

Status of Women Canada Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2018, and all information contained in these statements rests with the management of Status of Women Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Status of Women Canada's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in Status of Women Canada's Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout Status of Women Canada and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

Status of Women Canada is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board *Policy on Financial Management*.

A Core Control Audit was performed in 2011-12 by the Office of the Comptroller General of Canada. The Audit Report and related Management Action Plan are posted on the departmental web site at <http://www.swc-cfc.gc.ca/account-resp/pr/cca-vmc/index-eng.html>.

The financial statements of Status of Women Canada have not been audited.

Original signed by

Gina Wilson, Deputy Minister
Status of Women Canada
Gatineau, Canada
September 6, 2018

Original signed by

Anik Lapointe, Chief Financial Officer
Status of Women Canada
Gatineau, Canada
September 6, 2018

Status of Women Canada
Statement of Financial Position (*Unaudited*)
As at March 31

(in dollars)

	<u>2018</u>	<u>2017</u>
Liabilities		
Accounts payable and accrued liabilities (Note 4)	\$3,407,341	\$ 1,269,184
Vacation pay and compensatory leave	713,685	600,801
Employee future benefits (Note 5)	589,732	376,911
Total liabilities	4,710,758	2,246,896
Financial assets		
Due from Consolidated Revenue Fund	3,082,327	1,239,765
Accounts receivable and advances (Note 6)	537,169	93,418
Total financial assets	3,619,496	1,333,183
Departmental net debt	1,091,262	913,713
Non-financial assets		
Tangible capital assets (Note 7)	1,364,799	1,427,374
Total non-financial assets	1,364,799	1,427,374
Departmental net financial position	\$ 273,537	\$ 513,661

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

Original signed by

Gina Wilson, Deputy Minister
 Status of Women Canada
 Gatineau, Canada
 September 6, 2018

Original signed by

Anik Lapointe, Chief Financial Officer
 Status of Women Canada
 Gatineau, Canada
 September 6, 2018

Status of Women Canada
Statement of Operations and Departmental Net Financial Position (*Unaudited*)
For the Year Ended March 31
(in dollars)

	2018	2018	2017
	Planned Results		
Expenses			
Advancing equality for women	\$28,798,443	\$27,854,674	\$ 25,841,709
Strategic Advice, Expertise, and Promotion of Gender Equality	3,153,970	7,437,259	3,227,650
Internal services	6,025,008	11,640,319	7,232,172
Total expenses	37,977,421	46,932,252	36,301,531
 Revenues			
Miscellaneous revenues	-	252	
Total revenues	-	-	
 Net cost of operations before government funding and transfers	\$37,977,421	46,932,000	36,301,531
 Government funding and transfers			
Net cash provided by Government of Canada		41,499,715	35,360,518
Change in due from Consolidated Revenue Fund		1,842,562	(107,950)
Services provided without charge from other government departments (Note 8)		3,349,599	1,836,205
Transfer of asset to/from other government department (Note 9)		0	8,058
Net cost of operations after government funding and transfers		240,124	(795,300)
 Departmental net financial position – Beginning of year		513,661	(281,639)
Departmental net financial position – End of year		\$ 273,537	\$ 513,661

Segmented information (note 10)

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

**Status of Women Canada
Statement of Change in Departmental Net Debt (*Unaudited*)
For the Year Ended March 31**

(in dollars)

	<u>2018</u>	<u>2017</u>
Net cost of operations after government funding and transfers	\$240,124	\$ (795,300)
Change due to tangible capital assets		
Acquisition of tangible capital assets	251,241	1,159,834
Amortization of tangible capital assets	(313,817)	(232,121)
Proceeds from disposal of tangible capital assets	(58)	-
Net gain on disposal of tangible capital assets including adjustments	59	-
Transfer to/from other government department	-	8,058
	<u>(62,575)</u>	<u>935,771</u>
Net increase (decrease) in departmental net debt	177,549	140,471
Departmental net debt - Beginning of year	913,713	773,242
Departmental net debt – End of year	<u>\$1,091,262</u>	<u>\$ 913,713</u>

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

**Status of Women Canada
Statement of Cash Flow (Unaudited)
For the Year Ended March 31**

(in dollars)

