



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Financial Statements**  
**Year Ended March 31, 2015**



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Index to Financial Statements**  
**Year Ended March 31, 2015**

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**INDEPENDENT AUDITOR'S REPORT**

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To the Directors of Rygiel Supports for Community Living

We have audited the accompanying financial statements of Rygiel Supports for Community Living, which comprise the statement of financial position as at March 31, 2015 and the statements of changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



Independent Auditor's Report to the Directors of Rygiel Supports for Community Living *(continued)*

Basis for Qualified Opinion

In common with many not-for-profit organizations, Rygiel Supports for Community Living derives revenue from donations and fundraising 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 Rygiel Supports for Community Living. Therefore, we were not able to determine whether any adjustments might be necessary to donation or fundraising revenue, excess of revenues over expenditures, and cash flows from operations for the year ended March 31, 2015, current assets and net assets as at April 1, 2014 and March 31, 2015.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Rygiel Supports for Community Living as at March 31, 2015 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.

Hamilton, Ontario  
June 16, 2015

CHARTERED ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Financial Position**  
**March 31, 2015**

|  | 2015                       | 2014                       |
|--|----------------------------|----------------------------|
| <b>ASSETS</b>  |                            |                            |
| <b>CURRENT</b>   |                            |                            |
| Cash (Notes 4, 5)  | \$ 1,018,540               | \$ 1,049,055               |
| Term deposit (Note 6)                                      | 150,000                    | -                          |
| Accounts receivable  | 82,499                     | 40,921                     |
| Government remittances receivable                          | 88,066                     | 87,796                     |
| Prepaid expenses   | 41,950                     | 47,448                     |
|  | <u>1,381,055</u>           | <u>1,225,220</u>           |
| CAPITAL ASSETS (Note 7)                                    | <u>2,998,098</u>           | <u>2,959,713</u>           |
|  | <u><b>\$ 4,379,153</b></u> | <u><b>\$ 4,184,933</b></u> |
| <b>LIABILITIES</b>   |                            |                            |
| <b>CURRENT</b>   |                            |                            |
| Accounts payable and accrued liabilities (Notes 8, 12, 14) | \$ 1,569,657               | \$ 1,293,038               |
| Replacement reserve fund (Note 4)                          | 104,337                    | 95,697                     |
| Personal needs trust (Note 9)                              | 16,036                     | 17,066                     |
| Due to related party (Note 10)                             | 3,058                      | 92,210                     |
|  | <u>1,693,088</u>           | <u>1,498,011</u>           |
| DEFERRED CONTRIBUTIONS (Note 11)                           | <u>1,126,425</u>           | <u>1,199,425</u>           |
|  | <u><b>2,819,513</b></u>    | <u><b>2,697,436</b></u>    |
| <b>CONTINGENT LIABILITIES (Note 12)</b>                    |                            |                            |
| <b>COMMITMENT (Note 16)</b>                                |                            |                            |
| <b>NET ASSETS</b>  |                            |                            |
| Unrestricted fund  | (534,610)                  | (733,949)                  |
| Capital assets fund  | 528,456                    | 555,766                    |
| Capital donation fund                                      | 1,565,794                  | 1,665,680                  |
|  | <u>1,559,640</u>           | <u>1,487,497</u>           |
|  | <u><b>\$ 4,379,153</b></u> | <u><b>\$ 4,184,933</b></u> |

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See notes to financial statements



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2015**

|  | Unrestricted<br>Fund | Capital Assets<br>Fund | Capital<br>Donation<br>Fund | 2015                | 2014         |
|--|----------------------|------------------------|-----------------------------|---------------------|--------------|
| <b>NET ASSETS - AS<br/>PREVIOUSLY<br/>REPORTED</b> | \$ (733,949)         | \$ 555,766             | \$ 1,665,680                | \$ <b>1,487,497</b> | \$ 1,303,204 |
| Prior period<br>adjustment                         | -                    | -                      | -                           | -                   | 93,148       |
| <b>AS RESTATED</b>                                 | (733,949)            | 555,766                | 1,665,680                   | <b>1,487,497</b>    | 1,396,352    |
| Excess of revenue<br>over<br>expenditures          | (661)                | (27,310)               | 100,114                     | <b>72,143</b>       | 91,145       |
| Interfund transfers<br>(Note 13)                   | 200,000              | -                      | (200,000)                   | -                   | -            |
| <b>NET ASSETS - END<br/>OF YEAR</b>                | \$ (534,610)         | \$ 528,456             | \$ 1,565,794                | \$ <b>1,559,640</b> | \$ 1,487,497 |



