

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Financial Statements

Year Ended March 31, 2026

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.
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Year Ended March 31, 2026

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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, 2026, 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, 2026, 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, 2026, current assets and net assets as at March 31, 2026.

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
October 1, 2026

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

Statement of Financial Position

March 31, 2026

	2026	2025	2024
ASSETS			
CURRENT			
Cash	\$ 73,650	\$ 450,050	\$ 631,141
Accounts receivable (Note 3)	129,047	113,423	245,140
Inventory	5,007	4,977	4,565
Prepaid expenses	15,373	61,094	64,157
	223,077	629,544	945,003
CAPITAL ASSETS (Note 4)	3,451,752	3,540,207	3,130,783
	\$ 3,674,829	\$ 4,169,751	\$ 4,075,786
LIABILITIES AND NET ASSETS			
CURRENT			
Credit Union indebtedness (Note 5)	\$ 192,673	\$ -	\$ -
Accounts payable and accrued liabilities (Note 6)	393,920	479,371	385,415
Deferred revenue	29,385	36,480	36,004
Current portion of long-term debt (Note 7)	1,230,574	119,434	1,422,518
	1,846,552	635,285	1,843,937
LONG-TERM DEBT (Note 7)	452,122	1,683,604	-
DEFERRED CAPITAL GRANTS (Note 8)	642,747	674,083	703,533
	2,941,421	2,992,972	2,547,470
NET ASSETS			
Investment in capital assets	1,126,308	1,063,087	1,004,732
Unrestricted (deficit)	(392,900)	113,692	523,584
	733,408	1,176,779	1,528,316
	\$ 3,674,829	\$ 4,169,751	\$ 4,075,786

APPROVED BY THE BOARD:

Director

Director

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

Statement of Changes in Net Assets

Year Ended March 31, 2026

	2026			2025	
	Investment in Capital Assets	Unrestricted	Total	Total	
BALANCE - BEGINNING OF YEAR	\$ 1,063,087	\$ 113,692	\$ 1,176,779	\$	1,528,316
(Deficiency) of revenue over expenses for the year	(70,666)	(372,705)	(443,371)		(351,537)
Acquisition of capital assets	13,547	(13,547)	-		-
Mortgage principal repayments	120,340	(120,340)	-		-
BALANCE - END OF YEAR	\$ 1,126,308	\$ (392,900)	\$ 733,408	\$	1,176,779

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

Statement of Operations

Year Ended March 31, 2026

	2026	2025
REVENUE (Schedules A - P)		
Province of Manitoba		
Family services	\$ 6,000	\$ 5,000
Manitoba education and training	140,157	143,184
Payroll tax reimbursement	128,089	123,828
Pensions and benefits reimbursements	242,735	218,792
Per diem funding and grants	7,419,392	7,208,647
Staff development	6,590	7,540
Transportation	699,900	532,830
Administration fees	730,765	818,799
Amortization of deferred capital grants (Note 7)	31,336	29,450
Canteen	12,921	11,353
Christmas party fees	15,295	15,281
Client miscellaneous funds	16,774	18,487
Client project income	1,911	1,352
Contract sales	5,904	6,925
Day program breakfast club	43,452	22,632
Interest income	2,750	1,960
Greenhouse income	13,205	11,224
Light it up	420	460
Memberships	100	110
Municipal grants	8,500	4,736
Patronage allocations	2,555	2,255
Respite care	3,563	2,275
Vending machine	7,952	10,186
Woodworking contract	190	1,323
Your Community Kitchen	695	715
	9,541,151	9,199,344
EXPENSES (Schedules A - P)		
Administrative overhead allocated	721,155	799,458
Advertising	1,850	1,676
Amortization	102,002	102,008
Appreciation funds	8,704	13,104
Audit	22,653	19,628
Benefits		
Health Source Plus premiums	254,638	220,781
Registered pension plan contributions	261,705	246,015
Registered retirement savings plan contributions	66,735	69,789
Workers compensation premiums	52,269	46,269
Carried forward	1,491,711	1,518,728