	<u>2018</u>	<u>2017</u>
Operating activities		
Net cost of operations before government funding and transfers	\$ 46,932,000	\$ 36,301,531
Non-cash items:		
Amortization of tangible capital assets	(313,817)	(232,121)
Gain (Loss) on disposal of tangible capital assets	59	-
Services provided without charge by other government departments (Note 8)	(3,349,599)	(1,836,205)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	443,751	58,407
Decrease (increase) in accounts payable and accrued liabilities	(2,138,157)	106,338
Decrease (increase) in vacation pay and compensatory leave	(112,884)	(271,683)
Decrease (increase) in future employee benefits	(212,821)	74,417
Cash used in operating activities	<u>41,248,532</u>	<u>34,200,684</u>
Capital investing activities		
Acquisition of tangible capital assets	251,241	1,159,834
Proceeds from disposal of tangible capital assets	(58)	-
Cash used in capital investing activities	<u>251,183</u>	<u>1,159,834</u>
Net cash provided by Government of Canada	<u><u>\$ 41,499,715</u></u>	<u><u>\$ 35,360,518</u></u>

The accompanying notes form an integral part of these financial statements

Status of Women Canada

Notes to the Financial Statements (*Unaudited*)

For the Year Ended March 31

1. Authority and Objectives

Status of Women Canada (SWC) was established by the Government of Canada in 1976 to "co-ordinate policy with respect to the status of women and administer related program" (Order in Council 1976-779). The mandate of SWC is further guided by the *Canadian Charter of Rights and Freedoms*, as well as by Canada's adherence to the *Convention on the Elimination of all Forms of Discrimination against Women*. SWC plays a key role in fulfilling the Government of Canada's commitment to building a society that is inclusive and respectful of all Canadians by promoting equality and the full participation of women in Canada.

Strategic Outcome: Equality between Women and Men is Promoted and Advanced in Canada.

Programs

- ✓ **Advancing equality for women:** SWC supports action and innovation by investing in initiatives that work to bring about equality between women and men. The Program provides grant and contribution funding to organizations to support community-based action by carrying out projects that will lead to equality in communities across Canada. Funded projects occur at the national, regional, and local levels and work to help create conditions for success for women in Canada.
- ✓ **Strategic Advice, Expertise and Promotion of Gender Equality:** SWC promotes public understanding about the status of women in Canada and encourages Canadians to engage in efforts to advance equality between women and men. Communications activities form a key aspect of this Program and commemorate important dates such as (i.e. International Women's Day, Women's History Month, International Day of the Girl and the National Day of Remembrance and Action on Violence Against Women). SWC also provides strategic policy analysis and advice and acts as a knowledge broker to support federal organizations and other stakeholders in advancing equality for women and girls. SWC plays a lead role in building the capacity of federal organizations to use Gender-based Analysis Plus (GBA+). SWC provides strategic policy analysis and advice on numerous issues, aligned with the three priority areas (e.g. ending violence against women and girls; strengthening implementation of gender based analysis plus (GBA+); increasing women's leadership and decision-making roles and promoting economic opportunities for women).
- ✓ **Internal services:** Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Material Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Status of Women Canada
Notes to the Financial Statements (*Unaudited*)
For the Year Ended March 31

2. Summary of Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

a. Parliamentary authorities

The Department is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Department do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" section of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2017-18 Departmental Plans. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Department Net Financial Position and in the Statement of Change in Department Net Debt because these amounts were not included in the 2017-18 Departmental Plans.

b. Net cash provided by Government

The Department operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Department is deposited to the CRF and all cash disbursements made by the Department are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.

c. Amounts due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amount due from the CRF represents the net amount of cash that the Department is entitled to draw from the CRF without further authorities to discharge its liabilities.

d. Revenues

Revenues from regulatory fees are recognized based on the services provided in the year. Other revenues are recognized in the period the event giving to the revenues occurred. Revenues that are non-respendable are not available to discharge the Department's liabilities. While the DH is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned

on behalf of the Government of Canada and are therefore presented as a reduction of the entity's gross revenues.

e. Expenses

Transfer payments are recorded as expenses in the year the transfer is authorized and all eligibility criteria have been met by the recipient.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans are recorded as operating expenses at their carrying value.

f. Employee future benefits

i. Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multiemployer plan administered by the Government. The Department's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The Department's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

g. Accounts and loans receivable

Accounts and loans receivable are initially recorded at cost and where necessary, are discounted to reflect their concessionary terms. Concessionary terms of loans include cases where loans are made on a long-term, low interest or interest-free basis. Transfer payments that are unconditionally repayable are recognized as loans receivable. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts and loans receivable to amounts that approximate their net recoverable value.