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Unrestricted Net Assets**  
**Year Ended March 31, 2015**

|   | 2015              | 2014              |
|---|-------------------|-------------------|
| <b>REVENUE</b>                                  |                   |                   |
| MCSS/MCYS funding <i>(Note 17) (Schedule 1)</i> | \$ 14,502,067     | \$ 14,052,940     |
| ODSP and OAS                                    | 1,322,364         | 1,278,965         |
| Less: accommodation portion <i>(Note 10)</i>    | (333,639)         | (313,177)         |
| Other revenue                                   | 41,030            | 101,678           |
| Administration fees                             | -                 | 3,068             |
| Parent fees                                     | 31,938            | 34,341            |
| Investment income                               | 5,553             | 5,841             |
|   | <u>15,569,313</u> | <u>15,163,656</u> |
| <b>REPLACEMENT RESERVE</b> <i>(Note 4)</i>      | <u>8,640</u>      | <u>8,640</u>      |
|   | <u>15,560,673</u> | <u>15,155,016</u> |
| <b>EXPENDITURES</b>                             |                   |                   |
| Administrative                                  | 319,301           | 340,265           |
| Building and property                           | 1,153,025         | 969,776           |
| Developmental services                          | 13,982,811        | 13,752,175        |
| Travel  | 106,197           | 92,800            |
|   | <u>15,561,334</u> | <u>15,155,016</u> |
| <b>DEFICIENCY OF EXPENDITURES OVER REVENUE</b>  | <u>\$ (661)</u>   | <u>\$ -</u>       |



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Capital Assets Fund**  
**Year Ended March 31, 2015**

|  | <b>2015</b>               | <b>2014</b>               |
|--|---------------------------|---------------------------|
| <b>REVENUE</b>                                 |                           |                           |
| Amortization of deferred contributions         | \$ 73,000                 | \$ 34,000                 |
| (Loss) gain on disposal of capital assets      | <u>(3,738)</u>            | <u>3,500</u>              |
|  | <b>69,262</b>             | <b>37,500</b>             |
| <b>EXPENDITURES</b>                            |                           |                           |
| Amortization of capital assets                 | <u>96,572</u>             | <u>84,109</u>             |
| <b>DEFICIENCY OF EXPENDITURES OVER REVENUE</b> | <b><u>\$ (27,310)</u></b> | <b><u>\$ (46,609)</u></b> |





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Capital Donation Fund**  
**Year Ended March 31, 2015**

|  | <b>2015</b>       | <b>2014</b>       |
|--|-------------------|-------------------|
| <b>REVENUE</b>                             |                   |                   |
| Donations                                  | \$ 120,035        | \$ 149,963        |
| Investment income                          | 4,439             | 3,828             |
|  | <u>124,474</u>    | <u>153,791</u>    |
| <b>EXPENDITURES</b>                        |                   |                   |
| Net capital transactions                   | 24,360            | 16,037            |
|  | <u>24,360</u>     | <u>16,037</u>     |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b> | <u>\$ 100,114</u> | <u>\$ 137,754</u> |



