

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Financial Statements

Year Ended March 31, 2025

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
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Year Ended March 31, 2025

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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, 2025, 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, 2025, 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 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 other activities revenue, (deficiency) excess of revenues over expenses, and cash flows for the year ended March 31, 2025, current assets and net assets as at March 31, 2025.

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 24, 2025

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

Statement of Financial Position

March 31, 2025

	2025	2024	2023
ASSETS			
CURRENT			
Cash	\$ 450,050	\$ 631,141	\$ 369,371
Accounts receivable (Note 3)	113,423	245,140	321,588
Inventory	4,977	4,565	4,565
Prepaid expenses	61,094	64,157	55,286
	<u>629,544</u>	<u>945,003</u>	<u>750,810</u>
CAPITAL ASSETS (Note 4)	<u>3,540,207</u>	<u>3,130,783</u>	<u>3,221,292</u>
	<u>\$ 4,169,751</u>	<u>\$ 4,075,786</u>	<u>\$ 3,972,102</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable and accrued liabilities (Note 5)	\$ 479,371	\$ 385,415	\$ 308,067
Deferred revenue	36,480	36,004	17,740
Current portion of long-term debt (Note 6)	119,434	1,422,518	45,104
	<u>635,285</u>	<u>1,843,937</u>	<u>370,911</u>
LONG-TERM DEBT (Note 6)	<u>1,683,604</u>	<u>-</u>	<u>1,425,241</u>
DEFERRED CAPITAL GRANTS (Note 7)	<u>674,083</u>	<u>703,533</u>	<u>729,789</u>
	<u>2,992,972</u>	<u>2,547,470</u>	<u>2,525,941</u>
NET ASSETS			
Investment in capital assets	1,063,087	1,004,732	1,021,158
Unrestricted	113,692	523,584	425,003
	<u>1,176,779</u>	<u>1,528,316</u>	<u>1,446,161</u>
	<u>\$ 4,169,751</u>	<u>\$ 4,075,786</u>	<u>\$ 3,972,102</u>

APPROVED BY THE BOARD:

Cathy Deal Director

Joan Hysa Director

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

Statement of Changes in Net Assets

Year Ended March 31, 2025

	2025			2024
	Investment in Capital Assets	Unrestricted	Total	Total
BALANCE - BEGINNING OF YEAR	\$ 1,004,732	\$ 523,584	\$ 1,528,316	\$ 1,446,161
(Deficiency) excess of revenue over expenses for the year	(72,558)	(278,979)	(351,537)	82,155
Acquisition of capital assets	511,432	(511,432)	-	-
Proceeds from mortgage	(485,000)	485,000	-	-
Mortgage principal repayments	104,481	(104,481)	-	-
BALANCE - END OF YEAR	\$ 1,063,087	\$ 113,692	\$ 1,176,779	\$ 1,528,316

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

Statement of Operations

Year Ended March 31, 2025

	2025	2024
REVENUE (Schedules A - P)		
Province of Manitoba		
Family services	\$ 5,000	\$ 5,000
Manitoba education and training	143,184	119,305
Payroll tax reimbursement	123,828	107,696
Pensions and benefits reimbursements	218,792	193,944
Per diem funding and grants	7,208,647	6,853,400
Staff development	7,540	4,080
Transportation	532,830	-
Administration fees	818,799	713,604
Amortization of deferred capital grants (Note 7)	29,450	26,256
Canteen	11,353	11,236
Christmas party fees	15,281	11,762
Client miscellaneous funds	18,487	23,536
Client project income	1,352	1,486
Contract sales	6,925	4,914
Day program breakfast club	22,632	-
Interest income	1,960	2,673
Greenhouse income	11,224	7,406
Light it up	460	1,295
Memberships	110	110
Municipal grants	4,736	16,000
Patronage allocations	2,255	2,505
Respite care	2,275	3,315
Vending machine	10,186	10,439
Woodworking contract	1,323	1,440
Your community kitchen	715	800
	9,199,344	8,122,202
EXPENSES (Schedules A - P)		
Administrative overhead allocated	799,458	701,458
Advertising	1,676	3,167
Amortization	102,008	98,122
Appreciation funds	13,104	13,427
Audit	19,628	15,721
Benefits		
Health Source Plus premiums	220,781	174,563
Registered pension plan contributions	246,015	181,253
Registered retirement savings plan contributions	69,789	70,022
Workers compensation premiums	46,269	50,798
Carried forward	1,518,728	1,308,531

