	2,000	2,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	23,788	22,790
Wages	361,107	353,254
	515,415	499,295
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (1,996)	\$ (16,782)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule D

Supported Employment Options Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Family Services	\$ 123,140	\$ 123,140
Follow up services	1,319	1,315
Pensions and benefits reimbursements	6,400	6,400
Per diem funding and grants	26,304	33,764
Miscellaneous	15,078	2,826
	<u>172,241</u>	<u>167,445</u>
EXPENSES		
Administrative overhead allocated	18,822	19,874
Advertising	-	183
Appreciation funds	332	103
Benefits		
Health Source Plus premiums	4,820	5,140
Registered pension plan contributions	2,327	2,227
Registered retirement savings plan contributions	2,004	1,954
Workers compensation premiums	869	1,081
Client miscellaneous costs	6,135	3,768
Furniture and fixtures	610	1,111
Insurance	277	209
Memberships	150	415
Miscellaneous	7,390	-
Office supplies	2,141	1,353
Property taxes	1,200	1,195
Repairs and maintenance		
Building	1,837	1,693
Equipment	1,180	1,218
Staff development	752	613
Telephone, fax and internet	5,000	5,024
Travel and meals	5,066	5,565
Utilities		
Electricity	3,318	2,895
Water	272	201
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	7,475	7,139
Wages	107,312	106,080
	<u>179,289</u>	<u>169,041</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (7,048)</u>	<u>\$ (1,596)</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule E

Supported Independent Living Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis	\$ 47,162	\$ 25,972
Family services	15,435	2,800
Pensions and benefits reimbursements	1,500	3,500
Respite	-	761
Per diem funding and grants	207,721	167,441
	<u>271,818</u>	<u>200,474</u>
EXPENSES		
Administrative overhead allocated	29,255	10,990
Advertising	121	-
Appreciation funds	1,420	846
Benefits		
Health Source Plus premiums	5,047	7,421
Registered pension plan contributions	3,031	1,775
Registered retirement savings plan contributions	2,962	1,911
Workers compensation premiums	1,298	1,347
Client miscellaneous costs	22,175	5,241
Office supplies	886	283
Program activities	1,216	719
Rent top-up	4,060	4,455
Staff development	826	188
Travel and meals	7,063	8,008
Van usage charges	2,000	2,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	9,957	8,255
Wages	160,262	132,132
	<u>251,579</u>	<u>185,571</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 20,239	\$ 14,903

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule F

Pine Avenue Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 51,477	\$ 5,551
Pensions and benefits reimbursements	1,250	500
Per diem funding and grants	382,420	352,581
Wage enhancement	8,000	4,650
Patronage allocations	362	294
	<u>443,509</u>	<u>363,576</u>
EXPENSES		
Administrative overhead allocated	46,329	35,485
Advertising	87	40
Appreciation funds	1,207	572
Benefits		
Health Source Plus premiums	8,520	4,717
Registered pension plan contributions	5,005	4,191
Registered retirement savings plan contributions	4,376	710
Workers compensation premiums	2,419	2,170
Cable television	1,264	1,104
Food, coffee and soft drinks	10,702	10,409
Furniture and fixtures	712	710
Housekeeping	1,466	1,625
Insurance	1,155	1,139
Medical supplies	106	9
Office supplies	1,435	428
Program activities	130	46
Property taxes	3,087	3,339
Repairs and maintenance		
Building	1,015	1,108
Equipment	911	1,295
Staff development	827	324
Telephone, fax and internet	2,748	2,615
Travel and meals	2,067	1,276
Utilities		
Gas	580	519
Electricity	1,966	1,610
Water	802	696
Van usage charges	10,000	4,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	19,945	13,316
Wages	298,702	212,934
	<u>427,563</u>	<u>306,387</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 15,946</u>	<u>\$ 57,189</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule G

