SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2026

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

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YEAR ENDED MARCH 31, 2026

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Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Directors of: Sunbeam Community & Developmental Services

Opinion
We have audited the accompanying financial statements of Sunbeam Community & Developmental Services, which comprise the statement of financial position as at March 31, 2026 and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements are prepared, in all material respects, the financial position of Sunbeam Community & Developmental Services as at March 31, 2026 and the results of its operations and its cash flows for the year then ended in accordance with the financial reporting provisions of the Ministry of Children, Community and Social Services.

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

Basis of Accounting and Restriction on Use
Without modifying our opinion, we draw attention to notes 2 and 3 to the financial statements, which describe the basis of accounting. These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian accounting standards for not-for-profit organizations, are prepared solely for the information and use of the Directors of the organization and the Ministry of Children, Community and Social Services. Our report is intended solely for the specified users and should not be distributed to any other parties or used for any other purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of the Ministry of Children, Community and Social Services 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 a going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

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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 judgement 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 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.

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.

RLB LLP

Guelph, Ontario
May 29, 2026

Chartered Professional Accountants
Licensed Public Accountants

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	2026	2025
A S S E T S		
CURRENT		
Cash (note 4)	$ 17,763,510	$ 11,142,700
Investments (note 5)	1,609,466	1,444,025
Accounts receivable	398,422	1,023,821
Government remittances recoverable	666,601	789,158
MCCSS receivable	0	578,974
Due from Dedicated Supportive Housing	2,788	2,896
Prepaid expenses and supplies	17,897	0
	20,458,684	14,981,574
TANGIBLE CAPITAL ASSETS (note 6)	8,794,408	9,522,174
	$ 29,253,092	$ 24,503,748
L I A B I L I T I E S		
CURRENT		
Accounts payable and accrued liabilities	$ 11,074,394	$ 10,835,926
Client funds	976,104	875,513
Deferred revenue	347,683	187,939
Current portion of mortgages payable (note 7)	0	11,692
	12,398,181	11,911,070
DEFERRED CAPITAL CONTRIBUTIONS (note 8)	3,627,070	4,175,243
	16,025,251	16,086,313
N E T A S S E T S		
INVESTMENT IN TANGIBLE CAPITAL ASSETS (note 9)	5,167,338	5,335,239
UNRESTRICTED	8,060,503	3,082,196
	13,227,841	8,417,435
	$ 29,253,092	$ 24,503,748

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2026

	Investment in Tangible Capital Assets	Unrestricted	2026 Total	2025 Total
Balance, beginning of year	$ 5,335,239	$ 3,082,196	$ 8,417,435	$ 6,838,846
(Deficit) excess of revenue over expenses	(161,497)	4,971,903	4,810,406	1,578,589
Investment in tangible capital assets	(6,404)	6,404	0	0
Balance, end of year	$ 5,167,338	$ 8,060,503	$ 13,227,841	$ 8,417,435

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUE		
Provincial subsidy - MCCSS	$ 88,962,008	$ 83,483,694
Other service revenues, investment income and donations	10,022,223	9,105,694
Amortization of deferred capital contributions (note 8)	232,506	308,188
	99,216,737	92,897,576
EXPENSES		
Salaries, wages and benefits (note 10)	32,358,644	31,566,744
Outside paid resources purchased services	46,963,547	37,267,007
Other direct service costs	13,463,027	19,842,644
Administration and shared services	1,227,110	2,162,034
Amortization of tangible capital assets (note 6)	394,003	480,558
	94,406,331	91,318,987
EXCESS OF REVENUE OVER EXPENSES	4,810,406	1,578,589
NET ASSETS, beginning of year	8,417,435	6,838,846
NET ASSETS, end of year	$ 13,227,841	$ 8,417,435