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

Statement of Operations - *continued*

Year Ended March 31, 2025

	2025	2024
REVENUE (Schedules A - P)		
Brought forward	\$ 9,199,344	\$ 8,122,202
EXPENSES (Schedules A - P)		
Brought forward	1,518,728	1,308,531
Board	6,107	6,337
Cable television	11,495	11,719
Client miscellaneous costs	22,855	33,745
Client project expenses	1,290	1,284
Christmas party	24,864	19,282
Contract supplies	7,509	5,965
Day program breakfast club	26,083	-
Family rate	158,712	221,718
Fire inspection fee	350	290
Food, coffee and soft drinks	133,497	120,456
Furniture and fixtures	50,266	45,540
Greenhouse	6,886	5,463
Housekeeping	41,138	38,157
Incentive pay - clients	10,891	9,672
Insurance	49,483	47,160
Light it up	2,833	1,449
Medical supplies	2,735	2,176
Memberships	7,841	3,039
Miscellaneous	(10)	588
Mortgage interest	108,383	118,862
Occupational therapist fee	15,275	17,985
Office supplies	18,328	21,424
Payroll tax	123,846	107,443
Photocopier	14,938	10,022
Postage	2,148	2,235
Professional fees	85,480	106,372
Program activities	3,188	7,991
Property taxes	34,910	28,177
Rent	9,110	10,110
Rent client top-up	3,845	1,760
Repairs and maintenance		
Building	57,686	47,251
Equipment	28,312	28,396
Resource materials	2,384	2,155
Respite	16,734	21,341
Carried forward	2,608,120	2,414,095

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

Statement of Operations - *continued*

Year Ended March 31, 2025

	2025	2024
REVENUE (Schedules A - P)		
Brought forward	\$ 9,199,344	\$ 8,122,202
EXPENSES (Schedules A - P)		
Brought forward	2,608,120	2,414,095
Staff development	18,998	24,190
Telephone, fax and internet	42,544	35,687
Temporary staffing costs	-	33,233
Transitional costs	-	23
Travel and meals	40,815	37,172
Utilities		
Electricity	36,143	34,835
Gas	13,492	14,597
Water	12,792	13,430
Vehicle		
Gas and oil	67,742	38,746
Insurance and registration	27,504	17,899
Lease fees	239,328	-
Repairs and maintenance	31,113	12,052
Vending machine	8,173	7,073
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	450,910	364,907
Wages	5,952,008	4,990,455
Woodworking contract	800	3,453
Your Community Kitchen program	399	169
	<u>9,550,881</u>	<u>8,042,016</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(351,537)	80,186
GAIN ON DISPOSAL OF CAPITAL ASSET	<u>-</u>	<u>1,969</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (351,537)	\$ 82,155

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

Statement of Cash Flows

Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Cash received from		
Provincial government	\$ 8,377,676	\$ 7,362,061
Interest	1,960	2,673
Other sources	922,452	825,925
Cash paid for		
Salaries and benefits	(5,861,097)	(4,902,221)
Materials and services	(3,384,508)	(2,853,169)
Mortgage interest paid	(106,662)	(120,029)
Cash (used) provided by operating activities	(50,179)	315,240
INVESTING ACTIVITIES		
Proceeds from disposal of capital assets	-	1,969
Purchase of capital assets	(511,432)	(7,612)
Cash (used) by investing activities	(511,432)	(5,643)
FINANCING ACTIVITY		
Mortgage proceeds	485,000	-
Repayment of mortgage principal	(104,480)	(47,827)
Cash provided (used) by financing activity	380,520	(47,827)
(DECREASE) INCREASE IN CASH FOR THE YEAR	(181,091)	261,770
CASH - BEGINNING OF YEAR	631,141	369,371
CASH - END OF YEAR	\$ 450,050	\$ 631,141

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2025

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 vehicles, 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 other 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, 2025

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

	2025	2024
Province of Manitoba		
Per diem funding and grants	\$ 100,323	\$ 238,178
Goods and Services Tax refund	13,100	6,962
	<u>\$ 113,423</u>	<u>\$ 245,140</u>

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2025

4. CAPITAL ASSETS

	2025		2024	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 562,951	\$ -	\$ 489,771	\$ -
Buildings	3,894,947	992,350	3,472,160	918,679
Vehicles	166,509	121,299	166,509	99,884
Furniture and equipment	398,319	368,870	382,854	361,948
	\$ 5,022,726	\$ 1,482,519	\$ 4,511,294	\$ 1,380,511
	\$ 3,540,207		\$ 3,130,783	