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

Statement of Operations - *continued*

Year Ended March 31, 2026

	2026	2025
REVENUE (Schedules A - P)		
Brought forward	\$ 9,541,151	\$ 9,199,344
EXPENSES (Schedules A - P)		
Brought forward	1,491,711	1,518,728
Board	6,080	6,107
Cable television	12,438	11,495
Client miscellaneous costs	10,763	22,855
Client project expenses	1,950	1,290
Christmas party	23,730	24,864
Contract supplies	7,850	7,509
Day program breakfast club	42,415	26,083
Family rate	183,543	158,712
Fire inspection fee	225	350
Food, coffee and soft drinks	140,172	133,497
Furniture and fixtures	21,787	50,266
Greenhouse	4,090	6,886
Housekeeping	46,065	41,138
Incentive pay - clients	11,452	10,891
Insurance	59,446	49,483
Light it up	2,470	2,833
Medical supplies	1,671	2,735
Memberships	365	7,841
Miscellaneous	5,362	(10)
Mortgage interest	109,021	108,383
Occupational therapist fee	19,176	15,275
Office supplies	17,663	18,328
Payroll tax	128,366	123,846
Photocopier	18,531	14,938
Postage	2,108	2,148
Professional fees	65,029	85,480
Program activities	4,819	3,188
Property taxes	40,464	34,910
Rent	9,610	9,110
Rent client top-up	8,661	3,845
Repairs and maintenance		
Building	63,887	57,686
Equipment	27,478	28,312
Resource materials	2,942	2,384
Respite	10,051	16,734
Carried forward	2,601,391	2,608,120

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

Statement of Operations - *continued*

Year Ended March 31, 2026

	2026	2025
REVENUE (Schedules A - P)		
Brought forward	\$ 9,541,151	\$ 9,199,344
EXPENSES (Schedules A - P)		
Brought forward	2,601,391	2,608,120
Staff development	17,767	18,998
Telephone, fax and internet	50,176	42,544
Transitional costs	25	-
Travel and meals	35,775	40,815
Uncollectible accounts (recovered)	(6,702)	-
Utilities		
Electricity	42,339	36,143
Gas	13,156	13,492
Water	13,870	12,792
Vehicle		
Gas and oil	96,654	67,742
Insurance and registration	67,859	27,504
Lease fees	288,162	239,328
Repairs and maintenance	45,531	31,113
Vending machine	7,986	8,173
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	462,969	450,910
Wages	6,247,626	5,952,008
Woodworking contract	1,376	800
Your Community Kitchen program	62	399
	<u>9,986,022</u>	<u>9,550,881</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(444,871)	(351,537)
GAIN ON DISPOSAL OF CAPITAL ASSET	<u>1,500</u>	
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (443,371)</u>	<u>\$ (351,537)</u>

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

Statement of Cash Flows

Year Ended March 31, 2026

	2026	2025
OPERATING ACTIVITIES		
Cash received from		
Provincial government	\$ 8,604,936	\$ 8,377,676
Interest	2,750	1,960
Other sources	870,205	922,452
Cash paid for		
Salaries and benefits	(6,331,839)	(5,861,097)
Materials and services	(3,473,283)	(3,384,508)
Mortgage interest paid	(109,455)	(106,662)
Cash (used) by operating activities	(436,686)	(50,179)
INVESTING ACTIVITIES		
Proceeds from disposal of capital assets	1,500	-
Purchase of capital assets	(13,547)	(511,432)
Cash (used) by investing activities	(12,047)	(511,432)
FINANCING ACTIVITY		
Mortgage proceeds	-	485,000
Repayment of mortgage principal	(120,340)	(104,480)
Cash (used) provided by financing activity	(120,340)	380,520
(DECREASE) IN CASH AND CASH EQUIVALENTS FOR THE YEAR	(569,073)	(181,091)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	450,050	631,141
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ (119,023)	\$ 450,050
CASH AND CASH EQUIVALENTS REPRESENTED BY:		
Cash	\$ 73,650	\$ 450,050
Credit Union indebtedness	(192,673)	-
	\$ (119,023)	\$ 450,050

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2026

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, 2026

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 credit union indebtedness, 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

	2026	2025
Province of Manitoba		
Per diem funding and grants	\$ 129,047	\$ 100,323
Goods and Services Tax refund	-	13,100
	<u>\$ 129,047</u>	<u>\$ 113,423</u>

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2026

4. CAPITAL ASSETS

	2026		2025	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 562,951	\$ -	\$ 562,951	\$ -
Buildings	3,894,947	1,070,250	3,894,947	992,350
Vehicles	166,509	138,635	166,509	121,299
Furniture and equipment	411,866	375,636	398,319	368,870
	\$ 5,036,273	\$ 1,584,521	\$ 5,022,726	\$ 1,482,519
	\$ 3,451,752		\$ 3,540,207	

5. CREDIT UNION INDEBTEDNESS

The Organization has a credit facility with Access Credit Union, which includes an approved line of credit that can be drawn upon to a maximum of \$350,000, which bears interest at Access Credit Union Prime rate plus 1.50% and is secured by real property and a General Security Agreement. At the statement of financial position date, the amount owing, was \$192,673 (2025: \$Nil).