## RYGIEL SUPPORTS FOR COMMUNITY LIVING

### Statement of Cash Flows Year Ended March 31, 2015

|   | 2015                | 2014                |
|---|---------------------|---------------------|
| <b>OPERATING ACTIVITIES</b>               |                     |                     |
| Excess of revenue over expenditures       | \$ 72,143           | \$ 91,145           |
| Items not affecting cash:                 |                     |                     |
| Amortization of capital assets            | 96,572              | 84,109              |
| Loss (gain) on disposal of capital assets | 3,738               | (3,500)             |
| Amortization of deferred contributions    | (73,000)            | (34,000)            |
| Replacement reserve                       | 8,640               | 8,640               |
|   | <u>108,093</u>      | <u>146,394</u>      |
| Changes in non-cash working capital:      |                     |                     |
| Accounts receivable                       | (41,578)            | 11,148              |
| Government remittances receivable         | (270)               | 186,059             |
| Prepaid expenses                          | 5,498               | (4,722)             |
| Accounts payable and accrued liabilities  | 276,617             | 311,172             |
| Personal needs trust                      | (1,030)             | 1,616               |
| Deferred contributions                    | -                   | 124,177             |
|   | <u>239,237</u>      | <u>629,450</u>      |
| Cash flow from operating activities       | <u>347,330</u>      | <u>775,844</u>      |
| <b>INVESTING ACTIVITIES</b>               |                     |                     |
| Term deposit - net                        | (150,000)           | -                   |
| Purchase of capital assets                | (154,093)           | (31,378)            |
| Proceeds on disposal of capital assets    | 15,400              | 3,500               |
| Cash flow used by investing activities    | <u>(288,693)</u>    | <u>(27,878)</u>     |
| <b>FINANCING ACTIVITIES</b>               |                     |                     |
| Bank indebtedness                         | -                   | (310,000)           |
| Due from related party                    | (89,152)            | 109,649             |
| Cash flow used by financing activities    | <u>(89,152)</u>     | <u>(200,351)</u>    |
| <b>INCREASE (DECREASE) IN CASH FLOW</b>   | <u>(30,515)</u>     | <u>547,615</u>      |
| Cash - beginning of year                  | <u>1,049,055</u>    | <u>501,440</u>      |
| <b>CASH - END OF YEAR</b>                 | <u>\$ 1,018,540</u> | <u>\$ 1,049,055</u> |

See notes to financial statements



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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1. PURPOSE OF ORGANIZATION

Rygiel Supports for Community Living (the "Organization") is a not-for-profit organization which was incorporated on October 30, 2006 without share capital by letters of patent under the laws of the Province of Ontario and is a registered charitable organization under the Income Tax Act (Canada). As such it is exempt from income taxes and is able to issue donation receipts. The Organization's mandate is to support individuals in the community, who have multiple disabilities, by providing residential and respite services.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Financial instruments

*Measurement of financial instruments*

The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, term deposit, accounts receivable and government remittances receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, government remittances payable, personal needs trust and due to related party.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. Reversals are recognized in net income.

*Transaction costs*

The Organization recognizes its transaction costs in net income 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.

*(continues)*



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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

Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions related to expenses of future periods are recorded as deferred contributions and are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably assured.

Administration and parent fees are recognized in the period in which the related services are provided.

Interest income is recognized as revenue in the period earned.

Contributed services

Volunteers contributed an indeterminable number of hours per year to assist the Organization in carrying out its service delivery activities. Given the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Employee future benefits

The Organization participates in a defined contribution ("DC") pension plan for their employees. The costs of the DC pension plan representing the Organization's required contributions are charged to earnings in the year incurred.

Capital assets

Capital assets are recorded at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

|                        |          |                          |
|------------------------|----------|--------------------------|
| Buildings              | 40 years | straight-line method     |
| Buildings improvements | 40 years | straight-line method     |
| Computer equipment     | 6 years  | straight-line method     |
| Equipment              | 20%      | declining balance method |
| Vehicles               | 20%      | declining balance method |

Replacement reserve

The replacement reserve balance is an accumulation of an annual charge against earnings as opposed to a transfer of surplus.

*(continues)*



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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

Measurement uncertainty

The preparation of these 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 the disclosure of contingent liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Significant areas requiring the use of estimates include allowance for doubtful accounts receivable, determination of useful lives for amortization of capital assets and contingent gains or losses. Actual results could differ from these estimates.

3. 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. The following analysis provides information about the Organization's risk exposure and concentration as at March 31, 2015.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of trade receivables. As at March 31, 2015, two customers accounted for 62% of accounts receivable (2014 - 52%). The Organization performs ongoing credit evaluations and historically any credit losses have been within management's expectations. No allowances for doubtful accounts have been recognized as at March 31, 2015 and March 31, 2014.

