

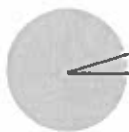
ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Financial Statements

Year Ended March 31, 2023

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
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Year Ended March 31, 2023

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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, 2023, and the statements of changes in net assets, operations and 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, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising and other activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising and other activities revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2023, current assets and net assets as at March 31, 2023.

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 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 these 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 ASNPO, 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 related 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.

(continues)

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
September 29, 2023

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

Statement of Financial Position

March 31, 2023

	2023	2022	2021
ASSETS			
CURRENT			
Cash	\$ 369,371	\$ 258,457	\$ 137,110
Accounts receivable (Note 3)	374,297	143,150	139,859
Inventory	4,565	4,565	4,565
Prepaid expenses	55,286	49,576	50,921
	<u>803,519</u>	455,748	332,455
CAPITAL ASSETS (Note 4)	<u>3,221,292</u>	3,270,053	3,349,251
	<u>\$ 4,024,811</u>	\$ 3,725,801	\$ 3,681,706
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable and accrued liabilities (Note 5)	\$ 308,067	\$ 281,518	\$ 278,355
Deferred revenue	17,740	16,869	17,779
Current portion of long-term debt (Note 6)	45,104	101,362	100,856
	<u>370,911</u>	399,749	396,990
LONG-TERM DEBT (Note 6)	<u>1,425,241</u>	1,436,160	1,537,473
DEFERRED CAPITAL GRANTS (Note 7)	<u>729,789</u>	741,964	769,816
	<u>2,525,941</u>	2,577,873	2,704,279
NET ASSETS			
Investment in capital assets	1,021,158	990,567	941,105
Unrestricted	477,712	157,361	36,322
	<u>1,498,870</u>	1,147,928	977,427
	<u>\$ 4,024,811</u>	\$ 3,725,801	\$ 3,681,706

APPROVED BY THE BOARD:

Director

Director

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

Statement of Changes in Net Assets

Year Ended March 31, 2023

	2023			2022	
	Investment in Capital Assets	Unrestricted	Total	Total	
BALANCE - BEGINNING OF YEAR	\$ 990,567	\$ 157,361	\$ 1,147,928	\$	977,427
(Deficiency) excess of revenue over expenses for the year	(71,370)	422,312	350,942		170,501
Acquisition of capital assets	54,785	(54,785)	-		-
Proceeds of deferred capital grants	(20,000)	20,000	-		-
Mortgage principal repayments	67,176	(67,176)	-		-
BALANCE - END OF YEAR	\$ 1,021,158	\$ 477,712	\$ 1,498,870	\$	1,147,928

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

Statement of Operations

Year Ended March 31, 2023

	2023	2022
REVENUE (Schedules A - O)		
Province of Manitoba		
Crisis care	\$ 128,612	\$ 185,976
Family services	6,000	6,000
Labour force support	40,783	-
Manitoba education and training	130,893	128,926
Pandemic staffing grant	10,437	147,068
Payroll tax reimbursement	86,921	97,396
Pensions and benefits reimbursements	235,714	187,048
Per diem funding and grants	5,823,528	5,292,254
Respite care	845	130
Staff development	4,390	4,970
Wage enhancement	-	136,328
Workforce Development Agreement Covid grant	-	4,865
Wage subsidy back to work	-	32,411
Amortization of deferred capital grants (Note 7)	32,175	30,552
Anniversary	5,297	-
Canteen	12,508	717
Christmas party fees	11,196	-
Client miscellaneous funds	36,796	11,673
Contract sales	4,688	4,226
Fundraising income	2,892	10,269
Memberships	160	190
Miscellaneous	30,660	5,191
Municipal grants	15,500	18,500
Patronage allocations	2,454	3,274
Sunrise transition	3,857	5,062
Vending machine	5,145	278
	6,631,451	6,313,304
EXPENSES (Schedules A - O)		
Advertising	3,527	2,939
Amortization	103,545	100,188
Appreciation funds	18,480	11,280
Audit	11,746	12,116
Benefits		
Health Source Plus premiums	158,300	174,732
Registered pension plan contributions	101,926	93,196
Registered retirement savings plan contributions	67,257	60,693
Workers compensation premiums	20,236	27,030
Carried forward	485,017	482,174