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Suppliers and utilities	\$ 49,144	\$ 47,819
Mortgage interest	5,659	3,938
Salaries, wages, vacation pay and benefits	424,568	333,658
	\$ 479,371	\$ 385,415

6. LONG-TERM DEBT

	2025	2024
Access Credit Union Mortgage, repayable at \$1,662 monthly, including fixed interest at 6.24%, maturing on January 29, 2027, and secured by land and buildings that have a net book value of \$494,761.	\$ 74,376	\$ -
Access Credit Union Mortgage, repayable at \$1,884 monthly, including fixed interest at 6.24%, maturing on February 1, 2027 and secured by land and buildings that have a net book value of \$200,645.	122,034	-
Access Credit Union Mortgage, repayable at \$1,863 monthly, including fixed interest at 6.24%, maturing on January 26, 2027 and secured by land and buildings that have a net book value of \$195,654.	125,572	-
Access Credit Union Mortgage, repayable at \$1,893 monthly, including fixed interest at 6.24%, maturing on January 27, 2027 and secured by land and buildings that have a net book value of \$986,848.	211,605	-

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ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2025

6. LONG-TERM DEBT (continued)

	2025	2024
Access Credit Union Mortgage, repayable at \$2,981 monthly, including fixed interest at 6.24%, maturing on January 29, 2027 and secured by land and buildings that have a net book value of \$362,460.	269,699	-
Access Credit Union Mortgage, repayable at \$2,010 monthly, including fixed interest at 6.24%, maturing on January 29, 2027 and secured by land and buildings that have a net book value of \$231,486.	186,638	-
Access Credit Union Mortgage, repayable at \$1,812 monthly, including fixed interest at 6.24%, maturing on January 29, 2027 and secured by land and buildings that have a net book value of \$218,401.	179,653	-
Access Credit Union Mortgage, repayable at \$1,259 monthly, including fixed interest at 6.24%, maturing on January 29, 2027 and secured by land and buildings that have a net book value of \$260,678	154,803	-
Access Credit Union Mortgage, repayable at \$3,630 monthly, including fixed interest at 6.54%, maturing on August 3, 2027 and secured by land and buildings that have a net book value of \$491,739.	478,658	-
Access Credit Union Mortgage, repayable at \$1,699 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$508,094.	-	89,390
Access Credit Union Mortgage, repayable at \$1,887 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$204,929.	-	136,227
Access Credit Union Mortgage, repayable at \$1,905 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$200,397.	-	139,803
Access Credit Union Mortgage, repayable at \$1,931 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$1,015,128.	-	220,808
Access Credit Union Mortgage, repayable at \$3,038 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$368,443.	-	288,060

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ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2025

6. LONG-TERM DEBT (continued)

	2025	2024
Access Credit Union Mortgage, repayable at \$2,010 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$235,878.	-	198,298
Access Credit Union Mortgage, repayable at \$1,847 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$222,400.	-	189,859
Access Credit Union Mortgage, repayable at \$1,287 monthly, including fixed interest at 6.54%, maturing on February 1, 2025 and secured by land and buildings that have a net book value of \$265,107.	-	160,073
	1,803,038	1,422,518
Less: Current portion	(119,434)	(1,422,518)
	\$ 1,683,604	\$ -

Principal repayment terms are approximately:

2026	\$ 119,434
2027	1,231,057
2028	452,547
	\$ 1,803,038

7. DEFERRED CAPITAL GRANTS

	2025	2024
Province of Manitoba Facilities improvements and purchase of equipment		
Balance - beginning of year	\$ 703,533	\$ 729,789
Amortization	(29,450)	(26,256)
Balance - end of year	\$ 674,083	\$ 703,533

8. ECONOMIC DEPENDENCE

The Organization receives substantially all of its funding from the Province of Manitoba – Department of Families. Funding received from the Province in 2025 represented 98% of the Organization's total revenue (2024 – 98%).

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2025

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.

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, 2025.

(a) Credit risk

The Organization, in the normal course of business, is exposed to credit risk from the clients it serves. The Organization establishes an allowance for bad debts based on specific clients' 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 (2024 - \$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.

In the current fiscal year, the Organization reduced the interest rate by signing a fixed mortgage with Access Credit Union at 6.54% per annum. The Organization cannot determine any future interest rate risks as the fixed mortgages become due on various dates between January 2027 and August 2027.

