



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Financial Statements**  
**Year Ended March 31, 2021**





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
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**Year Ended March 31, 2021**

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**INDEPENDENT AUDITOR'S REPORT**

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To the Directors of Rygiel Supports for Community Living

*Qualified Opinion*

We have audited the financial statements of Rygiel Supports for Community Living (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Basis for Qualified Opinion*

In common with many not-for-profit organizations, the Organization 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 the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations or fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2021, current assets and net assets as at March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation of scope.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal



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

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 relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Vine and Partners LLP



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Financial Position**  
**March 31, 2021**

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Notes 5, 4)	\$ 2,005,123	\$ 474,466
Term deposits (Note 6)	20,374	1,032,030
Accounts receivable	256,006	138,613
Sales tax recoverable	45,187	27,193
Prepaid expenses	41,791	55,117
	2,368,481	1,727,419
CAPITAL ASSETS (Note 7)	2,778,405	2,826,181
	<b>\$ 5,146,886</b>	<b>\$ 4,553,600</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Notes 8, 12)	\$ 2,050,996	\$ 1,485,148
Replacement reserve fund (Note 4)	156,177	147,537
	2,207,173	1,632,685
DEFERRED CONTRIBUTIONS (Note 10)	1,021,030	1,122,414
	<b>3,228,203</b>	<b>2,755,099</b>
<b>NET ASSETS</b>		
Unrestricted fund	(71,485)	(65,394)
Capital assets fund	230,188	288,805
Capital donation fund	1,759,980	1,575,090
	1,918,683	1,798,501
	<b>\$ 5,146,886</b>	<b>\$ 4,553,600</b>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See Accompanying Notes to the Financial Statements





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2021**

	Unrestricted Fund	Capital Assets Fund	Capital Donation Fund	<b>2021</b>	2020
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ (65,394)	\$ 288,805	\$ 1,575,090	<b>\$ 1,798,501</b>	\$ 1,665,053
Excess (deficiency) of revenue over expenditures	(6,091)	(58,617)	184,890	<b>120,182</b>	133,448
Interfund transfers ( <i>Note 11</i> )	-	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (71,485)</b>	<b>\$ 230,188</b>	<b>\$ 1,759,980</b>	<b>\$ 1,918,683</b>	<b>\$ 1,798,501</b>





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Unrestricted Net Assets**  
**Year Ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
MCCSS/CYMH funding <i>(Note 15) (Schedule 1)</i>	<b>\$ 16,468,661</b>	\$ 15,191,872
ODSP and OAS	<b>1,269,073</b>	1,286,521
Less: accommodation portion	<b>(336,000)</b>	(335,500)
OMERS	-	10,219
Other revenue	<b>285,508</b>	290,429
Parent fees	-	21,909
Investment income	<b>4,462</b>	5,587
	<b>17,691,704</b>	16,471,037
<b>EXPENDITURES</b>		
Administrative	<b>347,595</b>	359,528
Building and property	<b>960,196</b>	907,891
Developmental services	<b>16,332,719</b>	15,173,925
Travel	<b>57,285</b>	75,131
	<b>17,697,795</b>	16,516,475
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	<b>\$ (6,091)</b>	\$ (45,438)





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Capital Assets Fund**  
**Year Ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Amortization of deferred contributions <i>(Note 10)</i>	\$ 105,172	\$ 109,363
<b>EXPENDITURES</b>		
Amortization of capital assets	<u>163,789</u>	<u>159,506</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	<u>\$ (58,617)</u>	<u>\$ (50,143)</u>







**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Operations - Capital Donation Fund**  
**Year Ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Donations ( <i>Note 10</i> )	\$ 181,397	\$ 230,360
Investment income	<u>22,142</u>	<u>23,953</u>
	<u>203,539</u>	<u>254,313</u>
<b>EXPENDITURES</b>		
Net capital transactions	10,009	16,644
Replacement reserve ( <i>Note 4</i> )	<u>8,640</u>	<u>8,640</u>
	<u>18,649</u>	<u>25,284</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>\$ 184,890</u>	<u>\$ 229,029</u>





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Statement of Cash Flow**  
**Year Ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 120,182	\$ 133,448
Items not affecting cash:		
Amortization of capital assets	163,789	159,506
Amortization of deferred contributions	(105,172)	(109,363)
Replacement reserve	8,640	8,640
	<u>187,439</u>	<u>192,231</u>
Changes in non-cash working capital:		
Accounts receivable	(117,393)	78,976
Term deposits	1,011,656	10,567
Sales tax recoverable	(17,994)	4,940
Prepaid expenses	13,326	(16,534)
Accounts payable and accrued liabilities	565,849	(60,111)
Personal needs trust	-	(98)
Deferred contributions	3,788	(45,624)
	<u>1,459,232</u>	<u>(27,884)</u>
Cash flow from operating activities	<u>1,646,671</u>	<u>164,347</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(116,014)</u>	<u>(4,194)</u>
<b>INCREASE IN CASH FLOW</b>	<b>1,530,657</b>	<b>160,153</b>
Cash - beginning of year	<u>474,466</u>	<u>314,313</u>
<b>CASH - END OF YEAR</b>	<b>\$ 2,005,123</b>	<b>\$ 474,466</b>





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2021**

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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 consolidation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and within the framework of the following 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 deposits, accounts receivable and sales tax recoverable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

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.