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

Statement of Operations - *continued*

Year Ended March 31, 2023

	2023	2022
REVENUE (<i>Schedules A - O</i>)		
Brought forward	\$ 6,631,451	\$ 6,313,304
EXPENSES (<i>Schedules A - O</i>)		
Brought forward	485,017	482,174
Board	5,379	5,836
Cable television	11,118	12,000
Client miscellaneous costs	36,797	9,049
Christmas party	21,155	6,421
Contract staff	-	3,518
Contract supplies	4,805	4,517
Family rate	245,924	290,747
Fire inspection fee	375	454
Food, coffee and soft drinks	116,784	109,714
Furniture and fixtures	32,387	18,180
Greenhouse	1,302	-
Housekeeping	35,720	31,962
Incentive pay - clients	9,414	1,060
Insurance	40,319	35,473
Medical supplies	1,517	1,349
Memberships	3,289	1,090
Miscellaneous	17,276	13,455
Mortgage interest	99,058	63,194
Occupational therapist fee	16,253	17,099
Office supplies	18,153	17,118
Payroll tax	86,752	90,867
Photocopier	10,976	9,874
Postage	2,428	3,409
Professional fees	114,025	76,707
Program activities	6,134	6,452
Property taxes	29,626	29,499
Rent	9,610	-
Rent client top-up	3,834	2,767
Repairs and maintenance		
Building	49,598	47,039
Equipment	25,991	35,810
Resource materials	4,181	5,264
Respite	12,065	47,409
Carried forward	1,557,262	1,479,507

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

Statement of Operations - *continued*

Year Ended March 31, 2023

	2023	2022
REVENUE (Schedules A - O)		
Brought forward	\$ 6,631,451	\$ 6,313,304
EXPENSES (Schedules A - O)		
Brought forward	1,557,262	1,479,507
Staff development	15,688	21,895
Telephone, fax and internet	33,146	34,410
Temporary staffing costs	53,676	-
Transitional costs	300	975
Travel and meals	33,103	30,020
Utilities		
Electricity	41,698	37,055
Gas	19,524	17,484
Water	8,151	10,153
Vehicle		
Gas and oil	43,995	40,984
Insurance and registration	17,260	11,888
Repairs and maintenance	17,566	8,216
Vending machine	5,168	19
Your Community Kitchen program	-	127
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	298,322	296,908
Wages	4,135,650	4,157,763
	6,280,509	6,147,404
EXCESS OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	350,942	165,900
GAIN ON DISPOSAL OF CAPITAL ASSET	-	4,601
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 350,942	\$ 170,501

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

Statement of Cash Flows

Year Ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Cash received from		
Provincial government	\$ 6,225,162	\$ 6,232,277
Donations and fundraising	2,892	10,269
Other sources	140,943	36,006
Cash paid for		
Salaries and benefits	(4,118,722)	(4,170,538)
Materials and services	(1,940,575)	(1,809,119)
Mortgage interest paid	(96,825)	(63,051)
Cash provided by operating activities	<u>212,875</u>	<u>235,844</u>
INVESTING ACTIVITIES		
Proceeds from capital grants	20,000	2,700
Proceeds from disposal of capital assets	-	7,100
Purchase of capital assets	(54,785)	(23,490)
Cash (used) by investing activities	<u>(34,785)</u>	<u>(13,690)</u>
FINANCING ACTIVITY		
Repayment of mortgage principal	(67,176)	(100,807)
Cash (used) by financing activity	<u>(67,176)</u>	<u>(100,807)</u>
INCREASE IN CASH FOR THE YEAR	110,914	121,347
CASH - BEGINNING OF YEAR	<u>258,457</u>	<u>137,110</u>
CASH - END OF YEAR	\$ 369,371	\$ 258,457

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
Notes to Financial Statements
Year Ended March 31, 2023

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 (ASNPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

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

Deferred capital grants

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

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

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.

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ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2023

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

Government assistance

Government assistance towards current expenses, including salaries, is recognized as revenue at the time the expense is incurred, providing there is reasonable assurance that the Organization has complied and will continue to comply with all the conditions of the government assistance.