William Avenue Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 21,940	\$ -
Family services	870	2,150
Pensions and benefits reimbursements	14,203	10,000
Per diem funding and grants	282,057	280,473
Respite care	7,084	2,730
Wage enhancement	14,500	15,136
Patronage allocations	438	545
	<u>341,092</u>	<u>311,034</u>
EXPENSES		
Administrative overhead allocated	37,633	36,307
Advertising	87	40
Appreciation funds	421	559
Benefits		
Health Source Plus premiums	5,751	6,457
Registered pension plan contributions	5,058	3,403
Registered retirement savings plan contributions	1,310	1,695
Workers compensation premiums	1,771	2,198
Cable television	1,680	1,434
Food, coffee and soft drinks	14,116	14,305
Furniture and fixtures	731	683
Housekeeping	1,414	2,447
Insurance	1,090	1,026
Medical supplies	223	41
Office supplies	1,191	610
Program activities	229	266
Property taxes	2,357	2,446
Repairs and maintenance		
Building	2,674	4,456
Equipment	2,574	1,778
Staff development	1,055	195
Telephone, fax and internet	2,401	2,380
Travel and meals	2,015	2,533
Utilities		
Gas	1,185	1,070
Electricity	2,020	2,041
Water	809	1,174
Van usage charges	5,000	8,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	14,390	13,180
Wages	218,638	215,668
	<u>327,823</u>	<u>326,392</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 13,269	\$ (15,358)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule H

Case Manager Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 6,750	\$ 2,500
Per diem funding and grants	59,307	58,237
	<u>66,057</u>	<u>60,737</u>
EXPENSES		
Administrative overhead allocated	7,717	5,574
Appreciation funds	-	74
Benefits		
Health Source Plus premiums	1,307	1,260
Registered retirement savings plan contributions	3,390	3,335
Workers compensation premiums	388	478
Staff development	350	22
Travel and meals	842	251
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	3,530	3,443
Wages	47,941	46,885
	<u>65,465</u>	<u>61,322</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 592</u>	<u>\$ (585)</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule I

**Poplar Avenue Residence Program
(formerly Spruce Drive Residence Program)**

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 31,280	\$ 85,236
Pensions and benefits reimbursements	12,500	7,000
Per diem funding and grants	564,333	573,379
Wage enhancement	25,806	16,650
Patronage allocations	314	404
	<u>634,233</u>	<u>682,669</u>
EXPENSES		
Administrative overhead allocated	82,200	73,943
Advertising	87	128
Appreciation funds	568	1,325
Benefits		
Health Source Plus premiums	13,834	18,921
Registered pension plan contributions	12,133	13,347
Registered retirement savings plan contributions	4,199	4,087
Workers compensation premiums	3,333	4,623
Cable television	1,376	1,163
Food, coffee and soft drinks	14,912	12,792
Furniture and fixtures	2,030	1,067
Housekeeping	2,222	1,897
Insurance	913	900
Medical supplies	219	292
Office supplies	731	498
Program activities	362	35
Property taxes	2,768	2,894
Repairs and maintenance		
Building	2,812	1,910
Equipment	2,118	1,783
Staff development	879	1,235
Telephone, fax and internet	2,558	2,229
Travel and meals	440	1,077
Utilities		
Water	621	773
Gas	714	721
Electricity	2,010	2,444
Van usage charges	15,000	15,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	27,794	30,145
Wages	411,486	453,531
	<u>608,319</u>	<u>648,760</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 25,914</u>	<u>\$ 33,909</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule J

Retirement Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 9,000
Per diem funding and grants	-	39,435
	-	48,435
EXPENSES		
Administrative overhead allocated	-	8,370
Appreciation funds		128
Benefits		
Health Source Plus premiums	-	2,723
Registered pension plan contributions	-	252
Registered retirement savings plan contributions	-	1,019
Workers compensation premiums	-	420
Cable television	-	1,026
Staff development	-	98
Travel and meals	-	18
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	-	2,752
Wages	-	41,144
	-	57,950
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ -	\$ (9,515)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule K

