Oakville Family YMCA
Financial Statements
December 31, 2025

Contents

For the year ended December 31, 2025

Independent Auditor's Report

To the Board of Directors of Oakville Family YMCA:

Opinion

We have audited the financial statements of Oakville Family YMCA (the "Association"), which comprise the statement of financial position as at December 31, 2025, and the statements of revenue and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for 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 Association 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.

Other Matter

The financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those statements on May 27, 2025.

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

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

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

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 Association’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 Association’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 Association 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.

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

Burlington, Ontario

April 17, 2026

Oakville Family YMCA
Statement of Financial Position
As at December 31, 2025

	2025	2024
Assets		
Current		
Cash - unrestricted	**3,814,241**	2,605,856
Short-term investments *(Note 3)*	**-**	2,026,440
Accounts receivable	**304,450**	451,354
HST receivable	**272,350**	41,640
Prepaid expenses	**78,310**	60,352
	4,469,351	5,185,642
Investments *(Note 3)*	**4,579,085**	4,314,722
Capital assets *(Note 4)*	**4,428,312**	3,437,899
	13,476,748	12,938,263
Liabilities		
Current		
Accounts payable and accrued liabilities	**1,142,642**	866,824
Payable to the Region of Halton *(Note 5)*	**2,950,153**	1,347,602
Deferred revenue *(Note 6)*	**1,436,154**	1,300,846
	5,528,949	3,515,272
Deferred capital donations and grants *(Note 8)*	**1,424,035**	1,760,957
	6,952,984	5,276,229
Commitments *(Note 13)*		
Net Assets		
Net assets invested in capital assets *(Note 9)*	**3,004,277**	1,676,942
Internally restricted net assets *(Note 10)*	**4,579,085**	4,314,722
Unrestricted net assets	**(1,059,598)**	1,670,370
	6,523,764	7,662,034
	13,476,748	12,938,263

Approved on behalf of the Board

Director **Director**

The accompanying notes are an integral part of these financial statements

Oakville Family YMCA
Statement of Revenue and Expenses
For the year ended December 31, 2025

	2025	2024
Revenue		
Child care		
Fees *(Note 11)*	**10,690,169**	9,899,777
Child care government subsidies *(Note 12)*	**12,002,407**	12,809,602
Other child care grants and miscellaneous revenue *(Note 12)*	**91,578**	310,945
	22,784,154	23,020,324
Membership	**2,459,693**	2,528,412
Program *(Note 12)*	**1,445,259**	1,048,852
Donations, grants and fundraising	**677,412**	441,759
Amortization of capital donations and grants *(Note 8)*	**589,258**	533,708
Investment Income	**401,571**	783,995
Other income	**187,398**	150,081
	28,544,745	28,507,131
Expenses		
Child care *(Schedule 1)*	**23,513,908**	21,322,285
Programs and membership *(Schedule 2)*	**6,169,107**	5,680,247
	29,683,015	27,002,532
(Deficiency) excess of revenue over expenses	**(1,138,270)**	1,504,599

The accompanying notes are an integral part of these financial statements

Oakville Family YMCA
Statement of Changes in Net Assets
For the year ended December 31, 2025

	Invested in Capital Assets	*Internally Restricted*	*Unrestricted*	***2025* Total**	*2024 Total*
Balance, beginning of year	**1,676,942**	**4,314,722**	**1,670,370**	**7,662,034**	6,157,435
(Deficiency) excess of revenue over expenses	**(594,928)**	**-**	**(543,342)**	**(1,138,270)**	1,504,599
Additions to capital assets net of capital donation and grants	**1,922,263**	**-**	**(1,922,263)**	**-**	-
Interfund transfers (Note 10)	**-**	**264,363**	**(264,363)**	**-**	-
Balance, end of year	**3,004,277**	**4,579,085**	**(1,059,598)**	**6,523,764**	7,662,034

Oakville Family YMCA
Statement of Cash Flows
For the year ended December 31, 2025

	2025	2024
Cash provided by (used for) the following activities		
Operating		
(Deficiency) excess of revenue over expenses	**(1,138,270)**	1,504,599
Items not affecting cash		
Amortization of capital assets	**1,184,186**	1,050,803
Amortization of deferred capital donations and grants	**(589,258)**	(533,708)
Unrealized gain on investments	**(94,602)**	(417,024)
	(637,944)	1,604,670
Changes in non-cash working capital balances		
Accounts receivable	**146,904**	502,443
HST receivable	**(230,710)**	(41,640)
Prepaid expenses	**(17,958)**	13,837
Accounts payable and accrued liabilities	**275,818**	(448,459)
Deferred revenue	**135,308**	342,047
Payable to the Region of Halton	**1,602,551**	(1,319,258)
	1,273,969	653,640
Financing		
Capital donations and grants received	**252,336**	194,165
Investing		
Purchase of capital assets	**(2,174,599)**	(616,306)
Purchase of investments, net	**1,856,679**	(2,214,001)
	(317,920)	(2,830,307)
Increase (decrease) in cash	**1,208,385**	(1,982,502)
Cash, beginning of year	**2,605,856**	4,588,358
Cash, end of year	**3,814,241**	2,605,856