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, 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>2023</u>	<u>2022</u>
Province of Manitoba		
Per diem funding and grants	\$ 366,208	\$ 123,248
Goods and Services Tax refund	8,089	19,902
	<u>\$ 374,297</u>	<u>\$ 143,150</u>

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2023

4. CAPITAL ASSETS

	2023		2022	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 489,771	\$ -	\$ 489,771	\$ -
Buildings	3,472,160	849,236	3,458,415	779,930
Vehicles	166,509	80,253	125,469	60,009
Furniture and equipment	375,241	352,900	375,241	338,904
	\$ 4,503,681	\$ 1,282,389	\$ 4,448,896	\$ 1,178,843
	\$ 3,221,292		\$ 3,270,053	

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Suppliers and utilities	\$ 53,022	\$ 50,152
Mortgage interest	5,105	2,872
Salaries, wages, vacation pay and benefits	249,940	228,494
	\$ 308,067	\$ 281,518

6. LONG-TERM DEBT

	2023	2022
Access Credit Union Mortgage, repayable at \$1,683 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 \$521,428.	\$ 101,631	\$ 114,861
Access 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 \$209,212.	145,252	155,486
Access 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 \$205,139.	148,406	158,453
Access Credit Union Mortgage, repayable at \$1,792 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 \$1,043,409.	224,169	230,907

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ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
Notes to Financial Statements
Year Ended March 31, 2023

6. LONG-TERM DEBT *(continued)*

	2023	2022
Access Credit Union Mortgage, repayable at \$2,522 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 \$374,427.	294,962	306,154
Access Credit Union Mortgage, repayable at \$1,644 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 \$240,721.	202,087	208,608
Access Credit Union Mortgage, repayable at \$1,500 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 \$226,399.	192,632	198,067
Access Credit Union Mortgage, repayable at \$1,191 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 \$269,536.	161,206	164,986
	1,470,345	1,537,522
Less: Current portion	(45,104)	(101,362)
	\$ 1,425,241	\$ 1,436,160

Principal repayment terms are approximately:

2024	\$ 45,104
2025	48,944
2026	53,112
2027	57,635
2028	62,543
Thereafter	1,203,007
	\$ 1,470,345

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
Notes to Financial Statements
Year Ended March 31, 2023

7. DEFERRED CAPITAL GRANTS

	2023	2022
Province of Manitoba		
Facilities improvements and purchase of equipment		
Balance - beginning of year	\$ 741,964	\$ 769,816
Contributions	20,000	2,700
	761,964	772,516
Amortization	(32,175)	(30,552)
	\$ 729,789	\$ 741,964

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 2023 represented 98% of the Organization's total revenue (2022 – 98%).

9. CONTINGENT LIABILITY

Under the Service Purchase Agreement with the Province of Manitoba Minister of Family Services and Labour, the Organization may be required to return a certain portion of Provincial funding calculated in accordance with the agreement. Management does not believe there is a liability to return a portion of the Provincial funding.

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2023

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. There was no material change in risk from the prior year. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2023.

(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 (2022 - \$Nil).

(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.

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

The interest rate charged on the Organization's long-term debt has increased from 4.20% at March 31, 2022 to 8.20% at March 31, 2023. As the Organization's interest rate on its long-term debt is based on the Access Credit Union's prime rate plus 1.5%, the Organization will be impacted by future changes in the prime interest rate. The impact of these future changes cannot be quantified at this time.

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 Access Credit Union which bears interest at prime plus 1.5%. The unused line of credit as at March 31, 2023 is \$150,000 (2022 - \$150,000).

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

Schedule A

Administration

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Payroll tax reimbursement	\$ 86,921	\$ 97,396
Pensions and benefits reimbursements	41,782	30,540
Per diem funding and grants	3,157	-
Staff development	4,390	4,970
Workforce Development Agreement Covid grant	-	4,865
Administration fees charged to programs	668,201	652,952
Amortization of deferred capital grants (Note 7)	32,175	30,552
Anniversary	5,297	-
Christmas party fees	11,196	-
Client miscellaneous funds	36,795	11,623
Fundraising income	2,892	10,269
Memberships	160	190
Miscellaneous	28,650	663
Rent charged to programs	-	9,610
Van usage charged to programs	101,000	100,000
	1,022,616	953,630
EXPENSES		
Advertising	2,745	1,972
Amortization	103,545	100,188
Appreciation funds	5,603	2,388
Audit	11,746	12,116
Board	5,379	5,836
Benefits		
Health Source Plus premiums	21,315	22,271
Registered retirement savings plan contributions	26,009	26,220
Workers compensation premiums	1,637	2,418
Cable television	1,044	-
Christmas party	21,155	6,421
Client miscellaneous costs	36,797	9,049
Fire inspection	37	300
Furniture and fixtures	8,528	6,889
Housekeeping	4,440	1,334
Insurance	22,965	23,491
Memberships	3,010	721
	275,955	221,614
Carried forward		