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 \$250,000 line of credit from Access Credit Union which bears interest at prime plus 1.5%. The unused line of credit as at March 31, 2025 is \$250,000 (2024 - \$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

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Payroll tax reimbursement	\$ 123,828	\$ 107,696
Pensions and benefits reimbursements	5,000	15,440
Staff development	7,040	4,080
Administration fees charged to programs	818,799	713,604
Amortization of deferred capital grants (Note 7)	29,450	26,256
Christmas party fees	15,281	11,762
Client miscellaneous funds	18,487	23,536
Interest income	1,960	2,673
Memberships	110	110
Van usage charged to programs	104,000	101,000
	1,123,955	1,006,157
EXPENSES		
Advertising	1,649	3,018
Amortization	101,468	98,122
Appreciation funds	3,964	3,005
Audit	19,628	15,721
Board	6,107	6,337
Benefits		
Health Source Plus premiums	25,997	21,647
Registered retirement savings plan contributions	26,779	26,101
Workers compensation premiums	1,876	4,468
Christmas party	24,864	19,282
Client miscellaneous costs	16,908	33,736
Fire inspection	350	290
Furniture and fixtures	20,725	14,560
Housekeeping	3,732	4,350
Insurance	26,056	31,975
Memberships	7,581	2,879
	287,684	285,491
Carried forward		

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

Schedule A

Administration - continued

Year Ended March 31, 2025

	2025	2024
REVENUE		
Brought forward	\$ 1,123,955	\$ 1,006,157
EXPENSES		
Brought forward	287,684	285,491
Miscellaneous	(10)	587
Mortgage interest	108,383	118,862
Occupational therapist fee	-	250
Office supplies	8,316	11,570
Payroll tax expense	123,846	107,443
Photocopier	14,938	10,022
Professional fees	84,483	105,913
Postage	2,148	2,235
Property taxes	5,396	5,218
Repairs and maintenance		
Building	19,935	16,572
Equipment	13,335	12,689
Resource materials	2,115	1,150
Staff development	6,467	17,027
Telephone, fax and internet	13,933	11,358
Travel and meals	5,759	6,602
Utilities		
Electricity	14,819	14,225
Gas	7,485	7,970
Water	1,658	1,706
Vehicle		
Gas and oil	6,948	38,746
Insurance and registration	8,823	17,899
Repairs and maintenance	11,900	12,052
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	37,825	34,077
Wages	471,828	439,205
	<u>1,258,014</u>	<u>1,278,869</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(134,059)	(272,712)
GAIN ON SALE OF CAPITAL ASSETS	-	1,969
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (134,059)	\$ (270,743)

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

Schedule B

Day Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 22,513	\$ 12,374
Per diem funding and grants	1,108,539	1,121,341
Canteen	11,353	11,236
Contract sales	6,925	4,914
Day program breakfast club	22,632	-
Greenhouse income	11,224	7,406
Municipal grants	4,736	16,000
Patronage allocations	372	342
Vending machine	10,186	10,439
Woodworking contract	1,323	1,440
Your community kitchen	715	800
	<u>1,200,518</u>	<u>1,186,292</u>
EXPENSES		
Administrative overhead allocated	96,338	100,036
Appreciation funds	675	1,681
Benefits		
Health Source Plus premiums	45,590	32,844
Registered pension plan contributions	41,115	30,990
Registered retirement savings plan contributions	6,658	7,033
Workers compensation premiums	3,434	7,946
Cable television	1,248	1,189
Contract supplies	7,509	5,965
Day program breakfast club	26,083	-
Food, coffee and soft drinks	17,820	13,267
Furniture and fixtures	1,268	10,805
Greenhouse	6,886	5,462
Housekeeping	9,807	10,399
Incentive pay - clients	10,891	9,672
Medical supplies	514	271
Occupational therapist fee	-	926
Office supplies	1,298	2,465
Program activities	897	3,913
	<u>278,031</u>	<u>244,864</u>
Carried forward		

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

Schedule B

Day Program - *continued*

Year Ended March 31, 2025

	2025	2024
REVENUE		
Brought forward	<u>\$ 1,200,518</u>	<u>\$ 1,186,292</u>
EXPENSES		
Brought forward	278,031	244,864
Repairs and maintenance		
Building	3,305	2,205
Equipment	4,308	3,945
Resource materials	139	790
Staff development	4,129	1,603
Travel and meals	5,106	1,386
Van usage charges	35,000	35,000
Vending machine expense	8,173	7,073
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	68,176	58,108
Wages	854,479	778,082
Woodworking contract	800	3,453
Your Community Kitchen program	399	169
	<u>1,262,045</u>	<u>1,136,678</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (61,527)</u>	<u>\$ 49,614</u>