The accompanying notes are an integral part of these financial statements

1. Description of organization

The Oakville Family YMCA (the "Association") was created without share capital on October 6, 1964 under Supplementary Letters Patent. The Association is a registered charity and accordingly is not subject to income tax.

The Association is a charity that connects people and builds health and well-being for the community.

The Association's sources of revenue are largely from child care, memberships in the health, fitness and aquatics centre, day camps and community programs. The Association operated 44 (2024 - 42) offsite child care locations and delivered 105 (2024 - 100) child care programs during the year.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”).

Revenue recognition

Child care, membership and program fees are recognized over the related period of service.

The Association uses the deferral method of accounting for contributions. Contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted donations, grants and fundraising revenue are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Association operates various special programs which are funded by specifically designated grants and donations. To the extent such grants and donations are unspent at December 31, they are disclosed as deferred revenue on the statement of financial position.

Allocation of expenses

The Association's principal activities are child care, programs and membership services. The costs of each include wages and benefits, supplies, facility rentals and other direct costs. The Association also incurs a number of general and administrative support expenses that are common to the administration of the Association and each of its activities. Association services have been allocated to child care expenses and programs and memberships expenses proportionately based on percentages of revenue as follows:

Child care	85% (2024 - 87%)
Programs and memberships	15% (2024 - 13%)

Contributed services

Volunteers contributed approximately 1,643 hours (2024 - 2,544 hours) to assist the Association in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Cloud computing arrangement

The Association has applied the simplification approach to account for expenditures in a cloud computing arrangement. Under the simplification approach, the Association recognizes expenditures related to the elements in the cloud computing arrangement as an expense as incurred.

Financial instruments

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm’s length transaction (“arm’s length financial instruments”) are initially recorded at their fair value.

2. Significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset group. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	**Rate/Years**
Building and site costs	double declining balance	4 %
Furniture and equipment	straight-line	3-25 years
Leasehold improvements		Over the term of the lease

Capital assets under construction are not amortized until construction is completed and the asset is put into use.

Impairment of long-lived assets

Long-lived assets such as capital 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 the use and eventual disposition of the item. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value at the date of impairment.

Use of estimates

The preparation of financial statements 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 amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Foreign currency translation

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction dates. Carrying values of monetary assets and monetary liabilities reflect the exchange rates at the statement of financial position date. Gains and losses on translation or settlement are included in the determination of deficiency of revenues over expenses for the current period.

3. Investments

Short-term investments

Short-term investments in the previous year consisted of a GIC earning interest at prime rate less 2%. The GIC matured in September 2025 and was not renewed.

Long-term investments

		2025		*2024*
	Fair Value	**Cost**	Fair Value	Cost
Equities	**2,230,231**	**1,597,589**	1,778,848	1,217,529
Fixed income	**2,278,833**	**2,194,418**	2,486,140	2,428,482
Cash	**70,021**	**70,021**	49,734	49,734
	4,579,085	**3,862,028**	4,314,722	3,695,745

The interest rate on fixed income securities as at December 31, 2025 varied from 1.10% to 5.50% (2024 - 0.80% to 5.50%). The maturities of these securities range from 2026 to 2031 (2024 - 2025 to 2030). The investments maturing within a year are also presented as long-term because that is the objective of these investments.

4. Capital assets

	Cost	***Accumulated amortization***	***2025 Net book value***	*2024 Net book value*
Land	**39,825**	**-**	**39,825**	39,825
Building and site costs	**16,360,713**	**14,597,298**	**1,763,415**	2,566,431
Furniture and equipment	**6,432,455**	**5,824,883**	**607,572**	553,174
Leasehold improvements	**487,373**	**253,506**	**233,867**	278,469
Construction in progress	**1,783,633**	**-**	**1,783,633**	-
	25,103,999	**20,675,687**	**4,428,312**	3,437,899

As at December 31, 2025, the Association was obligated to pay $520,000 in committed costs related to construction in progress.