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**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2021**

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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

The Organization's policy is to capitalize all acquisitions of capital assets. Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated useful life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are recorded at cost and are being amortized over their estimated useful lives at the following annual 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, 2021**

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

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

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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, 2021.

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, 2021, three customers accounted for 64% of accounts receivable (2020 - 28%). 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, 2021 and March 31, 2020.

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4. INTERNALLY RESTRICTED CASH

	<u>2021</u>	<u>2020</u>
Balance, beginning of the year	\$ 147,537	\$ 138,897
Current year's appropriation	8,640	8,640
	<u>\$ 156,177</u>	<u>\$ 147,537</u>
Replacement reserves, funded, end of year	<u>\$ 156,177</u>	<u>\$ 147,537</u>

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 (2020 - nine) locations. As approved by the board of directors in the current year the replacement reserve is to be generated out of the capital donations fund, see Note 11 for further details.

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. As at March 31, 2021, the restricted cash balance is \$25,541 (2020 - \$89,459).

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**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2021**

5. BANK FACILITY

The Organization has an operating line of credit facility available to a maximum of \$400,000 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 another non-profit organization to a maximum of \$620,000. As at March 31, 2021, the Organization has utilized \$NIL (2020 - \$NIL) of this facility.

6. TERM DEPOSITS

Term deposit consists of several guaranteed investment certificates bearing interest at rates ranging from 1.3% - 1.4% per annum and maturing at various dates from July 25, 2021 to July 31, 2022, respectively. These investments are internally restricted for capital expenditures and accordingly classified as short term.

7. CAPITAL ASSETS

	Cost	Accumulated amortization	<b>2021 Net book value</b>	2020 Net book value
Land	\$ 1,752,759	\$ -	\$ 1,752,759	\$ 1,752,759
Buildings	1,303,021	732,195	570,826	603,402
Buildings improvements	709,857	468,788	241,069	270,007
Computer equipment	88,837	74,226	14,611	19,958
Equipment	1,100,702	1,037,357	63,345	74,928
Vehicles	258,845	123,050	135,795	105,127
	<b>\$ 5,214,021</b>	<b>\$ 2,435,616</b>	<b>\$ 2,778,405</b>	<b>\$ 2,826,181</b>

The Organization has determined that there was no impairment of capital assets as at March 31, 2021.

8. GOVERNMENT LIABILITIES

As at March 31, 2021, the amounts payable in respect of government remittances totaled \$339,117 (2020 - \$166,382) representing remittances payable for payroll taxes.

9. PERSONAL NEEDS TRUST

A Personal Needs Allowance Program, which was established by the MCCSS, 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. The excess allowance has been fully spent in the current year.



**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2021**

**10. 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:

	<b>2021</b>	<b>2020</b>
Balance, beginning of the year	<b>\$ 1,122,414</b>	\$ 1,277,400
Amounts amortized into income - Capital asset fund	<b>(105,172)</b>	(109,363)
Amounts amortized into income - Capital donation fund	-	(111,612)
Grants received (repaid) in the current year	<b>3,789</b>	65,989
	<b>\$ 1,021,031</b>	\$ 1,122,414

**11. INTERFUND TRANSFERS**

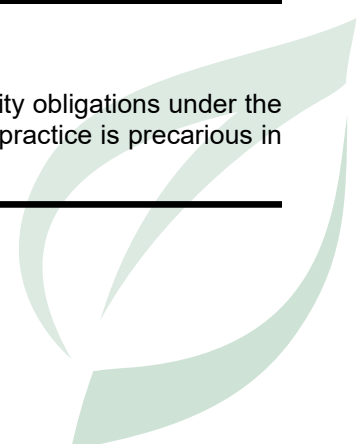
The Board of Directors has not approved an interfund transfer from the Capital Donation Fund to the Unrestricted Fund in the current year (2020 - \$NIL). All monies generated for the replacement reserve continue to be paid out of the capital donation fund. This is to ensure that more general funds be available to cover the operating expenses that have not been funded.