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

Schedule C

Third Street Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 10,940	\$ 44,698
Per diem funding and grants	731,766	588,697
Patronage allocations	377	385
	<u>743,083</u>	<u>633,780</u>
EXPENSES		
Administrative overhead allocated	60,186	31,913
Appreciation funds	1,595	761
Benefits		
Health Source Plus premiums	15,820	11,572
Registered pension plan contributions	27,318	18,739
Registered retirement savings plan contributions	3,132	2,941
Workers compensation premiums	2,249	4,370
Cable television	1,529	1,562
Food, coffee and soft drinks	16,532	17,674
Furniture and fixtures	762	1,886
Housekeeping	4,882	5,688
Insurance	2,224	1,496
Medical supplies	260	988
Occupational therapist fee	4,617	6,570
Office supplies	651	736
Program activities	144	1,082
Property taxes	2,353	2,292
Repairs and maintenance		
Building	3,092	3,844
Equipment	1,906	847
Staff development	1,243	604
Temporary staffing cost	-	21,507
Travel and meals	1,915	3,218
Telephone, fax and internet	2,727	2,517
Utilities		
Electricity	4,729	4,981
Water	1,568	1,649
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	44,603	32,639
Wages	561,627	434,426
	<u>777,664</u>	<u>626,502</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (34,581)</u>	<u>\$ 7,278</u>

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

Schedule D

Supported Independent Living Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 7,500	\$ 4,374
Per diem funding and grants	305,298	282,748
	<u>312,798</u>	<u>287,122</u>
EXPENSES		
Administrative overhead allocated	40,307	32,861
Appreciation funds	547	774
Benefits		
Health Source Plus premiums	10,487	7,541
Registered pension plan contributions	4,305	2,911
Registered retirement savings plan contributions	7,757	7,420
Workers compensation premiums	931	1,983
Client miscellaneous costs	4,850	-
Medical supplies	-	17
Office supplies	48	110
Program activities	412	707
Rent top-up	3,845	1,760
Staff development	336	299
Travel and meals	4,193	4,304
Van usage charges	7,500	7,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	16,934	13,248
Wages	232,150	194,318
	<u>334,602</u>	<u>275,753</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (21,804)</u>	<u>\$ 11,369</u>

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

Schedule E

Pine Avenue Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 7,500	\$ 13,955
Per diem funding and grants	617,682	492,572
Patronage allocations	177	202
	<u>625,359</u>	<u>506,729</u>
EXPENSES		
Administrative overhead allocated	52,467	48,042
Appreciation funds	581	1,021
Benefits		
Health Source Plus premiums	20,446	12,974
Registered pension plan contributions	17,812	12,583
Registered retirement savings plan contributions	6,318	4,774
Workers compensation premiums	1,562	3,182
Cable television	1,221	1,221
Food, coffee and soft drinks	13,623	9,124
Furniture and fixtures	1,373	186
Housekeeping	2,816	1,880
Insurance	2,335	1,626
Medical supplies	306	108
Occupational therapist fee	715	1,161
Office supplies	716	580
Program activities	126	83
Property taxes	3,294	3,209
Repairs and maintenance		
Building	1,746	1,833
Equipment	685	1,822
Staff development	365	211
Telephone, fax and internet	3,169	2,912
Travel and meals	2,374	1,639
Utilities		
Gas	688	617
Electricity	2,050	1,716
Water	1,151	916
Van usage charges	6,000	6,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	31,682	23,764
Wages	389,426	316,286
	<u>565,047</u>	<u>459,470</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 60,312</u>	<u>\$ 47,259</u>

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

Schedule F

William Avenue Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 2,000	\$ 4,374
Per diem funding and grants	769,186	732,519
Patronage allocations	114	159
Respite care	1,820	3,315
	<u>773,120</u>	<u>740,367</u>
EXPENSES		
Administrative overhead allocated	78,251	85,941
Appreciation funds	622	955
Benefits		
Health Source Plus premiums	15,248	14,304
Registered pension plan contributions	28,164	24,116
Registered retirement savings plan contributions	988	3,245
Workers compensation premiums	2,212	5,223
Cable television	1,935	2,180
Client miscellaneous costs	-	9
Food, coffee and soft drinks	16,135	13,949
Furniture and fixtures	1,928	477
Housekeeping	3,209	1,876
Insurance	2,802	2,054
Medical supplies	228	173
Occupational therapist fee	293	1,400
Office supplies	1,016	608
Program activities	243	306
Property taxes	2,822	2,749
Repairs and maintenance		
Building	2,362	2,620
Equipment	823	1,219
Staff development	1,418	308
Telephone, fax and internet	2,682	2,293
Travel and meals	1,221	4,060
Utilities		
Gas	811	1,228
Electricity	1,262	2,009
Water	1,177	855
Van usage charges	4,000	4,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	42,566	36,808
Wages	549,291	509,825
	<u>763,709</u>	<u>724,790</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 9,411</u>	<u>\$ 15,577</u>