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

Schedule A

Administration - continued

Year Ended March 31, 2023

	2023	2022
REVENUE		
Brought forward	<u>\$ 1,022,616</u>	<u>\$ 953,630</u>
EXPENSES		
Brought forward	275,955	221,614
Miscellaneous	15,810	9,162
Mortgage interest	99,058	63,194
Occupational therapist fee	1,183	220
Office supplies	7,118	8,395
Payroll tax expense	86,752	90,867
Photocopier	10,976	9,874
Professional fees	113,566	79,767
Postage	2,428	3,409
Property taxes	4,855	4,370
Program activities	4,136	35
Repairs and maintenance		
Building	12,756	13,694
Equipment	13,014	13,752
Resource materials	2,722	2,255
Staff development	9,311	10,556
Telephone, fax and internet	10,122	11,058
Travel and meals	10,012	3,599
Utilities		
Electricity	18,273	14,107
Gas	11,518	9,551
Water	883	933
Vehicle		
Gas and oil	43,992	39,092
Insurance and registration	17,260	10,610
Repairs and maintenance	17,566	7,874
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	25,657	31,126
Wages	<u>344,103</u>	<u>367,818</u>
	<u>1,159,026</u>	<u>1,026,932</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(136,410)	(73,302)
GAIN ON SALE OF CAPITAL ASSETS	-	4,601
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (136,410)	\$ (68,701)

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

Schedule B

Day Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 9,783	\$ -
Pensions and benefits reimbursements	-	1,250
Per diem funding and grants	1,002,998	925,111
Canteen	12,508	717
Contract sales	4,688	4,226
Miscellaneous	648	50
Municipal grants	15,500	18,500
Patronage allocations	427	208
Special event fundraising	1,352	-
Vending machine	5,145	278
	1,053,049	950,340
EXPENSES		
Administrative overhead allocated	108,575	112,942
Advertising	20	200
Appreciation funds	3,577	2,082
Benefits		
Health Source Plus premiums	31,460	33,466
Registered pension plan contributions	17,683	13,178
Registered retirement savings plan contributions	15,139	10,215
Workers compensation premiums	3,367	3,915
Cable television	1,313	1,169
Contract supplies	4,805	4,517
Fire inspection fee	37	-
Food, coffee and soft drinks	12,650	4,929
Furniture and fixtures	5,161	420
Greenhouse	1,302	-
Housekeeping	8,168	3,409
Incentive pay - clients	9,414	1,060
Medical supplies	251	62
Occupational therapist fee	906	-
Office supplies	1,390	584
Program activities	35	5,287
	225,253	197,435
Carried forward		

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

Schedule B

Day Program - *continued*

Year Ended March 31, 2023

	2023	2022
REVENUE		
Brought forward	\$ 1,053,049	\$ 950,340
EXPENSES		
Brought forward	225,253	197,435
Repairs and maintenance		
Building	4,438	4,410
Equipment	2,003	5,365
Resource materials	997	2,011
Staff development	2,619	3,097
Temporary staffing costs	809	-
Travel and meals	1,115	1,951
Van usage charges	35,000	40,000
Vending machine expense	5,168	19
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	49,405	41,370
Wages	690,076	606,190
Your Community Kitchen program	-	127
	1,016,883	901,975
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 36,166	\$ 48,365

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

Schedule C

Third Street Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 3,000	\$ -
Pandemic staffing benefit	1,160	14,035
Pensions and benefits reimbursements	8,250	7,500
Per diem funding and grants	529,340	547,300
Wage enhancement	-	12,000
Wage subsidy back to work	-	3,245
Patronage allocations	337	542
	<u>542,087</u>	<u>584,622</u>
EXPENSES		
Administrative overhead allocated	55,780	54,770
Advertising	20	8
Appreciation funds	781	720
Benefits		
Health Source Plus premiums	12,959	15,128
Registered pension plan contributions	8,965	10,485
Registered retirement savings plan contributions	3,305	3,169
Workers compensation premiums	1,607	2,608
Cable television	-	1,417
Fire inspection fee	37	-
Food, coffee and soft drinks	17,056	16,329
Furniture and fixtures	1,345	1,058
Housekeeping	4,784	4,426
Insurance	1,752	956
Medical supplies	726	529
Occupational therapist fee	6,552	6,442
Office supplies	849	474
Program activities	136	151
Property taxes	2,076	2,039
Repairs and maintenance		
Building	3,111	3,683
Equipment	1,264	1,793
Staff development	226	742
Temporary staffing cost	20,566	-
Travel and meals	1,046	908
Telephone, fax and internet	2,158	2,185
Utilities		
Electricity	5,632	5,723
Water	978	1,218
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	23,789	28,466
Wages	325,188	400,874
	<u>512,688</u>	<u>576,301</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 29,399	\$ 8,321

