

EveryMind Mental Health Services

Financial statements
March 31, 2021



Independent auditor's report

To the Board of Directors of EveryMind Mental Health Services

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of EveryMind Mental Health Services (the Organization) as at March 31, 2021 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.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- the statement of operations for the year then ended;
- the statement of changes in net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Ontario
June 9, 2021

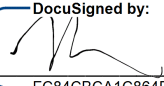
EveryMind Mental Health Services

Statement of Financial Position

As at March 31, 2021

	2021 \$	2020 \$
Assets		
Current assets		
Cash	6,788,559	3,274,001
Accounts receivable	8,422	125,261
GST/HST recoverable	187,529	185,240
Prepaid expenses	69,473	64,534
	<u>7,053,983</u>	<u>3,649,036</u>
Capital assets (note 3)	<u>1,934,113</u>	<u>1,856,479</u>
	<u>8,988,096</u>	<u>5,505,515</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 11)	1,310,368	1,016,578
Deferred contribution grants (note 6)	2,714,390	304,068
Mortgages payable (note 4)	15,859	16,873
	<u>4,040,617</u>	<u>1,337,519</u>
Mortgages payable (note 4)	270,742	288,066
Deferred contributions related to capital assets (note 5)	<u>560,290</u>	<u>667,586</u>
	4,871,649	2,293,171
Net Assets		
Internally restricted	<u>4,116,447</u>	<u>3,212,344</u>
	<u>8,988,096</u>	<u>5,505,515</u>
Commitments (note 8)		

Approved by the Board of Directors

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Director

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Director

The accompanying notes are an integral part of these financial statements.

EveryMind Mental Health Services

Statement of Operations

For the year ended March 31, 2021

	2021 \$	2020 \$
Revenue		
Province of Ontario	19,323,076	18,248,997
United Way	-	328,608
City of Mississauga	-	40,115
Service fees	153,909	1,313,197
Region of Peel	1,739,628	1,946,900
Fundraising, grants and interest income (note 9)	385,455	463,313
	<u>21,602,068</u>	<u>22,341,130</u>
Operating costs		
Salaries and benefits	17,205,269	18,042,667
Purchased services	997,425	1,360,162
Building occupancy (note 4)	1,573,626	1,466,518
Program and operating	1,670,880	1,664,683
HST/GST recoveries	(300,438)	(298,292)
	<u>21,146,762</u>	<u>22,235,738</u>
Excess of revenue over operating costs before the undernoted	455,306	105,392
Amortization of deferred contributions related to capital assets (note 5)	107,296	108,239
Amortization of capital assets	<u>(430,597)</u>	<u>(425,668)</u>
Excess (deficiency) of revenue over operating costs for the year before gain on sale of capital assets and gain on discontinued operation	132,005	(212,037)
Gain on sale of capital assets (note 3)	772,098	-
Gain on discontinued operation (note 12)	-	220,332
Excess of revenue over operating costs for the year	<u>904,103</u>	<u>8,295</u>

The accompanying notes are an integral part of these financial statements.

EveryMind Mental Health Services

Statement of Changes in Net Assets

For the year ended March 31, 2021

	2021		
	Unrestricted \$	Internally restricted \$	Total \$
Balance – Beginning of year	-	3,212,344	3,212,344
Transfer from internally restricted (note 7)	675,000	(675,000)	-
Excess of revenue over operating costs	904,103	-	904,103
Transfer to internally restricted (note 7)	(1,579,103)	1,579,103	-
Balance – End of year	-	4,116,447	4,116,447
	2020		
	Unrestricted \$	Internally restricted \$	Total \$
Balance – Beginning of year	-	3,204,049	3,204,049
Transfer from internally restricted (note 7)	675,000	(675,000)	-
Excess of revenue over operating costs	8,295	-	8,295
Transfer to internally restricted (note 7)	(683,295)	683,295	-
Balance – End of year	-	3,212,344	3,212,344

The accompanying notes are an integral part of these financial statements.