Status of Women Canada

Notes to the Financial Statements (*Unaudited*)

For the Year Ended March 31

h. Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets, as described in Note 7. All tangible capital assets and leasehold improvements having an initial cost of \$2,500 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the Indian Act, works of art, museum collection and Crown land to which no acquisition cost is attributable; and intangible assets. Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and are not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful of the asset as follows:

Asset Class	Amortization Period
Computer hardware	3-5 years
Computer software	3-5 years
Other equipment, including furniture	3-5 years
Motor Vehicles	4 years
Leasehold improvements	10 years

i. Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

Status of Women Canada
Notes to the Financial Statements (*Unaudited*)
For the Year Ended March 31

3. Parliamentary Authorities

The Department receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Department has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year authorities used

	2018	2017
	(in dollars)	
Net Cost of Operations before government funding	\$ 46,932,000	\$ 36,301,531
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments (Note 8)	(3,349,599)	(1,836,205)
Decrease/(Increase) in employee future benefits	(212,821)	74,417
Amortization of tangible capital assets	(313,817)	(232,121)
Refund of previous year expenditures	28,380	73,843
Gain on disposal of tangible capital assets	59	-
Increase in vacation pay and compensatory leave	(112,884)	(271,683)
Other	252	-
Total items affecting net cost of operations but not affecting authorities	(3,960,430)	(2,191,749)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	251,241	1,159,834
Transition payments for implementing salary payments in arrears	-	-
Proceeds from disposal of tangible capital assets	(58)	-
Variation in advances	81,480	-
Total items not affecting net cost of operations but affecting authorities	332,663	1,159,834
Current year authorities used	\$ 43,304,233	\$ 35,269,616

Status of Women Canada
Notes to the Financial Statements (*Unaudited*)
For the Year Ended March 31

b) Authorities provided and used

	2018	2017
	(in dollars)	
Authorities provided:		
Vote 1 - Operating expenditures	\$ 22,086,283	\$ 14,248,375
Vote 5 - Grants and Contributions	20,830,000	20,630,000
Statutory amounts	1,747,077	1,459,358
Statutory authorities-Crown assets disposal	58	
Less:		
Lapsed: Operating Expenditures	1,359,127	918,028
Lapsed: Grants & Contributions	-	150,000
Lapsed: Proceeds from disposal of tangible capital assets	-	89
Authorities available in future years	58	-
Current year authorities used	\$ 43,304,233	\$ 35,269,616

4. Accounts payable and accrued liabilities

The following table presents details of the Department's accounts payable and accrued liabilities:

	2018	2017
	(in dollars)	
Accounts payable - Other government departments and agencies	\$932,940	\$ 224,185
Accounts payable - External parties	594,489	148,468
Total accounts payable	1,527,429	372,653
Accrued liabilities	1,879,912	896,531
Total accounts payable and accrued liabilities	\$ 3,407,341	\$ 1,269,184

In *Canada's Economic Action Plan 2012*, the Government announced savings measures to be implemented by departments over the next three fiscal years starting in 2012–13 and extending over the three subsequent fiscal years. To this effect, the Department has recorded an obligation for termination benefits as part of accrued liabilities to reflect the estimated workforce adjustment costs. The remaining balance of these measures as of March 31, 2018 is \$589,732 (\$376,911 as of March 31, 2017).

Status of Women Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

5. Employee future benefits

a) Pension benefits

The Department's employees participate in the public service pension plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Department contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Canada's Economic Action Plan 2012*, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2017-18 expense amounts to \$1,188,397 (\$1,016,673 in 2016-17). For Group 1 members, the expense represents approximately 1.01 times (1.12 times in 2016-17) the employee contributions and, for Group 2 members, approximately 1.0 times (1.08 times in 2016-17) the employee contributions.

The Department's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

b) Severance benefits

Severance benefits provided to the Department's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2018, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

	2018	2017
	(in dollars)	
Accrued benefit obligation - Beginning of year	\$ 376,911	\$ 451,328
Expense for the year	347,707	8,476
Benefits paid during the year	(134,886)	(82,893)
Accrued benefit obligation - End of year	\$ 589,732	\$ 376,911

Status of Women Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

6. Accounts receivable and advances

The following table presents details of the Department's accounts receivable and advance balances:

	2018	2017
	(in dollars)	
Receivables - Other government departments and agencies	\$ 397,405	\$ 32,363
Receivables - External parties	123,234	61,055
Employee advances	16,530	-
Net accounts receivable	\$537,169	\$ 93,418

7. Tangible capital assets

Cost (in dollars)	Opening Balance	Acquisitions	Disposals and Write-Offs	Adjustments	Closing Balance
Informatics hardware	\$ 657,570	\$ 124,804	\$	\$	\$ 782,374
Informatics purchased and developed software	29,636				29,636
Other equipment, including furniture	473,456	92,805			566,261
Motor vehicles	32,397	33,632			66,029
Leasehold improvements	953,545				953,545
Total	\$ 2,146,604	\$ 251,241	\$	\$	\$ 2,397,845