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2026	2025
Suppliers and utilities	\$ 48,339	\$ 49,144
Mortgage interest	5,225	5,659
Salaries, wages, vacation pay and benefits	340,356	424,568
	\$ 393,920	\$ 479,371

7. LONG-TERM DEBT

	2026	2025
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 \$481,428.	\$ 58,576	\$ 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 \$196,362.	106,515	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 \$190,912.	110,536	125,572

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ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2026

7. LONG-TERM DEBT (continued)

	2026	2025
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 \$958,567.	201,651	211,605
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 \$356,477.	249,997	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 \$227,093.	172,064	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 \$214,403.	168,673	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 \$256,249	149,074	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 \$483,284.	465,610	478,658
	1,682,696	1,803,038
Less: Current portion	(1,230,574)	(119,434)
	\$ 452,122	\$ 1,683,604

Principal repayment terms are approximately:

2027	\$ 1,230,574
2028	452,122
	\$ 1,682,696

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2026

8. DEFERRED CAPITAL GRANTS

	<u>2026</u>	<u>2025</u>
Province of Manitoba		
Facilities improvements and purchase of equipment		
Balance - beginning of year	\$ 674,083	\$ 703,533
Amortization	<u>(31,336)</u>	<u>(29,450)</u>
Balance - end of year	<u>\$ 642,747</u>	<u>\$ 674,083</u>

9. ECONOMIC DEPENDENCE

The Organization receives substantially all of its funding from the Province of Manitoba – Department of Families. Funding received from the Province in 2026 represented 91% of the Organization's total revenue (2025 – 98%).

10. 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.

11. 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, 2026.

(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 (2025 - \$Nil).

(continues)

ASSOCIATION FOR COMMUNITY LIVING - BEAUSEJOUR BRANCH INC.

Notes to Financial Statements

Year Ended March 31, 2026

11. FINANCIAL INSTRUMENTS (continued)

(b) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk on its long debt.

The interest rate and terms of repayment of long-term debt are disclosed in Note 7.

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.

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, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Payroll tax reimbursement	\$ 128,089	\$ 123,828
Pensions and benefits reimbursements	30,342	5,000
Staff development	6,590	7,040
Administration fees charged to programs	695,957	818,799
Amortization of deferred capital grants (Note 8)	31,336	29,450
Christmas party fees	15,295	15,281
Client miscellaneous funds	-	18,487
Interest income	2,750	1,960
Memberships	100	110
Van usage charged to programs	-	104,000
	910,459	1,123,955
EXPENSES		
Advertising	1,663	1,649
Amortization	102,002	102,008
Appreciation funds	3,017	3,964
Audit	22,653	19,628
Board	6,080	6,107
Benefits		
Health Source Plus premiums	23,893	25,997
Registered retirement savings plan contributions	26,711	26,779
Workers compensation premiums	3,635	3,668
Christmas party	23,730	24,864
Client miscellaneous costs	-	16,908
Fire inspection	225	350
Furniture and fixtures	395	20,725
Housekeeping	2,487	3,732
Insurance	26,923	26,062
Memberships	205	7,581
	243,619	290,022
Carried forward		