EveryMind Mental Health Services

Statement of Cash Flows

For the year ended March 31, 2021

	2021 \$	2020 \$
Cash provided by (used in)		
Operating activities		
Excess of revenue over operating costs for the year	904,103	8,295
Adjustments of non-cash items		
Amortization of capital assets	430,597	425,668
Amortization of deferred contributions related to capital assets	(107,296)	(108,239)
Gain on sale of capital assets	(772,098)	(299,866)
Net changes in working capital items		
Accounts receivable	116,839	(32,383)
GST/HST recoverable	(2,289)	7,611
Prepaid expenses	(4,939)	-
Accounts payable and accrued liabilities	293,790	72,551
Deferred contribution grants	2,410,322	(188,557)
	<u>3,269,029</u>	<u>(114,920)</u>
Investing activities		
Purchase of capital assets	(541,132)	(427,240)
Disposal of capital assets	805,000	915,916
	<u>263,868</u>	<u>488,676</u>
Financing activities		
Repayments of mortgages payable	(18,339)	(488,188)
Change in cash during the year	<u>3,514,558</u>	<u>(114,432)</u>
Cash – Beginning of year	<u>3,274,001</u>	<u>3,388,433</u>
Cash – End of year	<u>6,788,559</u>	<u>3,274,001</u>

The accompanying notes are an integral part of these financial statements.

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

1 Nature of activities

Peel Children's Centre was incorporated under the laws of the Province of Ontario as a non-share capital corporation on December 21, 1984. On April 1, 2020, Peel Children's Centre and Nexus Youth Services amalgamated to become EveryMind Mental Health Services. EveryMind Mental Health Services (the Organization or EveryMind) was incorporated on the same date under the laws of the Province of Ontario as a non-share capital corporation.

Its purpose is to maintain a children's mental health centre under the Child Family Services Act 1984.

The Organization is designated as a registered charity and accordingly is not subject to income tax and is entitled to issue official income tax receipts in respect of contributions.

On March 11, 2020, the World Health Organization characterized the COVID-19 virus as a pandemic. Due to the escalation of cases, the Ontario provincial government issued an order to close all non-essential businesses on March 23, 2020. The Organization has indicated that it assesses itself as an essential business. The duration and impact of the pandemic cannot be predicted, and it may negatively impact the national or global economy, demand for the Organization's products, supplies to the Organization and workforce availability, and the Organization's financial results could be adversely affected. Management is in the process of assessing the impact. However, the extent to which COVID-19 will impact the results is dependent on future developments, which cannot be quantified at this time. The Organization continues to provide services and continues to receive funding and there has been no impact to the financial statements as at March 31, 2021.

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 (ASNPO) applied within the framework of the accounting policies summarized below.

Reporting controlled not-for-profit organizations

The Organization does not consolidate its controlled not-for-profit organizations but provides disclosures for the controlled organization.

Revenue recognition

The Organization follows the deferral method of accounting for contributions, which include donations from fundraising and government grants from the Province of Ontario and the Region of Peel.

The Organization is funded by the Province of Ontario in accordance with budget arrangements by the Ministry of Children and Youth Services (the Ministry). Operating grants are recorded as revenue in the period to which they relate. For grants approved and services provided, but for which funds were not received at the end of an accounting period, a receivable is accrued and recorded as revenue. Where a grant has been received and a portion of it relates to a future period or is provided for a specific use, it is deferred and recognized in a subsequent period or when the related expenses are incurred.

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

Revenue earned from service fees is recognized when the service is performed in accordance with a predetermined arrangement.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets. Contributions restricted for the purchase of land are recognized as direct increases in net assets.

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

Contributed services and materials

The work of the Organization is supported by contributions of services and materials. The Organization does not record the value of contributed services unless the fair value can be reasonably estimated and the services are normally purchased by the Organization and would be paid for if not contributed.

The value of the services contributed by volunteers is not reflected in these financial statements.