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	$ 4,810,406	$ 1,578,589
Items not requiring an outlay of cash		
Amortization of tangible capital assets	394,003	480,558
Amortization of deferred capital contributions	(232,506)	(308,188)
Loss on sale of tangible capital asset	158,843	0
Deferred capital contribution recognized on sale of tangible capital asset	(748,656)	0
	4,382,090	1,750,959
Changes in non-cash working capital		
Accounts receivable	625,399	(503,830)
Government remittances recoverable	122,557	(17,552)
Due from Dedicated Supportive Housing	108	0
MCCSS receivable	578,974	112,008
Prepaid expenses and supplies	(17,897)	0
Accounts payable and accrued liabilities	238,468	4,468,331
Client funds	100,591	153,064
Deferred revenue	159,744	25,305
	6,190,034	5,988,285
CASH USED IN FINANCING ACTIVITIES		
Mortgage principal payments	(11,692)	(11,481)
CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		
Additions to tangible capital assets	(432,989)	(1,072,056)
Additions to deferred capital contributions	432,989	1,072,000
Increase in investments	(165,441)	(123,732)
Proceeds on disposal of tangible capital assets	607,909	0
	442,468	(123,788)
NET INCREASE IN CASH	6,620,810	5,853,016
NET CASH, BEGINNING OF YEAR	11,142,700	5,289,684
NET CASH, END OF YEAR	$ 17,763,510	$ 11,142,700

See notes to the financial statements

1. NATURE OF ORGANIZATION

Sunbeam Community & Developmental Services is a not-for-profit organization established in 1956. The organization was incorporated under the laws of the Province of Ontario without share capital in 1966, for the purpose of providing full-time and respite residential care, day program and outreach services to individuals with developmental, physical or emotional disabilities. The organization is a registered charity classified under Section 149.1(1)(b) of the Income Tax Act (Canada) and, as such, is exempt from income tax.

As of February 7, 2020, the organization's name was legally changed from Sunbeam Centre to Sunbeam Community & Developmental Services, and the objects from the Supplementary Letters Patent dated May 5, 1989 and April 12, 1990 were updated to better reflect the current mandate of the organization:

> "To provide assistance and advocacy as a charitable organization for people with intellectual and physical disabilities that may include mental health and other aligned life challenges, and to promote public understanding and acceptance of such persons as contributing members of society and as Canadian citizens..."

2. BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the organization’s agreement with the Ministry of Children, Community and Social Services (MCCSS). The basis of accounting used in these financial statements materially differs from Canadian accounting standards for not-for-profit organizations because tangible capital assets:

i) purchased from unrestricted net assets are charged to operations in the year the expenditure is incurred, and
ii) purchased from the invested in tangible capital assets fund are charged against the fund, capitalized on the statement of financial position and amortized over their useful lives.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization are the representation of management prepared in accordance with accounting principles in keeping with the MCCSS’s guidelines. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions, which include grants and donations. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in the subsequent period. Other service revenues are recognized as services are performed. Donations and pledges are recorded as revenue when received or receivable if the amount to be received can reasonably be estimated and the collection is reasonably assured.

(b) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost. Contributed assets are recorded at fair market value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) TANGIBLE CAPITAL ASSETS (continued)

Tangible capital assets funded by grants, donations and other revenue are recorded at cost and are amortized on the straight-line basis over their estimated useful lives. Amortization of tangible capital assets funded by mortgages is calculated using Dedicated Supportive Housing for Non-profit Housing guidelines of an amount equal to the principal repayments on related mortgages payable during the year. Capital grants and the value of capitalized equipment acquired with operating subsidies are recorded as deferred capital contributions. Funds raised through the organization for the acquisition of tangible capital assets are recorded as the organization’s investment in tangible capital assets. Deferred capital contributions and the organization’s investment in tangible capital assets are amortized at the same rate as the assets acquired with those funds.

Amortization is calculated at the following rates:

Land improvements	- 10 % straight line basis
Buildings	- 2.5 % straight line basis
Buildings - service equipment	- 5 % straight line basis
Furniture and equipment	- 10-20 % straight line basis
Computer equipment	- 20 % straight line basis
Vehicles	- 25 % straight line basis

(c) IMPAIRMENT OF LONG LIVED ASSETS

Long lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

(d) EMPLOYEE FUTURE BENEFITS

The organization maintains a contributory money-purchase pension plan for administrative and Ontario Nurses' Association employees, providing a benefit to be paid upon retirement, depending on the amount of accumulated contributions and investment income during the term of the employee’s participation in the plan. The Nursing Homes and Related Industries Pension Plan for Unifor employees is a targeted benefit plan based on defined contributions. In all cases, the organization’s contributions to the pension plans are based on a percentage of the employee’s salary.

(e) COMPENSATED ABSENCES

Compensated absence expense is accrued for all employees as entitlement to these payments are earned, in accordance with the organization’s benefit plan for sick leave.

(f) CONTRIBUTED SERVICES

Volunteers contribute many hours per year to assist the organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) NET ASSETS

The organization's net assets represent the cumulative surplus derived from fundraising events and other endeavours. When tangible capital assets are purchased by the organization from this surplus, an amount equal to the purchase amount is removed from the net asset account and recorded as investment in tangible capital assets.