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

Schedule D

Supported Independent Living Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 2,500	\$ -
Pandemic staffing benefit	-	3,245
Pensions and benefits reimbursements	1,000	3,000
Per diem funding and grants	<u>296,320</u>	<u>248,505</u>
	<u>299,820</u>	<u>254,750</u>
EXPENSES		
Administrative overhead allocated	35,520	24,747
Appreciation funds	1,962	720
Benefits		
Health Source Plus premiums	7,115	9,027
Registered pension plan contributions	2,153	2,197
Registered retirement savings plan contributions	7,086	5,701
Workers compensation premiums	919	1,108
Medical supplies	50	-
Office supplies	-	66
Program activities	571	237
Rent top-up	3,836	2,768
Staff development	240	1,109
Travel and meals	2,746	4,294
Van usage charges	7,500	6,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	13,221	9,884
Wages	<u>186,559</u>	<u>172,817</u>
	<u>269,478</u>	<u>240,675</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 30,342</u>	<u>\$ 14,075</u>

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

Schedule E

Pine Avenue Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Crisis	\$ -	\$ 36,229
Labour force support	2,500	-
Pandemic staffing benefit	1,160	6,535
Pensions and benefits reimbursements	8,250	2,500
Per diem funding and grants	422,826	323,091
Wage enhancement	-	750
Wage subsidy back to work	-	3,245
Patronage allocations	281	275
	435,017	372,625
EXPENSES		
Administrative overhead allocated	42,198	39,586
Advertising	20	7
Appreciation funds	1,499	758
Benefits		
Health Source Plus premiums	6,205	14,294
Registered pension plan contributions	6,079	5,387
Registered retirement savings plan contributions	2,674	425
Workers compensation premiums	1,098	1,327
Cable television	1,195	1,086
Fire inspection	37	-
Food, coffee and soft drinks	10,244	10,184
Furniture and fixtures	1,739	835
Housekeeping	2,269	2,294
Insurance	1,866	1,341
Medical supplies	68	79
Occupational therapist fee	1,089	537
Office supplies	706	627
Program activities	145	133
Property taxes	3,077	3,023
Repairs and maintenance		
Building	1,176	1,045
Equipment	667	1,527
Staff development	539	175
Telephone, fax and internet	2,951	2,944
Temporary staffing costs	443	-
Travel and meals	1,015	764
Utilities		
Gas	1,016	904
Electricity	2,042	1,854
Water	768	880
Van usage charges	6,000	7,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	16,342	13,696
Wages	221,615	205,397
	336,782	318,109
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 98,235	\$ 54,516

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

Schedule F

William Avenue Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Crisis care	\$ -	\$ 111,203
Labour force support	4,500	-
Pandemic staffing benefit	1,160	8,535
Pensions and benefits reimbursements	14,000	8,000
Per diem funding and grants	598,599	382,286
Respite care	845	130
Wage enhancement	-	7,750
Wage subsidy back to work	-	3,245
Patronage allocations	304	483
	619,408	521,632
EXPENSES		
Administrative overhead allocated	52,267	27,106
Advertising	20	8
Appreciation funds	2,238	761
Benefits		
Health Source Plus premiums	10,703	10,348
Registered pension plan contributions	12,793	11,528
Registered retirement savings plan contributions	892	-
Workers compensation premiums	1,800	2,478
Cable television	1,657	1,869
Fire inspection	37	-
Food, coffee and soft drinks	12,034	15,550
Furniture and fixtures	909	395
Housekeeping	1,850	3,108
Insurance	2,233	1,692
Medical supplies	-	65
Occupational therapist fee	1,359	1,382
Office supplies	771	394
Program activities	122	104
Property taxes	2,518	2,474
Repairs and maintenance		
Building	11,968	2,115
Equipment	963	6,733
Staff development	374	363
Temporary staffing costs	1,702	-
Telephone, fax and internet	2,164	2,191
Travel and meals	2,521	1,337
Utilities		
Gas	797	1,547
Electricity	3,026	2,573
Water	661	1,055
Van usage charges	4,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	26,854	27,191
Wages	369,862	382,778
	529,095	512,145
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 90,313	\$ 9,487