Financial instruments

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instrument at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized on a straight-line basis. Interest expense on financial liabilities is recorded in program and operating costs in the statement of operations.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines whether there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of (i) the present value of the expected cash flows; (ii) the amount that could be realized from selling the financial asset; or (iii) the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value. Impairments are recognized through the use of an allowance account, with a corresponding charge in the statement of operations.

It is management's opinion that the Organization is not exposed to significant market rate risk, credit risk and foreign currency risk.

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

Liquidity risk

Liquidity risk is the risk EveryMind will not be able to meet its financial obligations as they fall due. EveryMind manages its liquidity risk by forecasting cash flows from operations and anticipating activities to ensure it has sufficient available funds to meet current and foreseeable financial requirements.

Interest rate risk

Interest on EveryMind's mortgages is variable based on the lender's prime rates. This exposes EveryMind to the risk of changing interest rates that may have an effect on earnings in future years. EveryMind does not use derivative instruments to reduce its exposure to interest rate risk.

Internally restricted amounts

The internally restricted amounts have been restricted by a motion of the Board of Directors (the Board) to be used to fund future period operations and other special projects. Use of this amount is at the discretion of the Board.

On an annual basis, the Board approves the use of the internally restricted amount to fund the operations up to a maximum amount based on the annual budget. Any amounts required in excess of this approved amount or for additional special projects are approved by the Board on an ad hoc basis.

Capital assets

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 expenses. Betterments that extend the estimated 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 net realizable value. Amortization is based on a straight-line basis as follows:

Buildings	20 years
Buildings – Kitchen, Roof	15 years
Buildings – Bathroom, Driveway, Flooring, Furnace	10 years
Furniture and equipment	5 years
Computer hardware and software	3 years
Automobile	5 years
Leasehold improvements	over the lease term

Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that may affect the reported amounts of certain assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and operating costs during the reporting period. Actual results could differ from those estimates.

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

3 Capital assets

			2021	2020
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Land	472,763	-	472,763	505,665
Buildings	3,616,612	2,801,393	815,219	850,134
Furniture and equipment	1,159,729	1,018,023	141,706	111,361
Computer hardware and software	1,327,158	1,173,008	154,150	133,226
Automobile	174,042	130,575	43,467	76,201
Leasehold improvements	1,043,806	736,998	306,808	179,892
	<u>7,794,110</u>	<u>5,859,997</u>	<u>1,934,113</u>	<u>1,856,479</u>

During 2021, the Organization disposed of property in Elgin, which comprised of buildings with a net book value of \$nil and land with a net book value of \$32,902 for proceeds of \$805,000 resulting in a gain of \$772,098.

4 Mortgages payable

	2021 \$	2020 \$
Mortgage payable on property in Brampton, Ontario, repayable in monthly instalments of \$2,109 principal and interest combined, bearing a variable interest rate of prime (2020 – prime), due April 2025; total interest paid on the mortgage during fiscal 2021 was \$6,887 (2020 – \$12,293)	286,601	304,939
Less: Current portion	<u>15,859</u>	<u>16,873</u>
	<u>270,742</u>	<u>288,066</u>

The mortgages are secured by the related properties. Interest expense has been included in building occupancy costs. Scheduled principal repayments on mortgages payable in the future are as follows:

	\$
2022	<u>-</u>

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

5 Deferred contributions related to capital assets

Deferred contributions related to capital assets represent the unamortized amount of grants received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2021 \$	2020 \$
Balance – Beginning of year	667,586	775,825
Amounts amortized to revenue	(107,296)	(108,239)
	<hr/>	<hr/>
Balance – End of year	560,290	667,586

6 Deferred contribution grants

Changes in deferred contribution grants are as follows:

	2021 \$	2020 \$
Balance – Beginning of year	304,068	492,625
Less: Amounts recognized as revenue in the year	(1,012,235)	(2,716,077)
Add: Amounts received	3,422,557	2,527,520
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Balance – End of year	2,714,390	304,068

7 Transfers

The Organization's Board approved a transfer from internally restricted net assets to unrestricted net assets in the amount of \$675,000 (2020 – \$675,000) and a transfer from unrestricted net assets to internally restricted net assets in the amount of \$1,579,103 (2020 – \$683,295).