(h) USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates made by management include the useful lives of tangible capital capital assets and related deferred capital contributions, and the valuation of accrued liabilities and sick leave benefits. Actual results could differ from management's best estimates as additional information becomes available in the future.

(i) FINANCIAL INSTRUMENTS

Measurement of financial instruments
The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, which are measured at fair value. Changes in fair value are recognized in the excess of revenue over expenses.

Impairment
At the end of each reporting period, the organization assesses whether there are any indications that a financial asset measured at cost or amortized cost may be impaired. If there are indicators of impairment, and the organization determines there has been a significant adverse change in the expected amount or timing of future cash flows, an impairment is recognized. If circumstances change, a previously recognized impairment may be reversed.

Transaction costs
The organization recognizes its transaction costs in the excess of revenue over expenses in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(j) GIFTS IN KIND

Gifts in kind are recognized in the financial statements when the fair value can be reasonably estimated.

4. CASH

Cash includes the organization's unrestricted funds, amounts held for accrued Ministry program expenditures, amounts belonging to supported individuals and a capital reserve for the maintenance of property funded under the Dedicated Supportive Housing program.

	2026	2025
Operating funds	$ 10,083,523	$ 6,591,621
Non-operating funds	6,673,844	3,647,383
Client funds	976,104	875,513
Housing replacement reserve	30,039	28,183
	$ 17,763,510	$ 11,142,700

5. INVESTMENTS

Investments consist of equities and fixed income investments managed by the Waterloo Region Community Foundation.

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2026	Net 2025
Land	$ 3,030,997	$ 0	$ 3,030,997	$ 3,430,939
Land improvements	137,535	137,535	0	0
Buildings	11,478,697	6,118,615	5,360,082	6,043,786
Buildings - service equipment	144,941	144,941	0	0
Furniture and equipment	1,451,393	1,451,393	0	0
Computer equipment	81,143	81,143	0	0
Vehicles	1,451,363	1,048,034	403,329	47,449
	$ 17,776,069	$ 8,981,661	$ 8,794,408	$ 9,522,174

Amortization in the amount of $394,003 was recorded during the year (2025 - $480,558).

7. MORTGAGES PAYABLE

	2026	2025
Mortgage payable bearing interest at 1.40% repayable in monthly blended repayments of $975, repaid March 1, 2026, financed by a Canadian chartered bank	$ 0	$ 11,692
Less current portion:	0	11,692
	$ 0	$ 0

8. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions related to tangible capital assets represent the unamortized amount of subsidy attributed to the purchase of tangible capital assets.

	2026	2025
Balance, beginning of year	$ 4,175,243	$ 3,411,431
Contributions received	432,989	1,072,000
Recognized on sale of tangible capital asset	(748,656)	0
Amortization	(232,506)	(308,188)
Balance, end of year	$ 3,627,070	$ 4,175,243

9. INVESTMENT IN TANGIBLE CAPITAL ASSETS

The investment in tangible capital assets represents the net book value of tangible capital assets purchased with funds generated through the organization's fundraising endeavours. The investment in tangible capital assets is calculated as follows:

	2026	2025
Net book value of tangible capital assets	$ 8,794,408	$ 9,522,174
Tangible capital assets financed by deferred capital contributions	(3,627,070)	(4,175,243)
Tangible capital assets financed by mortgages payable	0	(11,692)
Investment in tangible capital assets	$ 5,167,338	$ 5,335,239

10. EMPLOYEE FUTURE BENEFITS

The organization contributes to defined contribution plans administered by third parties, as described in note 3(d). These plans provide retirement benefits to most of the organization's employees. The organization's contributions are defined based on a fixed percentage of wages and are fully funded each pay period.

The expense for the organization's contribution to the retirement plan is $1,121,452 (2025 - $900,823).

11. COMMITMENTS

The organization has entered into several operating leases. The major items are computers, telephone equipment and program space. Minimum lease payments are as follows:

2027	$ 270,857
2028	186,575
2029	186,575
2030	186,575
2031	186,575
Thereafter	559,726
	$ 1,576,883

12. CONTINGENT LIABILITIES

The organization has been served with several claims in relation to implemented policies. The outcomes of these claims are not determinable at this time. Should any liability be determined and not covered by insurance, it will be recognized in the period when determined.