Accumulated Amortization (in dollars)	Opening Balance	Amortization	Disposals and Write-Offs	Adjustments	Closing Balance
Informatics hardware	\$ 320,102	\$ 130,776	\$	\$	\$ 450,878
Informatics purchased and developed software	16,864	7,622			24,486
Other equipment, including furniture	321,917	68,461			390,378
Motor vehicles	4,725	11,603		(1)	16,327
Leasehold improvements	55,622	95,355			150,977
Total	\$ 719,230	\$ 313,817	\$	\$ (1)	\$ 1,033,046

Status of Women Canada
Notes to the Financial Statements (*Unaudited*)
For the Year Ended March 31

Note 7 cont.)

Net book value

(in dollars)

	2018	2017
Informatics hardware	\$ 331,496	\$ 337,468
Informatics purchased and developed software	5,150	12,772
Other equipment, including furniture	175,883	151,539
Motor vehicles	49,702	27,672
Leasehold improvements	802,568	897,923
Total	\$ 1,364,799	\$ 1,427,374

8. Related party transactions

The Department is related as a result of common ownership to all government departments, agencies, and Crown corporations. The Department enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the Department received common services which were obtained without charge from other Government departments as disclosed below.

(a) Common services provided without charge by other government departments

During the year, the Department received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the Department's Statement of Operations and Departmental Net Financial Position as follows:

	2018	2017
	(in dollars)	
Accommodation	\$ 2,148,028	\$ 936,289
Employer's contribution to the health and dental insurance plans	1,201,571	899,916
Total	\$3,349,599	\$ 1,836,205

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General, are not included in the Department's Statement of Operations and Departmental Net Financial Position.

Status of Women Canada
Notes to the Financial Statements (*Unaudited*)
For the Year Ended March 31

(b) Other transactions with related parties

	2018	2017
	(in dollars)	
Expenses – Other Government departments and agencies	\$ 7,871,880	\$ 2,858,953
Revenues - Other Government departments and agencies	-	-

Expenses and revenues disclosed in (b) exclude common services provided without charge, which is already disclosed in (a).

9. Transfers from/to other government departments

(in dollars)	2018	2017
Assets transferred in:	\$	\$
from PCO		
Vehicle - non-military:		
Vehicle cost		32,397
<i>Less: accumulated amortization</i>		3,375
Total net book value of assets transferred in	-	29,022
Assets transferred out:		
to ESDC		
Vehicle non-military:		
Vehicle cost		25,670
<i>Less: accumulated amortization</i>		4,706
Total net book value of assets transferred out	-	20,964
Adjustment to the departmental net financial position	\$ -	\$ 8,058

Status of Women Canada
Notes to the Financial Statements (Unaudited)
For the Year Ended March 31

10. Segmented information

Presentation by segment is based on the Department's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expense and by major type of revenue. The segment results for the period are as follows:

				2018	2017
				(in dollars)	
	Advancing equality for women	Strategic Advice Expertise and Promotion of Gender Equality	Internal Services	Total	Total
Transfer Payments to Organizations, Including Crown Corporations and Non-Profit Organizations	\$ 20,830,000	\$ -	\$ -	\$ 20,830,000	\$ 20,465,270
Operating expenses					
Salaries and employee benefits	5,537,601	3,298,111	7,669,642	16,505,354	12,158,762
Accommodation	714,593	440,606	992,825	2,148,024	936,289
Professional and special services	357,354	3,239,276	1,320,898	4,917,528	1,376,024
Information	66,203	131,603	138,938	336,744	192,717
Travel and relocation	-	-	-	-	106
Communication	326,796	281,069	328,258	936,123	736,202
Rentals	18,323	35,691	277,906	331,920	120,666
Machinery and equipment	480	1,137	517,290	518,907	70,607
Amortization of tangible capital assets	-		313,817	313,817	232,121
Utilities, material and supplies	3,162	9,697	63,015	75,874	53,098
Repair and maintenance	-	-	16,448	16,448	5,440
Other	162	69	1,282	1,513	(45,771)
Total Operating expenses	7,024,674	7,437,259	11,640,319	26,102,252	15,836,261
Total Expenses	27,854,674	7,437,259	11,640,319	46,932,252	36,301,531
Revenues					
Miscellaneous revenues	-	-	252	252	-
Total Revenues	-	-	252	252	-
Net cost of operations before government funding	\$ 27,854,674	\$ 7,437,259	\$ 11,640,067	\$ 46,932,000	\$ 36,301,531