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

Schedule G

Case Manager Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 2,125
Per diem funding and grants	-	9,884
	<u>-</u>	<u>12,009</u>
EXPENSES		
Administrative overhead allocated	-	-
Advertising	20	-
Benefits		
Health Source Plus premiums	-	387
Registered retirement savings plan contributions	-	1,066
Workers compensation premiums	-	86
Travel and meals	-	26
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	-	957
Wages	-	11,546
	<u>20</u>	<u>14,068</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (20)	\$ (2,059)

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

Schedule H

Poplar Avenue Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 5,500	\$ -
Pandemic staffing benefit	1,160	18,103
Pensions and benefits reimbursements	18,750	19,004
Per diem funding and grants	816,258	742,792
Wage enhancement	-	11,000
Wage subsidy back to work	-	3,245
Patronage allocations	294	498
	<u>841,962</u>	<u>794,642</u>
EXPENSES		
Administrative overhead allocated	91,835	84,242
Advertising	20	7
Appreciation funds	219	981
Benefits		
Health Source Plus premiums	15,701	22,779
Registered pension plan contributions	16,612	16,531
Registered retirement savings plan contributions	2,769	2,438
Workers compensation premiums	2,741	3,580
Cable television	407	788
Fire inspection	37	-
Food, coffee and soft drinks	16,510	16,756
Furniture and fixtures	2,071	891
Housekeeping	3,208	3,442
Insurance	1,732	1,144
Medical supplies	52	226
Occupational therapist fee	1,066	1,072
Office supplies	886	961
Program activities	75	163
Property taxes	2,953	2,901
Repairs and maintenance		
Building	2,421	2,506
Equipment	1,162	518
Staff development	464	1,120
Temporary staffing costs	7,619	-
Telephone, fax and internet	2,417	2,443
Travel and meals	2,420	1,882
Utilities		
Electricity	2,155	2,309
Gas	1,179	1,039
Water	1,596	1,382
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	40,599	39,161
Wages	558,137	551,505
	<u>789,063</u>	<u>772,767</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 52,899	\$ 21,875

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

Schedule I

Pat Noonan Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 2,000	\$ -
Pandemic staffing benefit	1,160	15,035
Pensions and benefits reimbursements	39,000	13,000
Per diem funding and grants	334,223	271,118
Wage enhancement	-	15,907
Wage subsidy back to work	-	3,245
Patronage allocations	207	386
	<u>376,590</u>	<u>318,691</u>
EXPENSES		
Administrative overhead allocated	46,236	38,502
Advertising	20	7
Appreciation funds	95	422
Benefits		
Health Source Plus premiums	9,856	7,842
Registered pension plan contributions	5,631	4,681
Registered retirement savings plan contributions	1,989	568
Workers compensation premiums	1,218	1,379
Cable television	1,181	1,236
Fire inspection	37	-
Food, coffee and soft drinks	10,387	10,205
Furniture and fixtures	1,420	817
Housekeeping	2,192	2,210
Insurance	2,078	1,381
Medical supplies	16	149
Occupational Therapist fee	406	192
Office supplies	526	430
Program activities	147	21
Property taxes	2,672	2,625
Repairs and maintenance		
Building	1,995	2,181
Equipment	667	864
Staff development	321	1,432
Temporary staffing costs	1,684	-
Travel and meals	1,860	2,050
Telephone, fax and internet	2,158	2,198
Utilities		
Electricity	3,496	3,299
Gas	182	170
Water	519	702
Van usage charges	10,000	8,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	15,394	13,229
Wages	249,533	212,784
	<u>373,916</u>	<u>319,576</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 2,674</u>	<u>\$ (885)</u>