13. FINANCIAL INSTRUMENTS

Transacting in financial instruments exposes the organization to certain financial risks and uncertainties. These risks include:

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to liquidity risk as a result of accounts payable and accrued liabilities. The organization controls liquidity risk by management of working capital, cash flows and the availability of borrowing facilities.

Market risk

Market risk is the risk that the fair value or future cash flows of the organization's financial instruments will fluctuate because of changes in market prices. Some of the organization's financial instruments expose it to this risk, which comprises currency risk, interest rate risk and other price risk. The organization is primarily exposed to other price risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The organization is exposed to other price risk on investments.

14. SERVICE CONTRACT WITH THE MCCSS

The organization has a service contract with the Ministry of Children, Community and Social Services. An annual reconciliation report to the Ministry summarizes, by program, all revenues and expenditures and identifies any resulting surplus or deficit that relates to the approved service contract. Adjustments to funding, if any, will be recorded in the year in which they occur.

15. LINE OF CREDIT

The organization has access to $250,000 in a revolving line of credit, at an interest rate of prime plus 1% per annum, without security. No balance was outstanding at year end (2025 - $0).

16. ECONOMIC DEPENDENCE

The organization is economically dependent on the Ministry of Children, Community and Social Services as the organization receives the majority of funding from this ministry. The organization received 90% (2025 - 90%) of its revenue from the Ministry of Children, Community and Social Services.

17. MATERIAL UNCERTAINTY RELATED TO TARIFFS

As of the date of these financial statements, the organization faces material uncertainty regarding the potential impact of tariffs and trade restrictions on its operations, particularly with respect to food prices, cost of vehicles, and cost of medical supplies. Ongoing changes in tariffs and international trade policies, particularly those implemented by major trading partners such as the United States of America, the European Union, and China, create uncertainty around the cost of providing services.

The organization recognizes that the outcome of ongoing tariff-related uncertainties and trade negotiations may materially affect its operations, financial position, and cash flows in the future if tariffs or other new trade barriers are imposed. This includes potential increases in costs of supplies, including but not limited to, food prices, vehicle purchases, and medical supplies resulting from increased prices. As such, there remains a material uncertainty regarding the financial impact of these tariffs, and the full extent of the potential effects on the organization cannot be reasonably estimated at this time. The organization continues to monitor and assess the evolving trade environment and is taking steps to mitigate the risks related to these potential tariffs.

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

SCHEDULE OF REVENUE AND EXPENSES *Schedule 1*

FOR THE YEAR ENDED MARCH 31, 2026

	MCCSS	OTHER	2026 TOTAL
REVENUE			
Provincial subsidy - MCCSS	$ 88,443,416	$ 518,592	$ 88,962,008
Other service revenue, investment income and donations	1,271,452	8,750,771	10,022,223
Amortization of deferred capital contributions	0	232,506	232,506
	89,714,868	9,501,869	99,216,737
EXPENSES			
Salaries, wages and benefits	31,393,930	964,714	32,358,644
Outside paid resources purchased services	46,284,853	678,694	46,963,547
Other direct service costs	10,808,975	2,654,052	13,463,027
Administration and shared services	1,227,110	0	1,227,110
Amortization of tangible capital assets	0	394,003	394,003
	89,714,868	4,691,463	94,406,331
EXCESS OF REVENUE OVER EXPENSES	$ 0	$ 4,810,406	$ 4,810,406

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

SCHEDULE OF REVENUE AND EXPENSES - MCCSS *Schedule* **2**

FOR THE YEAR ENDED MARCH 31, 2026

	AUTISM	OUT OF HOME	CHILDREN REHABILITATION SERVICES	CHILDREN AND YOUTH COMPLEX SPECIAL NEEDS	COMPLEX SPECIAL NEEDS	SERVICE PLANNING COORDINATION
REVENUE						
Provincial subsidy - MCCSS	$ 174,370	$ 754,826	$ 35,140	$ 16,890	$ 8,233,421	$ 628,369
Other service revenue, investment income and donations	0	0	0	0	0	0
	174,370	754,826	35,140	16,890	8,233,421	628,369
EXPENSES						
Salaries, wages and benefits	78,214	654,500	0	0	37,696	316,621
Outside paid resources purchased services	0	0	35,140	0	7,566,952	0
Other direct service costs	84,161	57,852	0	16,890	628,773	266,148
Administration and shared services	0	0	0	0	0	0
Allocated central administration	11,995	42,474	0	0	0	45,600
	174,370	754,826	35,140	16,890	8,233,421	628,369
EXCESS OF REVENUE OVER EXPENSES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