4. INTERNALLY RESTRICTED CASH

|   | 2015              | 2014      |
|---|-------------------|-----------|
| Balance, beginning of the year            | \$ 95,697         | \$ 87,057 |
| Current year's appropriation              | <b>8,640</b>      | 8,640     |
|   | <b>\$ 104,337</b> | \$ 95,697 |
| Replacement reserves, funded, end of year | <b>\$ 104,337</b> | \$ 95,697 |

The Board of Directors has established a replacement reserve to provide for funding of future major maintenance on owned properties which is to be funded at the rate of \$960 per location per year. Currently, the Organization owns nine (2014 - nine) locations.

The Organization has internally restricted the Bingo cash account which is to be used for the purchase of vehicles, vehicles accessories and any vehicles repairs and maintenance. Currently the restricted cash balance is \$59,958 (2014 - \$56,926).

The Organization has internally restricted the sick leave cash account which is to be used for the Organization's employee accrued sick leave payable at March 31, 2015. Currently the restricted cash balance is \$41,701 (2014 - \$63,036).



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

**5. BANK FACILITY**

The Organization has an operating line of credit facility available to a maximum of \$600,000 bearing interest at the bank's prime rate plus 1.0% per annum. The facility is secured by a general security agreement over all present and future personal property of the Organization and is guaranteed by RHHC to a maximum of \$620,000. As at March 31, 2015, the Organization has not utilized this facility.

**6. TERM DEPOSIT**

Term deposit consists of a guaranteed investment certificate in the amount of \$150,000 (2014 - \$NIL) bearing interest at 2.2% per annum and maturing on July 17, 2019. This investment is internally restricted for capital expenditures and accordingly is classified as short term.

**7. CAPITAL ASSETS**

|                        | 2015                |                             | 2014                |                             |
|------------------------|---------------------|-----------------------------|---------------------|-----------------------------|
|                        | Cost                | Accumulated<br>amortization | Cost                | Accumulated<br>amortization |
| Land                   | \$ 1,752,759        | \$ -                        | \$ 1,752,759        | \$ -                        |
| Buildings              | 1,303,041           | 536,740                     | 1,303,041           | 504,164                     |
| Buildings improvements | 349,307             | 146,360                     | 349,307             | 137,103                     |
| Computer equipment     | 58,152              | 7,657                       | 40,740              | 6,120                       |
| Equipment              | 996,755             | 910,240                     | 996,755             | 881,402                     |
| Vehicles               | 172,868             | 33,787                      | 171,119             | 125,219                     |
|                        | <b>\$ 4,632,882</b> | <b>\$ 1,634,784</b>         | <b>\$ 4,613,721</b> | <b>\$ 1,654,008</b>         |
| Net book value         | <b>\$ 2,998,098</b> |                             | <b>\$ 2,959,713</b> |                             |

The Organization has determined that there was no impairment of capital assets as at March 31, 2015.

**8. GOVERNMENT LIABILITIES**

As at March 31, 2015, the amounts payable in respect of government remittances totaled \$177,027 (2014 - \$167,446) representing remittances payable for payroll taxes.

**9. PERSONAL NEEDS TRUST**

A Personal Needs Allowance Program, which was established by the MCSS, provides discretionary income to eligible adult recipients under the Developmental Services Act. These allowances cannot be used to supplement the Organization budget nor to pay for goods and services considered to be the responsibility of the Organization. The balance in this account represents the accumulated excess of personal needs allowance received over the actual expenditures to date.



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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**10. RELATED PARTY TRANSACTIONS**

The amount due to Rygiel Homes Housing Corporation ("RHHC"), a not-for-profit organization related by virtue of common management is unsecured, non-interest bearing and payable on demand. Balance consists mostly of rent and Sienna project costs payable to RHHC.