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

Schedule A

Administration - continued

Year Ended March 31, 2026

	2026	2025
REVENUE		
Brought forward	\$ 910,459	\$ 1,123,955
EXPENSES		
Brought forward	243,619	290,022
Miscellaneous	5,362	(10)
Mortgage interest	109,021	108,383
Office supplies	7,785	8,316
Payroll tax expense	128,366	123,846
Photocopier	18,531	14,938
Professional fees	64,569	84,483
Postage	2,109	2,148
Property taxes	6,016	5,396
Repairs and maintenance		
Building	18,133	19,935
Equipment	9,918	13,335
Resource materials	2,447	2,115
Staff development	6,136	6,467
Telephone, fax and internet	14,427	13,933
Travel and meals	7,236	5,759
Uncollectible accounts (recovered)	(6,702)	-
Utilities		
Electricity	16,708	14,819
Gas	7,541	7,485
Water	1,763	1,658
Vehicle		
Gas and oil	-	6,948
Insurance and registration	-	8,823
Repairs and maintenance	(21)	11,900
Wages and benefits		
Mandatory benefits - employer share of CPP and EI premiums	36,159	37,825
Wages	434,978	471,828
	1,134,101	1,260,352
(DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE THE UNDERNOTED ITEM	(223,642)	(136,397)
GAIN ON SALE OF CAPITAL ASSETS	1,500	
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (222,142)	\$ (136,397)

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

Schedule B

Day Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 42,276	\$ 22,513
Per diem funding and grants	1,035,761	1,108,539
Canteen	12,921	11,353
Contract sales	5,904	6,925
Day program breakfast club	43,452	22,632
Greenhouse income	13,205	11,224
Municipal grants	8,500	4,736
Patronage allocations	489	372
Vending machine	7,952	10,186
Woodworking contract	190	1,323
Your Community Kitchen	695	715
Van usage charged to programs	80,000	-
	1,251,345	1,200,518
EXPENSES		
Administrative overhead allocated	41,436	96,338
Appreciation funds	1,522	675
Benefits		
Health Source Plus premiums	58,299	45,590
Registered pension plan contributions	41,924	41,115
Registered retirement savings plan contributions	7,044	6,658
Workers compensation premiums	7,408	6,642
Cable television	1,333	1,248
Client miscellaneous costs	56	-
Contract supplies	7,850	7,509
Day program breakfast club	42,415	26,083
Food, coffee and soft drinks	16,713	17,820
Furniture and fixtures	2,208	1,268
Greenhouse	4,090	6,886
Housekeeping	14,913	9,807
Incentive pay - clients	11,452	10,891
Medical supplies	159	514
Office supplies	934	1,299
Program activities	3,843	897
	263,599	281,240
Carried forward		

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

Schedule B

Day Program - continued

Year Ended March 31, 2026

	2025	2024
REVENUE		
Brought forward	\$ 1,251,345	\$ 1,200,518
EXPENSES		
Brought forward	263,599	281,240
Repairs and maintenance		
Building	4,675	3,305
Equipment	5,321	4,308
Resource materials	-	139
Staff development	1,439	4,129
Travel and meals	3,325	5,106
Van usage charges	-	35,000
Vehicle		
Gas and oil	15,775	-
Insurance and registration	21,175	-
Repairs and maintenance	16,153	-
Vending machine expense	7,986	8,173
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	69,219	68,176
Wages	885,827	854,479
Woodworking contract	1,376	800
Your Community Kitchen program	62	399
	<u>1,295,932</u>	<u>1,265,254</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (44,587)</u>	<u>\$ (64,736)</u>

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

Schedule C

Third Street Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 10,114	\$ 10,940
Per diem funding and grants	731,766	731,766
Client miscellaneous funds	210	-
Patronage allocations	268	377
	742,358	743,083
EXPENSES		
Administrative overhead allocated	60,659	60,186
Appreciation funds	164	1,595
Benefits		
Health Source Plus premiums	18,353	15,820
Registered pension plan contributions	29,919	27,318
Registered retirement savings plan contributions	1,872	3,132
Workers compensation premiums	4,649	4,366
Cable television	1,263	1,529
Client miscellaneous costs	400	-
Food, coffee and soft drinks	15,166	16,532
Furniture and fixtures	1,017	762
Housekeeping	6,894	4,882
Insurance	2,436	2,224
Medical supplies	398	260
Occupational therapist fee	6,738	4,617
Office supplies	696	651
Program activities	40	144
Property taxes	2,762	2,353
Repairs and maintenance		
Building	3,608	3,092
Equipment	3,558	1,906
Staff development	1,000	1,243
Travel and meals	2,696	1,915
Telephone, fax and internet	2,551	2,727
Utilities		
Electricity	5,906	4,729
Water	1,927	1,568
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	43,011	44,603
Wages	556,330	561,627
	784,013	779,781
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (41,655)	\$ (36,698)