5. Payable to the Region of Halton

	2025	*2024*
2024 child care subsidies repayment	**1,383,288**	1,347,602
2025 cost-based funding repayment	**1,566,865**	-
	2,950,153	1,347,602

6. Deferred revenue

	2025	2024
Child care funding	**1,126,110**	946,931
Other organizations	**206,161**	228,425
Deferred membership and program fees	**103,883**	125,490
	1,436,154	1,300,846

7. Demand operating facility

The Association has available a demand operating facility at a rate of bank prime to a maximum of $2,000,000 (2024 - $2,000,000). There were no advances outstanding under this facility as at the year end.

The demand operating facility is secured by a general security agreement, an assignment of insurance and a first collateral mortgage for $8,000,000 on the land and building.

8. Deferred capital donations and grants

	2025	2024
Balance, beginning of the year	**1,760,957**	2,100,500
Proceeds from restricted capital contributions	**252,336**	194,165
Amounts amortized into revenue	**(589,258)**	(533,708)
	1,424,035	1,760,957

9. Net assets invested in capital assets

	2025	2024
Capital assets (Note 4)	**4,428,312**	3,437,899
Deferred capital donations and grants (Note 8)	**(1,424,035)**	(1,760,957)
	3,004,277	1,676,942

10. Internally restricted net assets

Internally restricted net assets represent funds specifically set aside by the Board of Directors to be used for capital expenditures or strategic operational investment should the Association be faced with unexpected or unforeseen challenges. The Board of Directors has approved the transfer of investment income earned or lost on the funds set aside for this purpose to internally restricted funds. During the year, a transfer of $264,363 (2024 - $604,585) was made from unrestricted net assets to internally restricted net assets.

11. YMCA fee assistance

In addition to the fee subsidies provided by the Regional Municipality of Halton (Note 12), the Association assisted families with direct fee assistance in memberships, programs and child care. The value of the fee assistance was $280,668 (2024 - $319,074) and the Association's revenues are net of this amount.

12. Child care government subsidies, other child care grants and miscellaneous revenue

	2025	*2024*
Child care government subsidies		
Regional municipality fees subsidies	**972,666**	1,555,773
Cost based funding	**9,804,065**	-
Local priorities funding	**976,335**	-
Canada-wide early learning and child care fee subsidy	**-**	4,584,075
Cost escalation - CWELCC	**-**	1,748,401
General operating grant	**-**	1,318,868
Wage enhancement	**-**	997,227
Wage floor	**-**	831,814
Minimum wage offset - CWELCC	**-**	145,778
Vacancy allowance - CWELCC	**-**	1,019,513
2024 CWELCC reconciliation adjustment	**(31,072)**	-
Enhanced support - for children 6 to 12	**280,413**	-
Enhanced support - for children 0 to 12	**-**	608,153
	12,002,407	12,809,602
Other child care grants and miscellaneous revenue		
Halton District School Board startup grant	**80,624**	-
Halton Region play based material and equipment funding	**-**	116,883
Halton Region repairs and maintenance funding	**-**	92,087
Staff development and retention programs	**-**	25,000
Other	**10,954**	76,975
	91,578	310,945

Child care government subsidies and other grants

The Association receives a number of different government subsidies and grants for licensed child care programs. During the year, there were changes to funding streams which included the separation of wage subsidy funding for programs serving children under 6 years of age from funding for programs serving children 6 to 12 years old. A description and a listing of the significant funding sources recognized in the Association's revenue are set out above.

Regional municipality fee subsidies

The Association receives fee subsidies on behalf of qualifying families based on income eligibility from the Regional Municipality of Halton. During the year, the Association received fee subsidies of $972,666 (2024 - $1,555,773) for licensed child care, which are reported in the child care subsidies revenue. An additional $369,709 (2024 - $292,610) in regional fee subsidies were received for eligible children participating in unlicensed camp and were reported in program revenue.

Canada-Wide Early Learning and Child Care Subsidy

The Association participates in the Canada-Wide Early Learning and Child Care (CWELCC) funding program for children under 6 years of age. This funding was announced by the Federal and Provincial Governments in 2022 with the objective of reducing the cost of child care for families to an average of $10 per day through a phased-in approach. Effective January 1, 2025, a fee cap of $22 per day was introduced for participating CWELCC programs.

In the previous year, CWELCC funding used a revenue replacement model that reimbursed child care operators for revenue lost due to fee reductions. In the previous year, CWELCC funding also included separate wage enhancement and other compensation grants for eligible staff costs.

Effective January 1, 2025, Ontario shifted to a cost-based funding model designed to fund actual eligible operating costs of delivering care up to a formula-determined maximum.