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

Schedule G

Poplar Avenue Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 35,015	\$ 3,874
Per diem funding and grants	970,329	968,058
Patronage allocations	254	186
	<u>1,005,598</u>	<u>972,118</u>
EXPENSES		
Administrative overhead allocated	135,289	133,208
Appreciation funds	1,595	1,730
Benefits		
Health Source Plus premiums	22,676	16,914
Registered pension plan contributions	33,282	26,863
Registered retirement savings plan contributions	2,896	2,865
Workers compensation premiums	2,816	6,324
Cable television	-	170
Food, coffee and soft drinks	18,340	18,667
Furniture and fixtures	5,036	1,069
Housekeeping	2,946	3,580
Insurance	2,202	1,474
Medical supplies	472	224
Occupational therapist fee	2,941	3,200
Office supplies	886	807
Program activities	117	1,730
Property taxes	2,929	2,853
Repairs and maintenance		
Building	3,660	5,882
Equipment	2,109	2,133
Staff development	1,128	377
Temporary staffing costs	-	7,818
Telephone, fax and internet	2,585	2,780
Travel and meals	2,361	3,273
Utilities		
Electricity	1,679	1,981
Gas	1,020	1,111
Water	1,792	3,331
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	55,112	44,967
Wages	696,843	621,977
	<u>1,012,712</u>	<u>927,308</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (7,114)</u>	<u>\$ 44,810</u>

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

Schedule H

Pat Noonan Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 28,440	\$ 3,874
Per diem funding and grants	438,047	437,410
Patronage allocations	166	181
	<u>466,653</u>	<u>441,465</u>
EXPENSES		
Administrative overhead allocated	36,169	28,825
Appreciation funds	501	407
Benefits		
Health Source Plus premiums	10,361	8,023
Registered pension plan contributions	13,631	9,080
Registered retirement savings plan contributions	2,728	2,212
Workers compensation premiums	1,357	2,986
Cable television	1,285	1,285
Client miscellaneous costs	789	-
Food, coffee and soft drinks	11,190	11,014
Furniture and fixtures	2,662	1,466
Housekeeping	2,500	1,799
Insurance	2,616	1,874
Medical supplies	87	61
Occupational therapist fee	390	881
Office supplies	492	687
Program activities	174	15
Property taxes	2,712	2,641
Repairs and maintenance		
Building	4,741	1,738
Equipment	527	1,669
Staff development	530	466
Travel and meals	1,974	1,113
Telephone, fax and internet	2,551	2,450
Utilities		
Electricity	2,999	2,808
Gas	158	262
Water	718	730
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	23,701	18,441
Wages	336,329	292,943
	<u>473,872</u>	<u>405,876</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (7,219)</u>	<u>\$ 35,589</u>

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

Schedule I

South Hill Drive Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 32,190	\$ 3,874
Per diem funding and grants	536,115	632,787
Patronage allocation	264	284
Respite	455	-
	<u>569,024</u>	<u>636,945</u>
EXPENSES		
Administrative overhead allocated	85,543	82,540
Appreciation funds	717	742
Benefits		
Health Source Plus premiums	16,737	13,958
Registered pension plan contributions	22,319	14,970
Registered retirement savings plan contributions	72	1,343
Workers compensation premiums	1,698	3,797
Cable television	1,156	1,156
Food, coffee and soft drinks	11,307	11,818
Furniture and fixtures	2,357	556
Housekeeping	1,886	2,261
Insurance	2,236	1,508
Medical supplies	138	60
Occupational therapist fee	130	1,163
Office supplies	559	530
Program activities	87	82
Property taxes	3,079	3,000
Repairs and maintenance		
Building	2,670	4,789
Equipment	836	979
Staff development	465	202
Travel and meals	719	1,151
Telephone, fax and internet	2,100	2,154
Utilities		
Electricity	1,369	1,762
Gas	834	753
Water	1,045	670
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	33,933	28,286
Wages	421,422	375,193
	<u>620,414</u>	<u>560,423</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (51,390)</u>	<u>\$ 76,522</u>