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

Schedule D

Supported Independent Living Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 7,500
Per diem funding and grants	353,148	305,298
Client miscellaneous funds	5,619	-
	<u>358,767</u>	<u>312,798</u>
EXPENSES		
Administrative overhead allocated	40,307	40,307
Appreciation funds	443	547
Benefits		
Health Source Plus premiums	10,803	10,487
Registered pension plan contributions	4,940	4,305
Registered retirement savings plan contributions	7,432	7,757
Workers compensation premiums	1,981	1,805
Client miscellaneous costs	978	4,850
Office supplies	42	48
Program activities	429	412
Rent top-up	8,661	3,845
Staff development	440	336
Travel and meals	4,982	4,193
Van usage charges	7,500	7,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	16,875	16,933
Wages	237,128	232,150
	<u>342,941</u>	<u>335,475</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 15,826</u>	<u>\$ (22,677)</u>

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

Schedule E

Pine Avenue Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 7,500
Per diem funding and grants	652,887	617,682
Client miscellaneous funds	3,924	-
Patronage allocations	289	177
	657,100	625,359
EXPENSES		
Administrative overhead allocated	32,041	52,467
Appreciation funds	338	581
Benefits		
Health Source Plus premiums	25,357	20,446
Registered pension plan contributions	19,673	17,812
Registered retirement savings plan contributions	1,393	6,318
Workers compensation premiums	4,035	3,027
Cable television	1,220	1,221
Client miscellaneous costs	3,885	-
Food, coffee and soft drinks	15,543	13,623
Furniture and fixtures	449	1,373
Housekeeping	4,119	2,816
Insurance	2,557	2,335
Medical supplies	44	306
Occupational therapist fee	1,777	715
Office supplies	484	717
Program activities	86	126
Property taxes	3,501	3,294
Repairs and maintenance		
Building	2,368	1,746
Equipment	601	685
Staff development	1,026	365
Telephone, fax and internet	3,492	3,169
Travel and meals	2,018	2,374
Utilities		
Gas	719	688
Electricity	2,086	2,050
Water	1,047	1,151
Van usage charges	6,000	6,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	37,056	31,682
Wages	482,882	389,426
	655,797	566,513
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 1,303	\$ 58,846

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

Schedule F

William Avenue Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 30,342	\$ 2,000
Per diem funding and grants	704,680	769,186
Client miscellaneous funds	265	-
Patronage allocations	313	114
Respite care	1,885	1,820
	<u>737,485</u>	<u>773,120</u>
EXPENSES		
Administrative overhead allocated	74,361	78,251
Appreciation funds	270	622
Benefits		
Health Source Plus premiums	25,349	15,248
Registered pension plan contributions	28,566	28,164
Registered retirement savings plan contributions	4,142	988
Workers compensation premiums	4,906	4,270
Cable television	2,516	1,935
Client miscellaneous costs	268	-
Food, coffee and soft drinks	15,326	16,135
Furniture and fixtures	913	1,928
Housekeeping	2,413	3,209
Insurance	3,053	2,802
Medical supplies	49	228
Occupational therapist fee	-	293
Office supplies	827	1,016
Program activities	48	243
Property taxes	3,118	2,822
Repairs and maintenance		
Building	2,912	2,362
Equipment	1,050	823
Staff development	1,200	1,418
Telephone, fax and internet	2,704	2,682
Travel and meals	2,796	1,221
Utilities		
Gas	842	811
Electricity	1,071	1,262
Water	1,070	1,177
Van usage charges	4,000	4,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	45,628	42,566
Wages	587,128	549,291
	<u>816,526</u>	<u>765,767</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (79,041)</u>	<u>\$ 7,353</u>

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

Schedule G

Poplar Avenue Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 35,015
Per diem funding and grants	970,941	970,329
Client miscellaneous funds	4,722	-
Patronage allocations	250	254
	<u>975,913</u>	<u>1,005,598</u>
EXPENSES		
Administrative overhead allocated	135,289	135,289
Appreciation funds	717	1,595
Benefits		
Health Source Plus premiums	29,143	22,676
Registered pension plan contributions	37,837	33,282
Registered retirement savings plan contributions	896	2,896
Workers compensation premiums	5,539	5,417
Client miscellaneous costs	3,717	-
Food, coffee and soft drinks	19,755	18,340
Furniture and fixtures	11,330	5,036
Housekeeping	2,832	2,946
Insurance	2,413	2,202
Medical supplies	308	472
Occupational therapist fee	2,377	2,941
Office supplies	697	886
Program activities	80	117
Property taxes	3,190	2,929
Repairs and maintenance		
Building	6,805	3,660
Equipment	1,581	2,109
Staff development	770	1,128
Telephone, fax and internet	2,794	2,585
Travel and meals	412	2,361
Utilities		
Electricity	1,971	1,679
Gas	782	1,020
Water	1,954	1,792
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	52,911	55,112
Wages	662,819	696,843
	<u>998,919</u>	<u>1,015,313</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (23,006)</u>	<u>\$ (9,715)</u>