12. Child care government subsidies, other child care grants and miscellaneous revenue *(Continued from previous page)*

CWELCC funding is recognized as revenue in the period in which the related eligible expenditures are incurred. Any unspent amounts or amounts subject to repayment are recorded as payable to the Region of Halton. During the year, the Association recognized $9,804,065 in cost-based funding on the statement of revenue and expenses and as a result of the funding formula $1,566,865 of amounts received during the year is repayable to the Region of Halton on the statement of financial position (Note 5).

Local priorities funding

Local priorities funding is a targeted funding stream within Ontario’s child care system that allows municipalities to address specific child care needs in their communities. This funding has been made available to licensed child care centres enrolled in CWELCC for programs serving children aged 6 to 12. The funding is to be used for wage enhancement, workforce compensation, professional learning and other needs such as general operating expenses.

Enhanced support funding

Enhanced support funding is provided by the provincial government to deliver improved access and the optimal participation of children with special needs in licensed child care. During the year, this funding was provided to support inclusion activities for children 6 to 12 only. In the previous year, enhanced support funding was provided for the full age range of 0 to 12 years.

Other child care grants and miscellaneous revenue

Other child care grants received in 2025 by the Association include an amount of $175,000 from the Halton District School Board for startup costs for the Harvest Oak child care centre. An amount of $80,624 of this grant was used to purchase play based material and supplies and the remaining $94,376 was used to fund larger capital equipment.

13. Commitments

The Association leases premises and association services equipment in the normal course of its operations. The minimum annual payments are as follows:

2026	906,708
2027	575,548
2028	266,483
2029	43,194

In addition, the Association has entered into contracts with the Halton District School Board and Halton Catholic District School Board to provide before and after school programs with a flexible rental schedule based the number of rooms used for its various programs. The annual rent paid under the contracts for this year is $669,700 (2024 - $607,857). The contracts are scheduled to expire between 2026 and 2028.

14. Employee future benefits

The Association makes matching contributions to a defined contribution pension plan for its employees. Total pension expense included in the financial statements is $481,491 (2024 - $442,414).

The Association has no obligations in excess of the contributions noted above, as it does not have any defined benefit retirement plans.

15. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

15. Financial instruments *(Continued from previous page)*

Credit risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Association's credit risk is mainly related to accounts receivable. The Association has a large number of customers, which minimizes concentration of credit risk. Amount in allowance for doubtful accounts as at December 31, 2025 is $9,871 (2024 - $nil).

Market risk

Market risk is the risk that the fair value of future cash flows of the Association's financial instruments will fluctuate because of changes in market prices. The Association is exposed to this risk through its investments in equities.

Foreign currency risk

Foreign currency risk is the risk that the fair value of future cash flows of financial instruments will fluctuate due to changes in foreign exchange rates. Investments in equities of $890,764 (2024 - $607,013) were held in US dollars and converted to Canadian dollars at the December 31, 2025 spot exchange rate.

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2025, the most significant financial liabilities are accounts payable and accrued liabilities and payable to the Region of Halton.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Association is exposed to interest rate cash flow risk with respect to its investments which are subject to fluctuating interest rates.

16. Comparative figures

Certain comparative figures have been reclassified to conform with the current year presentation.

The presentation of child care government subsidies and other child care grants and miscellaneous revenue on the statement of revenue and expenses has been realigned based on the changes to the funding streams in the current year, which is further outlined in Note 12.

An amount of $107,876 previously recognized in deferred revenue has been reclassified to payable to the Region of Halton on the statement of financial position as at December 31, 2024.

Oakville Family YMCA
Schedule 1 - Schedule of Child Care Expenses
For the year ended December 31, 2025

	2025	*2024*
Child care		
Wages and benefits *(Note 12)*	**17,048,117**	15,385,691
Association services	**2,463,354**	2,314,653
Program supplies	**1,875,739**	1,676,525
Facility rental	**1,060,961**	949,416
Repairs and maintenance	**293,277**	360,524
YMCA Canada and other dues	**299,837**	296,592
Program delivery costs	**247,363**	209,001
Amortization of capital assets	**225,260**	129,883
	23,513,908	21,322,285

	2025	*2024*
Programs and membership		
Wages and benefits	**3,367,302**	3,172,391
Amortization of capital assets	**958,926**	920,920
Association services	**434,710**	345,868
Utilities	**365,775**	372,865
Repairs and maintenance	**479,131**	358,467
Program supplies	**304,100**	275,734
Program delivery costs	**124,249**	130,285
Facility rental	**82,002**	59,399
YMCA Canada and other dues	**52,912**	44,318
	6,169,107	5,680,247