8 Commitments

a) Operating leases

	Real property \$	Other \$	Total \$
2022	586,983	34,592	621,575
2023	583,532	29,954	613,486
2024	586,795	17,180	603,975
2025	586,795	-	586,795
2026	586,795	-	586,795
Thereafter	3,901,570	-	3,901,570
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	6,832,470	81,726	6,914,196

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

The above-stated amounts represent operating lease obligations currently in existence. As termination dates for various leases occur, it is anticipated the Organization will enter into new lease arrangements.

b) Line of credit

The Organization has access to a line of credit with the Royal Bank of Canada in the amount of \$500,000 (2020 – \$500,000). It bears interest at the prime rate. As at March 31, 2021, \$nil (2020 – \$nil) of this line was utilized. All assets of the Organization are pledged as security.

9 Brampton Bingo

Included in the fundraising, grants and interest income is \$3,589 (2020 – \$35,923) from Brampton Bingo.

10 Pension plans

The Organization maintains a defined contribution pension plan for its employees.

During the year, the Organization made required contributions under this plan of \$787,167 (2020 – \$811,249).

11 Government remittances

Government remittances consist of payroll withholding taxes required to be paid to government authorities and are recognized when the amounts come due. In respect of government remittances, \$255,267 (2020 – \$237,582) is included in accounts payable and accrued liabilities.

12 Discontinued operation

The inability to recruit a team of qualified staff in New Brunswick resulted in management's decision to discontinue operations in New Brunswick in fiscal year 2020. The closure of this location has been reported as discontinued operations in the current year. Financial information relating to the discontinued operation for the period is set out below:

	2021 \$	2020 \$
Revenue		
Service fees	-	-
Operating costs		
Salaries and benefits	-	118
Building occupancy	-	30,829
Purchased services	-	48,108
Program and operating	-	4,579
HST/GST/other recoveries	-	(4,100)
Amortization	-	-
Total expenses	-	79,534
Gain/loss on properties	-	299,866
	-	220,332

EveryMind Mental Health Services

Notes to Financial Statements

March 31, 2021

13 Public sector salary disclosure

As required by the Public Sector Salary Disclosure Act, the Organization filed salary disclosure forms with the Ministry on March 4, 2021 (2020 – March 5, 2020).

**Unaudited Schedule of Excess (Deficiency) of
Revenue Over Operating Expenses by Program**

For the year ended March 31, 2021

EveryMind Mental Health Services

Schedule of Excess (Deficiency) of Revenue Over Operating Expenses by Program

(Unaudited)

For the year ended March 31, 2021

	CYMH Brief Services \$ a348	CYMH Counselling/ Therapy Services \$ a349	CYMH Crisis Support Services \$ a350	CYMH Family Capacity Building and Support \$ a351	CYMH Coordinated Access and Intake \$ a352	CYMH Intensive Treatment Services \$ a353	CYMH Case Management and Service Coordination \$ a354	CYMH Specialized Consultation Assessment \$ a355	CYMH Targeted Prevention \$ a356	CYMH System Management \$ a357	Small Water Works- other Children \$	CYMH Brief Services \$ a348	CYMH Counselling/ Therapy Services \$ a349
Revenue													
Province of Ontario	275,382	4,348,075	1,026,508	859,860	767,444	6,739,637	1,970,766	1,107,171	329,469	882,100	6,260	128,820	283,405
Service fees	-	-	2,006	3,114	5,163	92,063	10,527	39,651	1,385	-	-	-	-
Region of Peel	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising and grants /interest income	-	-	-	-	-	-	-	-	-	-	-	-	-
	275,382	4,348,075	1,028,514	862,974	772,607	6,831,700	1,981,293	1,146,822	330,854	882,100	6,260	128,820	283,405
Expenses													
Salaries and benefits	209,542	2,988,411	947,714	556,935	832,068	5,366,933	1,679,737	652,523	248,094	828,088	-	113,548	240,486
Purchased services	5,608	92,188	13,661	255,912	6,450	200,123	31,100	321,341	9,870	2,040	-	-	-
Building occupancy	25,552	426,598	46,082	34,499	8,915	529,275	153,278	70,467	31,655	-	6,260	14,935	42,180
Program and operating	34,680	576,681	59,814	29,148	5,489	820,484	168,252	102,491	44,239	51,972	-	337	739
GST recoveries	-	-	(38,757)	(13,520)	(30,315)	(163,768)	(51,074)	-	(3,004)	-	-	-	-
	275,382	4,083,878	1,028,514	862,974	822,607	6,753,047	1,981,293	1,146,822	330,854	882,100	6,260	128,820	283,405
Amortization of deferred contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenue over costs	-	264,197	-	-	(50,000)	78,653	-	-	-	-	-	-	-
Draw from/to surplus	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	264,197	-	-	(50,000)	78,653	-	-	-	-	-	-	-