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

Schedule J

South Hill Drive Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 2,500	\$ -
Pandemic staffing benefit	1,160	15,035
Pensions and benefits reimbursements	16,250	14,504
Per diem funding and grants	501,675	415,445
Wage enhancement	-	15,832
Wage subsidy back to work	-	3,245
Patronage allocation	181	337
	<u>521,766</u>	<u>464,398</u>
EXPENSES		
Administrative overhead allocated	49,038	54,755
Advertising	20	7
Appreciation funds	115	589
Benefits		
Health Source Plus premiums	11,953	11,641
Registered pension plan contributions	9,178	9,305
Registered retirement savings plan contributions	679	1,545
Workers compensation premiums	1,546	2,062
Cable television	1,119	1,195
Fire inspection	37	-
Food, coffee and soft drinks	11,104	9,915
Furniture and fixtures	6,958	1,451
Housekeeping	2,138	2,365
Insurance	1,761	1,241
Medical supplies	10	17
Occupational therapist fee	261	755
Office supplies	784	528
Program activities	310	43
Property taxes	2,764	2,715
Repairs and maintenance		
Building	2,024	2,090
Equipment	962	2,291
Staff development	609	704
Temporary staffing costs	8,798	-
Travel and meals	608	702
Telephone, fax and internet	2,157	2,184
Utilities		
Electricity	1,626	1,615
Gas	1,423	1,228
Water	346	582
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	22,519	22,742
Wages	313,263	318,112
	<u>459,110</u>	<u>457,379</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 62,656</u>	<u>\$ 7,019</u>

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

Schedule K

Family Home Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 15,177	\$ 5,125
Per diem funding and grants	<u>379,502</u>	<u>474,081</u>
	394,679	479,206
EXPENSES		
Administrative overhead allocated	35,366	63,465
Appreciation funds	944	528
Benefits		
Health Source Plus premiums	2,199	6,153
Registered retirement savings plan contributions	1,751	5,218
Workers compensation premiums	241	525
Family rate	245,924	290,747
Occupational therapist fee	-	385
Office supplies	849	723
Professional fees	460	458
Repairs and maintenance		
Equipment	-	147
Resource materials	462	997
Respite	12,064	47,409
Staff development	483	781
Transitional cost	300	975
Travel and meals	1,973	3,023
Van usage charges	1,000	1,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	4,093	6,308
Wages	<u>48,898</u>	<u>81,294</u>
	357,007	510,636
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 37,672	\$ (31,430)

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

Schedule L

Weselak Drive Residence Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 1,500	\$ -
Pandemic staffing benefit	1,160	27,115
Pensions and benefits reimbursements	20,000	26,750
Per diem funding and grants	289,105	250,452
Wage enhancement	-	23,000
Wage subsidy back to work	-	3,245
Patronage allocations	138	113
	<u>311,903</u>	<u>330,675</u>
EXPENSES		
Advertising	20	8
Administrative overhead allocated	31,922	34,404
Appreciation funds	1,106	432
Benefits		
Health Source Plus premiums	6,589	2,953
Registered pension plan contributions	4,225	3,457
Registered retirement savings plan contributions	116	193
Workers compensation premiums	889	1,328
Cable television	1,472	1408
Fire inspection	37	-
Food, coffee and soft drinks	8,567	8,095
Furniture and fixtures	1,462	1,055
Housekeeping	1,487	2,968
Insurance	1,786	1,146
Medical supplies	-	54
Occupational Therapist fee	2,206	302
Office supplies	695	433
Program activities	249	20
Property taxes	3,312	3,253
Repairs and maintenance		
Building	3,131	8,709
Equipment	667	997
Staff development	324	792
Telephone, fax and internet	2,085	2,111
Temporary staffing costs	1,550	-
Travel and meals	1,711	678
Utilities		
Electricity	1,588	1,642
Gas	1,159	979
Water	447	705
Van usage charges	8,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	13,154	16,006
Wages	182,081	202,845
	<u>282,037</u>	<u>301,973</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 29,866	\$ 28,702