SCHEDULE OF REVENUE AND EXPENSES - MCCSS *Schedule* **2** (continued)

FOR THE YEAR ENDED MARCH 31, 2026

	ADULT COMMUNITY ACCOMMO-DATION	CHILDREN COMMUNITY ACCOMMO-DATION	ADULT COMMUNITY SUPPORT SERVICES	CHILDREN COMMUNITY SUPPORT SERVICES	CENTRAL ADMIN.	2026 TOTAL MCCSS
REVENUE						
Provincial subsidy - MCCSS	$ 70,030,198	$ 1,982,957	$ 5,816,902	$ 770,343	$ 0	$ 88,443,416
Other service revenue, investment income and donations	1,190,327	81,125	0	0	0	1,271,452
	71,220,525	2,064,082	5,816,902	770,343	0	89,714,868
EXPENSES						
Salaries, wages and benefits	21,867,701	1,682,977	3,608,147	605,500	2,542,574	31,393,930
Outside paid resources purchased services	37,198,667	0	1,484,094	0	0	46,284,853
Other direct service costs	9,071,237	335,505	222,716	125,693	0	10,808,975
Administration and shared services	0	0	0	0	1,227,110	1,227,110
Allocated central administration	3,082,920	45,600	501,945	39,150	(3,769,684)	0
	71,220,525	2,064,082	5,816,902	770,343	0	89,714,868
EXCESS OF REVENUE OVER EXPENSES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

SCHEDULE OF REVENUE AND EXPENSES - OTHER *Schedule* **3**

FOR THE YEAR ENDED MARCH 31, 2026

	PARTNER FACILITY RENEWAL	DEDICATED HOUSING SUPPORT	CAROLINE CLUB	CAPITAL GRANT MAJOR	BRIGHTSIDE	OAP URGENT RESPONSE
REVENUE						
Provincial subsidy - MCCSS	$ 124,800	$ 33,888	$ 0	$ 160,000	$ 0	$ 0
Other service revenue, investment income and donations	0	5,290	115,000	0	254,506	1,995,696
Amortization of deferred capital contributions	0	0	0	0	0	0
	124,800	39,178	115,000	160,000	254,506	1,995,696
EXPENSES						
Salaries, wages and benefits	0	8,462	0	0	127,579	601,527
Outside paid resources purchased services	0	0	0	0	0	678,694
Other direct service costs	124,800	26,726	115,000	160,000	104,021	586,755
Administration and shared services	0	0	0	0	0	0
Allocated central administration	0	3,990	0	0	22,906	128,720
Amortization of tangible capital assets	0	0	0	0	0	0
	124,800	39,178	115,000	160,000	254,506	1,995,696
EXCESS OF REVENUE OVER EXPENSES	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

See notes to the financial statements

SUNBEAM COMMUNITY & DEVELOPMENTAL SERVICES

SCHEDULE OF REVENUE AND EXPENSES - OTHER *Schedule* 3 (continued)

FOR THE YEAR ENDED MARCH 31, 2026

	WORKPLACE CAPACITY GRANT	SUMMER STUDENT EMPLOYMENT	PASSPORT SUNBEAM	PASSPORT SDRC	SUNBEAM NON-OPERATING	2026 TOTAL OTHER
REVENUE						
Provincial subsidy - MCCSS	$ 199,904	$ 0	$ 0	$ 0	$ 0	$ 518,592
Other service revenue, investment income and donations	0	45,942	595,182	558,363	5,180,792	8,750,771
Amortization of deferred capital contributions	0	0	0	0	232,506	232,506
	199,904	45,942	595,182	558,363	5,413,298	9,501,869
EXPENSES						
Salaries, wages and benefits	181,204	45,942	0	0	0	964,714
Outside paid resources purchased services	0	0	0	0	0	678,694
Other direct service costs	0	0	595,182	528,070	208,889	2,449,443
Administration and shared services	0	0	0	0	0	0
Allocated central administration	18,700	0	0	30,293	0	204,609
Amortization of tangible capital assets	0	0	0	0	394,003	394,003
	199,904	45,942	595,182	558,363	602,892	4,691,463
EXCESS OF REVENUE OVER EXPENSES	$ 0	$ 0	$ 0	$ 0	$ 4,810,406	$ 4,810,406

See notes to the financial statements