Pat Noonan Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 20,000	\$ 7,000
Per diem funding and grants	267,241	265,811
Wage enhancement	24,500	15,650
Patronage allocations	347	381
	<u>312,088</u>	<u>288,842</u>
EXPENSES		
Administrative overhead allocated	36,900	34,126
Advertising	87	40
Appreciation funds	788	559
Benefits		
Health Source Plus premiums	4,779	3,868
Registered pension plan contributions	6,178	6,331
Registered retirement savings plan contributions	1,035	62
Workers compensation premiums	1,642	1,948
Cable television	1,150	1,137
Food, coffee and soft drinks	10,558	10,417
Furniture and fixtures	778	136
Housekeeping	1,302	1,506
Insurance	1,106	1,075
Medical supplies	46	-
Office supplies	555	391
Program activities	60	42
Property taxes	2,482	2,576
Repairs and maintenance		
Building	1,362	1,652
Equipment	427	995
Staff development	879	441
Travel and meals	779	855
Telephone, fax and internet	2,748	2,606
Utilities		
Water	856	838
Gas	170	186
Electricity	3,579	3,406
Van usage charges	10,000	14,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	13,040	12,298
Wages	202,730	191,160
	<u>306,016</u>	<u>292,651</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 6,072</u>	<u>\$ (3,809)</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule L

South Hill Drive Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 36,160	\$ -
Pensions and benefits reimbursements	13,500	16,500
Per diem funding and grants	415,732	413,539
Wage enhancement	13,866	22,500
Patronage allocation	226	185
	<u>479,484</u>	<u>452,724</u>
EXPENSES		
Administrative overhead allocated	54,443	51,918
Advertising	87	40
Appreciation funds	421	716
Benefits		
Health Source Plus premiums	7,045	8,665
Registered pension plan contributions	6,379	6,659
Registered retirement savings plan contributions	3,897	3,746
Workers compensation premiums	2,672	3,459
Cable television	1,130	979
Food, coffee and soft drinks	10,427	12,401
Furniture and fixtures	369	375
Housekeeping	1,425	1,600
Insurance	1,005	1,005
Medical supplies	54	138
Office supplies	854	656
Program activities	101	67
Property taxes	2,726	2,996
Repairs and maintenance		
Building	1,623	2,528
Equipment	1,285	1,317
Staff development	680	1,132
Travel and meals	508	1,069
Telephone, fax and internet	2,460	2,406
Utilities		
Electricity	1,577	1,619
Gas	915	857
Water	500	522
Van usage charges	5,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	22,268	22,646
Wages	329,864	339,342
	<u>459,715</u>	<u>478,858</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 19,769</u>	<u>\$ (26,134)</u>

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule M

Family Home Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 10,000	\$ 4,000
Per diem funding and grants	625,670	584,651
	635,670	588,651
EXPENSES		
Administrative overhead allocated	64,686	75,767
Appreciation funds	481	1,442
Benefits		
Health Source Plus premiums	6,196	6,600
Registered retirement savings plan contributions	2,848	2,882
Workers compensation premiums	801	971
Family rate	368,225	355,761
Furniture and fixtures	-	188
Miscellaneous	-	31
Office supplies	1,210	2,076
Professional fees	354	-
Resource materials	750	302
Respite	79,131	29,405
Staff development	1,078	602
Transitional cost	2,273	2,382
Travel and meals	936	2,684
Van usage charges	2,000	2,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	6,942	6,381
Wages	98,917	95,244
	636,828	584,718
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (1,158)	\$ 3,933