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

Schedule J

Family Home Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 13,249	\$ 12,455
Per diem funding and grants	228,565	333,818
	<u>241,814</u>	<u>346,273</u>
EXPENSES		
Administrative overhead allocated	21,183	37,322
Appreciation funds	986	446
Benefits		
Health Source Plus premiums	3,856	3,410
Registered retirement savings plan contributions	3,724	3,258
Workers compensation premiums	208	500
Family rate	158,712	221,718
Occupational therapist fee	942	513
Office supplies	767	329
Professional fees	459	460
Program activities	149	-
Resource materials	130	215
Respite	16,734	21,341
Staff development	180	811
Transitional cost	-	23
Travel and meals	1,661	1,702
Van usage charges	1,000	1,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	4,569	3,822
Wages	51,817	46,778
	<u>267,077</u>	<u>343,648</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (25,263)</u>	<u>\$ 2,625</u>

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

Schedule K

Weselak Drive Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 13,749	\$ 4,374
Per diem funding and grants	349,710	349,197
Patronage allocations	164	245
	<u>363,623</u>	<u>353,816</u>
EXPENSES		
Administrative overhead allocated	30,797	30,957
Appreciation funds	353	624
Benefits		
Health Source Plus premiums	7,153	4,104
Registered pension plan contributions	10,166	7,163
Registered retirement savings plan contributions	3,322	1,764
Workers compensation premiums	1,056	2,046
Cable television	1,711	1,417
Food, coffee and soft drinks	6,167	7,573
Furniture and fixtures	164	666
Housekeeping	1,376	1,078
Insurance	2,266	1,537
Medical supplies	-	62
Occupational therapist fee	531	31
Office supplies	692	450
Program activities	408	68
Property taxes	3,464	3,374
Repairs and maintenance		
Building	2,867	1,886
Equipment	660	804
Staff development	401	202
Telephone, fax and internet	2,221	2,372
Travel and meals	2,572	1,950
Utilities		
Electricity	1,493	1,563
Gas	758	961
Water	1,090	1,050
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	18,055	13,304
Wages	265,461	200,041
	<u>370,204</u>	<u>292,047</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (6,581)</u>	<u>\$ 61,769</u>

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

Schedule L

Oakbank Residence

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 16,250	\$ 3,874
Per diem funding and grants	572,017	571,187
Patronage allocations	212	318
	588,479	575,379
EXPENSES		
Administrative overhead allocated	63,414	60,395
Appreciation funds	331	684
Benefits		
Health Source Plus premiums	13,339	8,368
Registered pension plan contributions	19,891	16,299
Workers compensation premiums	1,564	3,687
Cable television	307	908
Food, coffee and soft drinks	12,187	12,246
Furniture and fixtures	1,366	951
Housekeeping	3,618	4,166
Insurance	2,590	1,762
Medical supplies	382	171
Occupational therapist fee	3,741	1,526
Office supplies	714	907
Program activities	265	-
Property taxes	2,340	-
Repairs and maintenance		
Building	4,854	2,874
Equipment	2,044	1,264
Staff development	375	626
Telephone, fax and internet	2,645	2,448
Temporary staffing costs		3,908
Travel and meals	2,520	2,898
Utilities		
Electricity	2,125	1,872
Gas	732	756
Water	1,253	1,185
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	30,402	27,265
Wages	390,226	360,481
	568,225	522,647
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 20,254	\$ 52,732

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

Schedule M

Oakview Cove Residence

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Family services	\$ 5,000	\$ 5,000
Labour force support	500	-
Pensions and benefits reimbursements	24,448	47,324
Per diem funding and grants	325,445	336,992
Patronage allocations	156	202
	<u>355,549</u>	<u>389,518</u>
EXPENSES		
Administrative overhead allocated	33,847	26,818
Advertising		-
Appreciation fund	562	597
Benefits		
Health Source Plus premiums	8,326	14,334
Registered pension plan contributions	15,509	13,668
Registered retirement savings plan contributions	69	1,417
Workers compensation premiums	1,059	2,971
Cable television	953	631
Food, coffee and soft drinks	4,304	5,126
Furniture and fixtures	1,106	11,810
Housekeeping	870	1,079
Insurance	2,285	1,555
Medical supplies	8	41
Occupational therapist fee	130	363
Office supplies	439	462
Program activities	64	5
Property taxes	2,917	2,842
Repairs and maintenance		
Building	2,247	1,774
Equipment	622	1,026
Staff development	567	107
	<u>75,884</u>	<u>86,626</u>
Carried forward		