During the year, the Organization paid rent of \$333,639 (2014 - \$313,177) to RHHC. These transactions were made in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

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**11. DEFERRED CONTRIBUTIONS**

Deferred contributions reported in the Capital Assets Fund include the unamortized portions of contributed capital assets and restricted contributions relating to the Province of Ontario capital grants used to acquire various residences and other capital assets. The changes for the year in the deferred contributions balance reported in the Capital Asset Fund are as follows:

|  | <u>2015</u>         | <u>2014</u>         |
|--|---------------------|---------------------|
| Balance, beginning of the year               | \$ 1,199,425        | \$ 1,109,248        |
| Amounts amortized into income                | (73,000)            | (39,823)            |
| Grants received (repaid) in the current year | -                   | 130,000             |
| Balance, end of year                         | <u>\$ 1,126,425</u> | <u>\$ 1,199,425</u> |

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**12. CONTINGENT LIABILITIES**

During the prior year, the Organization had fire code regulation inspections which resulted in installation of fire sprinklers required in most of the supported homes. Liabilities are accrued to record the estimated costs related to purchase the hardware and installation of the fire sprinkler's along with other required renovations as the Organization is obligated or likely to be obligated to incur such costs. The Organization has estimated and accrued a total cost of \$293,472 (2014 - \$310,668) to satisfy fire code regulation requirements. Any additional costs above the accrued amount will be recognized and expensed in the year incurred. These potential estimated expenses cannot be determined at this time.

The organization has accrued \$51,000 related to an unresolved personnel matter initiated prior to the fiscal year end. Due to external circumstances, this process has been delayed. Any additional costs above the accrued amount will be expensed in the year incurred although no additional costs are expected at this time.

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**13. INTERFUND TRANSFERS**

The Board of Directors has approved an interfund transfer from the Capital Donation Fund to the Unrestricted Fund of \$200,000 to provide assistance with covering the operating expenses that have not been funded.

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**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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**14. MCSS/MCYS FUNDED PROGRAMS**

The Organization has various contracts with the Ministry of Community and Social Services ("MCSS") and Ministry of Community and Youth Services ("MCYS") (collectively the "Ministries"). These contracts require that all surplus or deficits resulting from operational activities of the Organization be subject to approval and direction of the Ministries. One requirement of the Organization's contracts with the Ministry is the production by management of Transfer Payment Annual Reconciliation Reports ("TPAR") which summarizes all revenues and expenditures and any resulting surplus or deficits that relate to the contracts. All TPAR reports up to 2014 have been approved. The current year payable of \$25,591 (2014 - \$64,919) is subject to approval and the amount may change based on the discretion of the Ministries. Refer to Schedule 1 for further details.

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**15. PAY EQUITY**

Although not funded, the organization continues to meet its annual Pay Equity obligations under the Ontario Pay Equity Act through prudent management of expenditures. This practice is precarious in nature and not sustainable.

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**16. COMMITMENT**

The Organization has entered into a lease agreement for its premises expiring in January 2016. Minimum lease payments, exclusive of certain common costs, in the aggregate and for the next year is as follow:

|                            |                  |
|----------------------------|------------------|
| Year ending March 31, 2016 | <u>\$ 48,436</u> |
|----------------------------|------------------|

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**17. ECONOMIC DEPENDENCE**

The Organization derives a significant portion of its contributions from MCSS which is subject to annual compliance requirements and consequently the ongoing operations are considered to be dependent on continued funding from MCSS.

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**18. EMPLOYEE FUTURE BENEFITS**

The defined contribution plan is funded jointly by employer and employee contributions. The Organization's contribution to the plan for the year was \$281,218 (2014 - \$283,027).

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**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**SCHEDULE OF OPERATIONS FOR MCSS/MCYS FUNDED PROGRAMS**