**12. MCCSS/CYMH FUNDED PROGRAMS**

The Organization has various contracts with the Ministry of Children, Community and Social Services ("MCCSS") and Ministry of Child and Youth Health ("CYMH") (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 2020 have been approved. The current year payable of \$442,913 (2020 - \$343,490) is subject to approval and the amount may change based on the discretion of the Ministries. The current year payable is a result of unspent family allocations. Refer to Schedule 1 for further details.

**13. 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.





**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**Notes to Financial Statements**  
**Year Ended March 31, 2021**

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14. COMMITMENTS

The Organization has entered into a lease agreement for its premises expiring in September 2021. Minimum lease payments, inclusive of certain common costs, in the aggregate and for the next year is as follow:

Year ending March 31, 2022      \$ 378,220

In addition to the commitment to lease the property as described above the Organization has also entered a commitment to sub-lease a portion of the premise. The lease is a 5 year term commencing October 1, 2016 with an option to renew for an additional 5 years. The annual base rent is \$75,957 with an increase on the annual anniversary dates.

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15. ECONOMIC DEPENDENCE

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

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16. 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 \$298,705 (2020 - \$288,274).

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17. COVID-19 IMPACT

As a result of the coronavirus (COVID-19) pandemic, the Organization has temporarily had to stop or modify all fundraising and community programs as of March 20, 2020. The Organization has increased safety protocols to help protect all employees, residents, members and the community involved. Due to the high uncertainty associated with the unprecedented nature of the pandemic, the Organization cannot reasonably estimate the extent on the financial position, operations and cash flows in the subsequent year end.

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**RYGIEL SUPPORTS FOR COMMUNITY LIVING**  
**SCHEDULE OF OPERATIONS FOR MCCSS/CYMH FUNDED PROGRAMS**  
**YEAR ENDED MARCH 31, 2021**

	F510	F510	E644	E532	Total MCCSS Programs (Note 12)	CYMH Intensive Treatment Services (Note 12)	CYMH Case Management and Service Coordination (Note 12)	CYMH Coordinated Access and Intake (Note 12)	Total CYMH Programs (Note 12)	Total MCCSS/CYMH Programs (Note 12)
	DSRS-Adults Community Accommodation (Note 12)	Adults' DS Community Support Services (Note 12)	Complex Special Needs (Note 12)	Respite Services (Note 12)						
<b>REVENUE</b>										
MCCSS/CYMH	13,906,773	779,964	199,625	283,250	15,169,612	10,185	1,630	2,445	14,260	15,183,872
Pandemic Pay	654,706	19,221			673,927					673,927
Wage Enhancement	598,096	20,310		6,716	625,122					625,122
Other	1,313,921			-	1,313,921					1,313,921
<b>TOTAL REVENUE</b>	<b>\$ 16,473,496</b>	<b>\$ 819,495</b>	<b>\$ 199,625</b>	<b>\$ 289,966</b>	<b>\$ 17,782,582</b>	<b>\$ 10,185</b>	<b>\$ 1,630</b>	<b>\$ 2,445</b>	<b>\$ 14,260</b>	<b>\$ 17,796,842</b>
<b>EXPENDITURES</b>										
Salaries and benefits	13,511,796	328,739	4,857	21,646	13,867,038	10,185			10,185	13,877,223
Travel	55,241	-			55,241				-	55,241
Training	42,989	125			43,114				-	43,114
Program	799,196	90,299	151,238	212,427	1,253,160				-	1,253,160
Building occupancy	894,133	56,883			951,016				-	951,016
Administrative	10,187	2,987			13,174				-	13,174
Allocated central admin	1,444,693	58,718			1,503,411		1,630	2,445	4,075	1,507,486
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,758,235</b>	<b>\$ 537,751</b>	<b>\$ 156,095</b>	<b>\$ 234,073</b>	<b>\$ 17,686,154</b>	<b>\$ 10,185</b>	<b>\$ 1,630</b>	<b>\$ 2,445</b>	<b>\$ 14,260</b>	<b>\$ 17,700,414</b>
<b>EXCESS OF REVENUE OVER</b>										
<b>EXPENDITURES</b>	<b>\$ (284,739)</b>	<b>\$ 281,744</b>	<b>\$ 43,530</b>	<b>\$ 55,893</b>	<b>\$ 96,428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,428</b>
<b>FUNDING FLEXIBILITY</b>	<b>\$ 281,744</b>	<b>\$ (281,744)</b>			<b>\$ -</b>					<b>\$ -</b>
<b>DEFICIT FUNDED BY</b>										
<b>ORGANIZATION</b>	<b>(2,995)</b>	<b>-</b>			<b>(2,995)</b>					<b>(2,995)</b>
<b>SURPLUS RECOVERY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,530</b>	<b>\$ 55,893</b>	<b>\$ 99,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,423</b>