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

Schedule M

Oakbank Residence

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 3,000	\$ -
Pandemic staffing benefit	1,160	31,165
Pensions and benefits reimbursements	23,250	31,500
Per diem funding and grants	475,973	437,875
Wage enhancement	-	32,500
Wage subsidy back to work	-	3,245
Patronage allocations	133	251
	<u>503,516</u>	<u>536,536</u>
EXPENSES		
Advertising	20	8
Administrative overhead allocated	50,509	60,740
Appreciation funds	196	492
Benefits		
Health Source Plus premiums	9,597	6,823
Registered pension plan contributions	9,601	10,075
Workers compensation premiums	1,603	2,348
Cable television	883	917
Fire inspection	-	154
Food, coffee and soft drinks	11,684	11,400
Furniture and fixtures	563	2,710
Housekeeping	4,023	3,392
Insurance	2,044	1,501
Medical supplies	320	87
Occupational therapist fee	1,108	3,554
Office supplies	1,022	546
Program activities	146	257
Property taxes	2,643	3,393
Repairs and maintenance		
Building	3,931	3,986
Equipment	951	1,222
Staff development	140	771
Telephone, fax and internet	2,051	2,089
Temporary staffing costs	10,245	-
Travel and meals	2,626	4,312
Utilities		
Electricity	2,552	2,428
Gas	1,034	910
Water	830	1,917
Van usage charges	5,000	-
	<u>125,322</u>	<u>126,032</u>
Carried forward		

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

Schedule M

Oakbank Residence - *continued*

Year Ended March 31, 2023

	2023	2022
REVENUE		
Brought forward	\$ 503,516	\$ 536,536
EXPENSES		
Brought forward	125,322	126,032
Vehicle		
Gas and oil	-	1,892
Insurance and registration	-	1,278
Repairs and maintenance	-	341
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	23,560	25,745
Wages	324,097	362,411
	472,979	517,699
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 30,537	\$ 18,837

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

Schedule N

Oakview Cove Residence

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Crisis care	\$ 128,612	\$ 38,545
Family services	6,000	6,000
Labour force support	2,500	-
Pandemic staffing benefit	1,157	11,510
Pensions and benefits reimbursements	30,004	22,250
Per diem funding and grants	148,141	187,994
Wage enhancement	-	17,589
Wage subsidy back to work	-	3,206
Patronage allocations	150	182
	316,564	287,276
EXPENSES		
Administrative overhead allocated	39,955	32,067
Advertising	584	8
Appreciation fund	145	407
Benefits		
Health Source Plus premiums	7,238	5626
Registered pension plan contributions	7,394	5,333
Registered retirement savings plan contributions	6	169
Workers compensation premiums	1,002	1,170
Cable television	847	915
Fire inspection	37	-
Food, coffee and soft drinks	6,550	6,352
Furniture and fixtures	2,097	805
Housekeeping	1,162	3,015
Insurance	1,802	1,281
Medical supplies	27	82
Occupational therapist fee	115	2,255
Office supplies	510	421
Program activities	63	-
Property taxes	2,756	2,707
Repairs and maintenance		
Building	1,460	1,814
Equipment	3,339	602
Staff development	-	169
	77,089	65,198
Carried forward		

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

Schedule N

Oakview Cove Residence - *continued*

Year Ended March 31, 2023

	2023	2022
REVENUE		
Brought forward	\$ 316,564	\$ 287,276
EXPENSES		
Brought forward	77,089	65,198
Telephone, fax and internet	1,973	2,098
Temporary staffing costs	259	-
Travel and meals	1,176	1,694
Utilities		
Electricity	1,312	1,506
Gas	1,218	1,158
Water	1,122	780
Van usage charges	2,500	2,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	14,963	13,149
Wages	205,335	180,176
	306,947	268,259
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 9,617	\$ 19,017

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

Schedule O

Supported Employment Options Business Program

Year Ended March 31, 2023

	2023	2022
REVENUE		
Province of Manitoba		
Labour force support	\$ 1,500	\$ -
Manitoba Education and Training	130,893	128,926
Per diem funding and grants	25,413	76,319
Client miscellaneous funds	-	49
Miscellaneous	4,514	9,540
	<u>162,320</u>	<u>214,834</u>
EXPENSES		
Administrative overhead allocated	29,000	25,626
Advertising	-	699
Benefits		
Health Source Plus premiums	5,409	5,992
Registered pension plan contributions	1,611	1,039
Registered retirement savings plan contributions	4,842	3,766
Workers compensation premiums	568	697
Client miscellaneous costs	1,463	1,402
Furniture and fixtures	133	854
Insurance	300	300
Memberships	279	369
Miscellaneous	-	2,891
Office supplies	2,048	2,535
Rent	9,610	9,610
Repairs and maintenance		
Building	1,187	806
Equipment	332	-
Staff development	37	84
Telephone, fax and internet	2,912	2,909
Travel and meals	2,263	2,797
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	8,773	7,879
Wages	116,905	101,216
	<u>187,672</u>	<u>171,471</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (25,352)	\$ 43,363