YEAR ENDED MARCH 31, 2015

|  | 8847                            | 8815                   | 9110                                  | 9112                                  | 9130                                | 9131                                      | A510                         | A353                                  | A352                                    | A354                                  | A345                                   | Total                       |
|--|---------------------------------|------------------------|---------------------------------------|---------------------------------------|-------------------------------------|---|------------------------------|---------------------------------------|---|---------------------------------------|--|-----------------------------|
|  | Supported Group Living (Note 8) | Minor Capital (Note 8) | Intensive Support Residences (Note 8) | Supported Independent Living (Note 8) | Caregiver Respite Supports (Note 8) | Community Participation Supports (Note 8) | Out of Home Respite (Note 8) | Intensive Treatment Services (Note 8) | Access Intake Service Planning (Note 8) | Service Coordination Process (Note 8) | Individual Placements Funding (Note 8) | MCSS/MCYS Programs (Note 8) |
| <b>REVENUE</b>                             |                                 |                        |                                       |                                       |                                     |   |                              |                                       |   |                                       |  |                             |
| MCSS/MCYS                                  | 10,557,658                      | 3,500                  | 2,340,342                             | 181,545                               | 135,323                             | 593,415                                   | 283,251                      | 199,625                               | 2,445                                   | 1,630                                 | 89,348                                 | 14,358,067                  |
| Other                                      | 1,256,770                       |                        | 182,220                               | 4,560                                 |                                     | 13,029                                    |                              |                                       |   |                                       |  | 1,456,579                   |
| Investment income                          |                                 |                        |                                       |                                       |                                     |   |                              |                                       |   |                                       |  |                             |
| <b>TOTAL REVENUE</b>                       | <b>\$ 11,794,408</b>            | <b>\$ 3,500</b>        | <b>\$ 2,522,562</b>                   | <b>\$ 186,105</b>                     | <b>\$ 135,323</b>                   | <b>\$ 596,444</b>                         | <b>\$ 283,251</b>            | <b>\$ 199,625</b>                     | <b>\$ 2,445</b>                         | <b>\$ 1,630</b>                       | <b>\$ 89,348</b>                       | <b>\$ 15,814,646</b>        |
| <b>EXPENDITURES</b>                        |                                 |                        |                                       |                                       |                                     |   |                              |                                       |   |                                       |  |                             |
| Salaries & benefits                        | 9,753,872                       |                        | 1,816,953                             | 36,806                                | 35,870                              | 309,453                                   | 22,928                       | 12,304                                | 2,445                                   | 1,630                                 |  | 12,062,259                  |
| Travel                                     | 77,649                          |                        | 22,991                                |                                       |                                     | 313                                       | 232                          | 180                                   |   |                                       |  | 101,365                     |
| Training                                   | 36,860                          |                        | 10,758                                |                                       |                                     | 22  |                              |                                       |   |                                       |  | 47,630                      |
| Program expenses                           | 348,090                         |                        | 71,014                                | 125,896                               | 90,459                              | 34,227                                    | 245,495                      | 176,128                               |   |                                       | 89,348                                 | 1,180,657                   |
| Building occupancy                         | 1,120,233                       | 3,804                  | 77,504                                | 4,051                                 |                                     | 166,237                                   |                              |                                       |   |                                       |  | 1,371,829                   |
| Administrative                             | 47,794                          |                        | 9,738                                 | 243                                   | 8,825                               | 2,266                                     |                              |                                       |   |                                       |  | 68,897                      |
| Amortization                               |                                 |                        |                                       |                                       |                                     |   |                              |                                       |   |                                       |  |                             |
| Allocated central admin                    | 409,920                         |                        | 519,472                               | 19,109                                |                                     | 23,897                                    |                              |                                       |   |                                       |  | 966,398                     |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 11,794,408</b>            | <b>\$ 3,804</b>        | <b>\$ 2,522,430</b>                   | <b>\$ 186,105</b>                     | <b>\$ 135,155</b>                   | <b>\$ 596,445</b>                         | <b>\$ 268,673</b>            | <b>\$ 188,612</b>                     | <b>\$ 2,445</b>                         | <b>\$ 1,630</b>                       | <b>\$ 89,348</b>                       | <b>\$ 15,238,347</b>        |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                     | <b>\$ (304)</b>        | <b>\$ 132</b>                         | <b>\$ -</b>                           | <b>\$ 173</b>                       | <b>\$ (1)</b>                             | <b>\$ 14,578</b>             | <b>\$ 11,013</b>                      | <b>\$ -</b>                             | <b>\$ -</b>                           | <b>\$ -</b>                            | <b>\$ 25,991</b>            |