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule N

Weslock Drive Residence Program

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 8,477	\$ 11,203
Per diem funding and grants	288,157	286,540
Wage enhancement	9,000	12,900
Patronage allocations	976	108
	<u>306,610</u>	<u>310,751</u>
EXPENSES		
Advertising	87	40
Administrative overhead allocated	37,292	36,015
Appreciation funds	526	766
Benefits		
Health Source Plus premiums	5,316	8,322
Registered pension plan contributions	4,012	2,925
Registered retirement savings plan contributions	-	2,060
Workers compensation premiums	1,344	2,105
Cable television	1,526	1,486
Food, coffee and soft drinks	7,648	8,468
Furniture and fixtures	1,374	63
Housekeeping	1,506	1,110
Insurance	907	865
Medical supplies	72	169
Office supplies	722	705
Program activities	60	75
Property taxes	3,198	3,475
Repairs and maintenance		
Building	1,549	1,417
Equipment	1,471	578
Staff development	925	209
Telephone, fax and internet	2,381	2,231
Travel and meals	1,005	1,276
Utilities		
Electricity	1,576	1,505
Gas	715	701
Water	735	890
Van usage charges	10,000	13,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	11,053	13,787
Wages	165,863	206,564
	<u>262,863</u>	<u>310,807</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 43,747	\$ (56)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule O

Oakbank Residence

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 19,750	\$ 23,746
Per diem funding and grants	398,379	329,329
Respite care	-	80,233
Wage enhancement	19,207	38,001
Patronage allocations	603	146
	437,939	471,455
EXPENSES		
Advertising	87	184
Administrative overhead allocated	53,092	63,794
Appreciation funds	421	743
Benefits		
Health Source Plus premiums	4,200	9,927
Registered pension plan contributions	8,224	5,802
Registered retirement savings plan contributions	677	5,857
Workers compensation premiums	2,213	3,218
Cable television	749	758
Food, coffee and soft drinks	9,458	10,021
Furniture and fixtures	920	106
Housekeeping	1,405	1,657
Insurance	1,186	1,098
Medical supplies	211	-
Office supplies	1,070	1,091
Program activities	76	175
Property taxes	3,381	3,835
Repairs and maintenance		
Building	3,324	10,922
Equipment	1,687	555
Staff development	890	1,004
Telephone, fax and internet	2,451	2,353
Travel and meals	2,157	2,203
Utilities		
Electricity	1,815	1,665
Gas	644	603
Water	924	514
Van lease payments	9,704	9,704
	110,966	137,789
Carried forward		

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule O

Oakbank Residence - *continued*

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Year Ended March 31, 2019

	2019	2018
REVENUE		
Brought forward	\$ 437,939	\$ 471,455
EXPENSES		
Brought forward	110,966	137,789
Vehicle		
Gas and oil	2,039	1,895
Insurance and registration	2,242	2,162
Repairs and maintenance	169	201
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	18,407	20,989
Wages	273,249	315,669
	407,072	478,705
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 30,867	\$ (7,250)

**ASSOCIATION FOR COMMUNITY LIVING
BEAUSEJOUR BRANCH INC.**

Schedule P

Oakview Cove Residence

Year Ended March 31, 2019

	2019	2018
REVENUE		
Province of Manitoba		
Crisis care	\$ 58,761	\$ -
Family services	6,000	5,500
Pensions and benefits reimbursements	10,000	1,800
Per diem funding and grants	182,439	210,673
Wage enhancement	2,500	4,219
Patronage allocations	330	120
	<u>260,030</u>	<u>222,312</u>
EXPENSES		
Administrative overhead allocated	24,138	22,933
Advertising	87	40
Appreciation fund	390	704
Benefits		
Health Source Plus premiums	4,658	4,668
Registered pension plan contributions	4,412	3,294
Registered retirement savings plan contributions	883	667
Workers compensation premiums	1,270	1,109
Cable television	731	637
Food, coffee and soft drinks	5,292	5,362
Furniture and fixtures	762	33
Housekeeping	826	931
Insurance	947	912
Medical supplies	309	-
Office supplies	669	93
Program activities	20	43
Property taxes	-	3,907
Repairs and maintenance		
Building	2,015	1,230
Equipment	1,168	956
Staff development	930	295
Telephone, fax and internet	2,570	2,297
Travel and meals	1,526	956
Utilities		
Electricity	1,235	1,471
Gas	869	843
Water	743	913
Van lease payments	1,000	2,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	10,303	7,136
Wages	156,775	108,793
	<u>224,528</u>	<u>172,223</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 35,502	\$ 50,089