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

Schedule H

Pat Noonan Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 34,092	\$ 28,440
Per diem funding and grants	421,690	438,047
Client miscellaneous funds	1,395	-
Patronage allocations	175	166
	<u>457,352</u>	<u>466,653</u>
EXPENSES		
Administrative overhead allocated	36,169	36,169
Appreciation funds	164	501
Benefits		
Health Source Plus premiums	10,838	10,361
Registered pension plan contributions	15,941	13,631
Registered retirement savings plan contributions	2,435	2,728
Workers compensation premiums	3,061	2,615
Cable television	1,285	1,285
Client miscellaneous costs	600	789
Food, coffee and soft drinks	11,114	11,190
Furniture and fixtures	269	2,662
Housekeeping	1,871	2,500
Insurance	8,237	2,616
Medical supplies	120	87
Occupational therapist fee	1,058	390
Office supplies	1,001	492
Program activities	85	174
Property taxes	2,935	2,712
Repairs and maintenance		
Building	6,566	4,741
Equipment	631	527
Staff development	750	530
Travel and meals	1,293	1,974
Telephone, fax and internet	2,551	2,551
Utilities		
Electricity	3,280	2,999
Gas	194	158
Water	570	718
Van usage charges	10,000	10,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	26,070	23,701
Wages	366,372	336,329
	<u>515,460</u>	<u>475,130</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (58,108)</u>	<u>\$ (8,477)</u>

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

Schedule I

South Hill Drive Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 50,342	\$ 32,190
Per diem funding and grants	535,541	536,115
Client miscellaneous funds	250	-
Patronage allocation	321	264
Respite	1,678	455
	<u>588,132</u>	<u>569,024</u>
EXPENSES		
Administrative overhead allocated	78,062	85,543
Appreciation funds	358	717
Benefits		
Health Source Plus premiums	12,711	16,737
Registered pension plan contributions	20,975	22,319
Registered retirement savings plan contributions	-	72
Workers compensation premiums	3,919	3,276
Cable television	1,156	1,156
Client miscellaneous costs	244	-
Food, coffee and soft drinks	11,998	11,307
Furniture and fixtures	20	2,357
Housekeeping	1,681	1,886
Insurance	2,450	2,236
Medical supplies	-	138
Occupational therapist fee	525	130
Office supplies	597	559
Program activities	-	87
Property taxes	3,404	3,079
Repairs and maintenance		
Building	5,323	2,670
Equipment	709	836
Staff development	760	465
Travel and meals	309	719
Telephone, fax and internet	2,302	2,100
Utilities		
Electricity	1,616	1,369
Gas	754	834
Water	1,251	1,045
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	36,152	33,933
Wages	468,590	421,422
	<u>660,866</u>	<u>621,992</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (72,734)</u>	<u>\$ (52,968)</u>

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

Schedule J

Family Home Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ -	\$ 13,249
Per diem funding and grants	264,422	228,565
	<u>264,422</u>	<u>241,814</u>
EXPENSES		
Administrative overhead allocated	21,183	21,183
Appreciation funds	150	986
Benefits		
Health Source Plus premiums	4,355	3,856
Registered retirement savings plan contributions	3,934	3,724
Workers compensation premiums	482	403
Family rate	183,543	158,712
Furniture and fixtures	212	-
Occupational therapist fee	805	942
Office supplies	449	767
Professional fees	460	459
Program activities	-	149
Resource materials	495	130
Respite	10,051	16,734
Staff development	840	180
Transitional cost	25	-
Travel and meals	1,792	1,661
Van usage charges	-	1,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	4,650	4,569
Wages	57,643	51,817
	<u>291,069</u>	<u>267,272</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (26,647)</u>	<u>\$ (25,458)</u>