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

Schedule M

Oakview Cove Residence - continued

Year Ended March 31, 2025

	2025	2024
REVENUE		
Brought forward	\$ 355,549	\$ 389,518
EXPENSES		
Brought forward	75,884	86,626
Telephone, fax and internet	2,116	1,973
Travel and meals	2,377	597
Utilities		
Electricity	2,593	1,918
Gas	319	938
Water	786	1,339
Van usage charges	2,500	2,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	19,930	19,957
Wages	249,941	292,559
	<u>356,446</u>	<u>408,407</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (897)</u>	<u>\$ (18,889)</u>

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

Schedule N

Supported Employment Options Business Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Manitoba Education and Training	\$ 143,184	\$ 119,305
Pensions and benefits reimbursements	-	19,081
Per diem funding and grants	-	6,075
Client project income	1,352	1,486
Light it up	460	1,295
	<u>144,996</u>	<u>147,242</u>
EXPENSES		
Administrative overhead allocated	44,332	2,600
Advertising	28	149
Appreciation funds	75	-
Benefits		
Health Source Plus premiums	1,774	4,569
Registered pension plan contributions	3,906	3,872
Registered retirement savings plan contributions	5,345	5,648
Workers compensation premiums	491	1,317
Client miscellaneous costs	308	-
Client project expenses	1,290	1,284
Furniture and fixtures	355	1,109
Insurance	300	300
Light it up	2,833	1,449
Memberships	260	160
Office supplies	1,277	1,181
Rent	9,110	10,110
Repairs and maintenance		
Building	967	1,234
Staff development	30	1,346
Telephone, fax and internet	2,517	2,430
Travel and meals	3,125	3,278
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	10,189	10,220
Wages	119,390	128,342
	<u>207,902</u>	<u>180,598</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (62,906)</u>	<u>\$ (33,356)</u>

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

Schedule O

Second Street Residence Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Per diem funding and grants	\$ 255,946	\$ -
EXPENSES		
Administrative overhead allocated	20,000	-
Benefits		
Health Source Plus premiums	2,971	-
Registered retirement savings plan contributions	8,595	-
Workers compensation premiums	624	-
Cable television	151	-
Food, coffee and soft drinks	5,892	-
Furniture and fixtures	11,164	-
Housekeeping	3,496	-
Insurance	1,570	-
Medical supplies	339	-
Occupational therapist fee	845	-
Office supplies	456	-
Professional fees	538	-
Program activities	102	-
Property taxes	3,605	-
Repairs and maintenance		
Building	5,240	-
Equipment	457	-
Staff development	80	-
Telephone, fax and internet	2,389	-
Travel and meals	427	-
Utilities		
Electricity	1,027	-
Gas	687	-
Water	554	-
Van usage charges	3,000	-
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	13,231	-
Wages	173,296	-
	260,736	-
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (4,790)	\$ -

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

Schedule P

Transportation Program

Year Ended March 31, 2025

	2025	2024
REVENUE		
Province of Manitoba		
Transportation income	\$ 532,830	\$ -
EXPENSES		
Administrative overhead allocated	1,335	-
Benefits		
Workers compensation premiums	1,465	-
Staff development	1,285	-
Telephone, fax and internet	911	-
Travel and meals	2,510	-
Vehicle		
Gas and oil	60,795	-
Insurance and registration	18,681	-
Lease fees	239,329	-
Repairs and maintenance	19,212	-
Wages	188,483	-
	534,006	-
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (1,176)	\$ -

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

Reconciliation of Department of Families Receipts to Departmental Revenue

Year Ended March 31, 2025

	2025	2024
REVENUE		
Reported by Department of Families for the year ended March 31, 2025		\$ 8,076,909.79
REVENUE		
Reported on audited financial statements for the year ended March 31, 2025		
Per diem funding and grants	\$ 7,208,646.49	
Family services	5,000.00	
Payroll tax reimbursement	123,828.23	
Staff development	7,540.00	
Administration fee	11,066.40	
Transportation	532,829.62	
Pension and benefits reimbursement	218,792.04	8,107,702.78
DIFFERENCE		(30,792.99)
RECONCILIATION OF DIFFERENCE		
Funding received to be recognized as revenue in 2025/2026 fiscal year	\$ (1,005.68)	
Funding received and recognized as revenue in 2023/2024 fiscal year	22,298.67	
Funding not received from Department of Families		
CPR training	4,500.00	
EIA and Ruth Place rent	5,000.00	30,792.99
UNACCOUNTED FOR DIFFERENCE		\$ -