EveryMind Mental Health Services

Schedule of Excess (Deficiency) of Revenue Over Operating Expenses by Program ...continued

(Unaudited)

For the year ended March 31, 2021

	CYMH Coordinated Access and Intake \$	CYMH Case Management and Service Coordination \$	Emergency COVID-19 CYMH Supports \$	CW - Community and Prevention Supports \$	CSN-Community Enhancement Funding \$	CSN-Individualized Placement Funding \$	BPS-Adult social sevs \$	Mental Health/ Specialized programming \$	Child Witness \$	Peel Inclusion Resource Services \$	Early ON \$	Peel Inclusion Resource Services Specialized Consultation Team \$	Others \$	Total \$	GAAP Adjustments \$ (fixed assets/prepays)	Total \$
	a352	a354														
Revenue																
Province of Ontario	1,71,761	103,056	61,500	62,222	208,186	80,610	8,143	247,037	165,000	-	-	-	-	19,832,412	(509,336)	19,323,076
Service fees	-	-	-	-	-	-	-	-	-	-	-	-	-	153,909	-	153,909
Region of Peel	-	-	-	-	-	-	-	-	-	1,187,218	536,303	16,107	-	1,739,628	-	1,739,628
Fundraising and grants/ interest income	-	-	-	-	-	-	-	-	-	-	-	-	385,455	385,455	-	385,455
	1,71,761	103,056	61,500	62,222	208,186	80,610	8,143	247,037	165,000	1,187,218	536,303	16,107	385,455	22,111,404	(509,336)	21,602,068
Expenses																
Salaries and benefits	134,767	89,229	-	55,172	187,423	5,796	8,143	66,781	183,675	950,137	478,100	11,036	370,931	17,205,269	-	17,205,269
Purchased services	-	-	-	1,729	2,457	18,540	-	31,056	-	3,925	-	-	1,425	997,425	-	997,425
Building occupancy	36,569	13,562	-	2,112	7,220	-	-	16,306	5,197	89,891	7,674	-	5,399	1,573,626	-	1,573,626
Program and operating	425	265	61,500	3,209	11,086	-	-	22,682	2,880	143,265	50,529	5,071	16,774	2,212,012	(541,132)	1,670,880
Amortization of start-up costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GST recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	(300,438)	-	(300,438)
	171,761	103,056	61,500	62,222	208,186	24,336	8,143	136,825	191,752	1,187,218	536,303	16,107	394,529	21,687,894	(541,132)	21,146,762
Amortization of deferred contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,296	107,296
Amortization of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(430,597)	(430,597)
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	772,098	772,098
Excess (deficiency) of revenue over expenses	-	-	-	-	-	56,274	-	110,212	(26,752)	-	-	-	(9,074)	423,510	480,593	904,103
Draw from/ to surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	56,274	-	110,212	(26,752)	-	-	-	(9,074)	423,510	480,593	904,103

* These amounts relate to adjustments made to bring the excess (deficiency) of revenue over operating expenses by program in line with ASNPO and include deferred contributions for the year, expenses recovered and capital assets purchased during the year.