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

Schedule K

Weselak Drive Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 10,114	\$ 13,749
Per diem funding and grants	349,710	349,710
Client miscellaneous funds	55	-
Patronage allocations	74	164
	<u>359,953</u>	<u>363,623</u>
EXPENSES		
Administrative overhead allocated	29,100	30,797
Appreciation funds	257	353
Benefits		
Health Source Plus premiums	10,047	7,153
Registered pension plan contributions	11,761	10,166
Registered retirement savings plan contributions	1,803	3,322
Workers compensation premiums	2,021	2,063
Cable television	1,816	1,711
Client miscellaneous costs	55	-
Food, coffee and soft drinks	8,021	6,167
Furniture and fixtures	128	164
Housekeeping	1,134	1,376
Insurance	2,482	2,266
Occupational therapist fee	32	531
Office supplies	431	692
Program activities	31	408
Property taxes	3,829	3,464
Repairs and maintenance		
Building	3,175	2,867
Equipment	408	660
Staff development	590	401
Telephone, fax and internet	2,652	2,221
Travel and meals	953	2,572
Utilities		
Electricity	1,582	1,493
Gas	750	758
Water	1,094	1,090
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	18,297	18,055
Wages	241,905	265,461
	<u>349,354</u>	<u>371,211</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 10,599</u>	<u>\$ (7,588)</u>

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

Schedule L

Oakbank Residence

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 10,000	\$ 16,250
Per diem funding and grants	572,017	572,017
Patronage allocations	262	212
	<u>582,279</u>	<u>588,479</u>
EXPENSES		
Administrative overhead allocated	66,495	63,414
Appreciation funds	572	331
Benefits		
Health Source Plus premiums	16,596	13,339
Registered pension plan contributions	20,785	19,891
Workers compensation premiums	3,357	3,034
Cable television	866	307
Food, coffee and soft drinks	11,770	12,187
Furniture and fixtures	1,205	1,366
Housekeeping	3,716	3,618
Insurance	2,834	2,590
Medical supplies	213	382
Occupational therapist fee	4,622	3,741
Office supplies	888	714
Program activities	178	265
Property taxes	3,032	2,340
Repairs and maintenance		
Building	3,135	4,854
Equipment	1,781	2,044
Staff development	680	375
Telephone, fax and internet	2,598	2,645
Travel and meals	3,874	2,520
Utilities		
Electricity	2,207	2,125
Gas	633	732
Water	1,262	1,253
Van usage charges	5,000	5,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	31,694	30,402
Wages	401,627	390,226
	<u>591,620</u>	<u>569,695</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (9,341)</u>	<u>\$ 18,784</u>

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

Schedule M

Oakview Cove Residence

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Family services	\$ 6,000	\$ 5,000
Labour force support	-	500
Pensions and benefits reimbursements	-	24,448
Per diem funding and grants	257,373	325,445
Patronage allocations	77	156
	263,450	355,549
EXPENSES		
Administrative overhead allocated	33,847	33,847
Appreciation fund	92	562
Benefits		
Health Source Plus premiums	(437)	8,326
Registered pension plan contributions	3,390	15,509
Registered retirement savings plan contributions	2,875	69
Workers compensation premiums	824	1,943
Cable television	902	953
Food, coffee and soft drinks	2,683	4,304
Furniture and fixtures	669	1,106
Housekeeping	136	870
Insurance	2,503	2,285
Medical supplies	42	8
Occupational therapist fee	325	130
Office supplies	414	439
Program activities	-	64
Property taxes	3,313	2,917
Repairs and maintenance		
Building	3,251	2,247
Equipment	845	622
Staff development	245	566
Carried forward	55,919	76,767

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

Schedule M

Oakview Cove Residence - continued

Year Ended March 31, 2026

	2026	2025
REVENUE		
Brought forward	\$ 263,450	\$ 355,549
EXPENSES		
Brought forward	55,919	76,767
Telephone, fax and internet	2,268	2,116
Travel and meals	220	2,377
Utilities		
Electricity	2,971	2,593
Gas	263	319
Water	722	786
Van usage charges	2,500	2,500
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	8,033	19,930
Wages	98,663	249,941
	171,559	357,329
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 91,891	\$ (1,780)

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

Schedule N

Supported Employment Options Business Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Manitoba Education and Training	\$ 140,157	\$ 143,184
Administration fees	34,808	-
Client miscellaneous funds	53	-
Client project income	1,911	1,352
Light it up	420	460
	<u>177,349</u>	<u>144,996</u>
EXPENSES		
Administrative overhead allocated	2,600	44,332
Advertising	187	28
Appreciation funds	207	75
Benefits		
Health Source Plus premiums	5,645	1,774
Registered pension plan contributions	3,215	3,906
Registered retirement savings plan contributions	6,197	5,345
Workers compensation premiums	1,053	928
Client miscellaneous costs	(163)	308
Client project expenses	1,950	1,290
Furniture and fixtures	2,651	354
Insurance	309	294
Light it up	2,469	2,833
Memberships	160	260
Office supplies	1,628	1,277
Rent	9,610	9,110
Repairs and maintenance		
Building	1,670	967
Equipment	869	-
Staff development	546	30
Telephone, fax and internet	2,700	2,517
Travel and meals	3,113	3,125
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	4,103	10,189
Wages	126,011	119,390
	<u>176,730</u>	<u>208,332</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 619</u>	<u>\$ (63,336)</u>

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

Schedule O

Second Street Residence Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Pensions and benefits reimbursements	\$ 25,114	\$ -
Per diem funding and grants	569,457	255,946
Client miscellaneous funds	281	-
Patronage allocations	36	-
	<u>594,888</u>	<u>255,946</u>
EXPENSES		
Administrative overhead allocated	34,798	20,000
Appreciation funds	270	-
Benefits		
Health Source Plus premiums	3,686	2,971
Registered retirement savings plan contributions	22,780	8,595
Workers compensation premiums	3,731	1,347
Cable television	80	151
Client miscellaneous costs	720	-
Food, coffee and soft drinks	11,099	5,892
Furniture and fixtures	320	11,164
Housekeeping	3,870	3,496
Insurance	3,249	1,570
Medical supplies	227	339
Occupational therapist fee	918	845
Office supplies	790	456
Professional fees	-	538
Program activities	-	102
Property taxes	5,365	3,605
Repairs and maintenance		
Building	2,267	5,240
Equipment	207	457
Staff development	620	80
Telephone, fax and internet	2,368	2,389
Travel and meals	309	427
Utilities		
Electricity	2,941	1,027
Gas	678	687
Water	1,211	554
Van usage charges	15,000	3,000
Wages and benefits		
Mandatory benefits employer share of CPP and EI premiums	33,112	13,231
Wages	446,455	173,297
	<u>597,071</u>	<u>261,460</u>
(DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (2,183)</u>	<u>\$ (5,514)</u>

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

Schedule P

Transportation Program

Year Ended March 31, 2026

	2026	2025
REVENUE		
Province of Manitoba		
Transportation income	\$ 699,900	\$ 532,830
EXPENSES		
Administrative overhead allocated	34,808	1,335
Appreciation funds	160	-
Benefits		
Workers compensation premiums	1,668	1,465
Medical supplies	113	
Staff development	725	1,285
Telephone, fax and internet	6,768	911
Travel and meals	1,430	2,510
Vehicle		
Gas and oil	80,879	60,795
Insurance and registration	46,684	18,681
Lease fees	288,162	239,329
Repairs and maintenance	29,399	19,212
Wages	193,268	188,483
	684,064	534,006
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 15,836	\$ (1,176)

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

Reconciliation of Department of Families Receipts to Departmental Revenue

Year Ended March 31, 2026

REVENUE

Reported by Department of Families for the year ended March 31, 2026 \$ 8,525,810.77

REVENUE

Reported on audited financial statements for the year ended March 31, 2026

Per diem funding and grants	\$ 7,419,392.36	
Family services	6,000.00	
Payroll tax reimbursement	128,088.94	
Staff development	6,590.00	
Transportation	699,900.00	
Pension and benefits reimbursement	242,735.04	8,502,706.34

DIFFERENCE 23,104.43

RECONCILIATION OF DIFFERENCE

Overpayment of Provincial funds repaid to the Province in 2025/2026 (22,441.86)

Funding received and recognized as revenue in 2024/2025 fiscal year (15,633.60)

Amounts recorded as accounts receivable at March 31, 2026 but not
recorded on Provincial spreadsheet 3,341.03

Funding not received from Department of Families

CPR training	\$ 5,630.00	
EIA and Ruth Place rent	6,000.00	11,630.00

UNACCOUNTED FOR DIFFERENCE \$ 0.00