Financial Statements

enCompass Community Safety Agency Society
(formerly Edmonton John Howard Society)

March 31, 2025

Contents

Doane Grant Thornton LLP
Suite 601, Rice Howard Place Tower 2
10060 Jasper Avenue NW
Edmonton, AB
T5J 3R8

T +1 780 422 7114
F +1 780 426 3208

Independent Auditor's Report

To the Members of enCompass Community Safety Agency Society

Opinion

We have audited the financial statements of enCompass Community Safety Agency Society ("the Society") (formerly Edmonton John Howard Society), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The Schedule of Operations by Program on page 15 is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

Information Other Than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Annual Report is expected to be made available to us after the date of the auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance 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.

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

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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.

Doane Grant Thornton LLP

Edmonton, Canada
June 10, 2025

Chartered Professional Accountants

enCompass Community Safety Agency Society
(formerly Edmonton John Howard Society)
Statement of Financial Position

Year Ended March 31		**2025**		2024
Assets				
Current				
Cash and cash equivalents (Note 3)	**$**	**1,932,466**	$	1,611,653
Receivables		**948,264**		754,741
Prepaids and deposits		**217,198**		106,770
		3,097,928		2,473,164
Capital assets (Note 4)		**1,656,268**		1,760,450
Intangible assets (Note 5)		**166,050**		206,313
		1,822,318		1,966,763
	$	**4,920,246**	$	4,439,927

Liabilities				
Current				
Payables and accruals	**$**	**363,415**	$	181,494
Deferred contributions - operations (Note 6)		**2,173,099**		1,811,220
		2,536,514		1,992,714
Deferred contributions - capital assets (Note 7)		**796,001**		839,207
		3,332,515		2,831,921
Net Assets				
Internally restricted by board policy (Note 10)		**565,013**		484,052
Invested in capital assets		**1,022,718**		1,123,954
		1,587,731		1,608,006
	$	**4,920,246**	$	4,439,927

On behalf of the Board

_________________________ Director

_________________________ Director

See accompanying notes to the financial statements

enCompass Community Safety Agency Society
(formerly Edmonton John Howard Society)
Statement of Revenues and Expenditures

March 31		**2025**		2024
Revenues				
Correctional Service Canada	**$**	**4,449,982**	$	4,369,904
Homeward Trust Edmonton		**2,400,221**		1,933,272
Recovery Alberta		**1,494,042**		1,467,595
Alberta Public Safety and Emergency Services		**1,256,524**		981,383
Other (Note 8)		**737,174**		675,526
Alberta Justice		**721,371**		680,320
Alberta Children & Family Services		**513,550**		453,226
Project Grants		**391,061**		37,591
John Howard Society of Canada (CBSA)		**338,611**		275,622
Edmonton Police Service		**226,221**		127,500
United Way, Alberta Capital Region		**150,000**		200,360
City of Edmonton		**108,678**		-
Amortization of deferred contributions capital assets (Note 7)		**108,383**		103,791
REACH Edmonton Council		**93,992**		103,959
		12,989,810		11,410,049
Expenditures				
Salaries and benefits		**8,655,077**		7,472,629
Premises		**1,428,173**		1,912,216
Financial assistance		**598,364**		352,162
Professional and consulting fees		**586,749**		307,797
Food services		**468,755**		459,394
Office		**462,076**		381,701
Travel and meetings		**337,482**		198,472
Amortization		**209,619**		213,727
Rent-other		**153,750**		137,050
Service charges		**94,807**		65,720
Provincial office		**15,233**		8,663
		13,010,085		11,509,531
Deficiency of revenues over expenditures	**$**	**(20,275)**	$	(99,482)

See accompanying notes to the financial statements

enCompass Community Safety Agency Society
(formerly Edmonton John Howard Society)
Statement of Changes in Net Assets
Year ended March 31, 2025

	Unrestricted	Internally Restricted by Board policy	Invested in Capital assets	**2025 Total**	2024 Total
Net assets, beginning of year	$ -	$ 484,052	$ 1,123,954	$ **1,608,006**	$ 1,707,488
(Deficiency) excess of revenues over expenditures	80,961	-	(101,236)	**(20,275)**	(99,482)
Transfer to internally restricted by board policy (Note 10)	(80,961)	80,961	-	**-**	-
Net assets, end of year	**$ -**	**$ 565,013**	**$ 1,022,718**	**$ 1,587,731**	**$ 1,608,006**

See accompanying notes to the financial statements

enCompass Community Safety Agency Society
(formerly Edmonton John Howard Society)
Statement of Cash Flows

Year Ended March 31	2025	2024
Increase in cash and cash equivalents		
Operations		
Deficiency of revenues over expenditures	$ **(20,275)**	$ (99,482)
Amortization	**209,619**	213,727
Amortization of deferred contributions – capital assets	**(108,383)**	(103,791)
	80,961	10,454
Changes in non-cash operating working capital:		
Receivables	**(193,523)**	(38,127)
Prepaid and deposits	**(110,428)**	69,008
Payables and accruals	**181,924**	49,092
Deferred contributions - operations	**361,879**	591,652
	320,813	682,079
Investing		
Purchase of capital assets	**(65,177)**	(106,653)
Deferred contributions – capital	**65,177**	106,653
	-	-
Net increase in cash and cash equivalents	**320,813**	682,079
Cash and cash equivalents		
Beginning of year	**1,611,653**	929,574
End of year	$ **1,932,466**	$ 1,611,653

See accompanying notes to the financial statements

1. Purpose and operations of the Society

enCompass Community Safety Agency Society (the "Society") is a not-for-profit and charitable organization incorporated under the Societies Act of the Province of Alberta. The Society is a registered charity, as defined under the Income Tax Act (Canada), and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes.

The organization's name was changed from Edmonton John Howard Society to enCompass Community Safety Agency Society on September 25, 2024. This change was implemented to better reflect the organization's current mission and strategic direction. There was no material impact on the financial statements as a result of this name change.

The Society's main purpose is to build safe and inclusive communities. Programs and services include education of the public about the causes and consequences of crime; provision of services to those in conflict with the law and those who are victims of crime; activities that seek to reform the current system of dealing with offenders; and provision of housing accommodation and incidental facilities.

2. Summary of significant accounting policies

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

Revenue recognition

enCompass Community Safety Agency Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization related to the acquired capital 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.

Rental and other revenue are recognized when the related service is performed and when reasonable assurance exists regarding the measurement and collection of the consideration received. Revenue from investments is recorded as revenue when earned.

Donations in-kind

Donated materials and facilities are recorded in the accounts when there is a measurable basis for arriving at their fair value, and they would normally be purchased by the Society if not donated. Such donated materials and facilities are recorded at their fair market value.

Contributed services

Volunteers assist the Society in carrying out certain activities. Due to the difficulty of determining the fair value and the fact that such assistance is generally not otherwise purchased, contributed services are not recognized in the financial statements.

2. Summary of significant accounting policies (cont'd)

Use of estimates and measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses for the reported period. Management reviews the carrying amounts of items in the financial statements at each balance sheet date to assess the need for revision or any possibility of impairment. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. Actual results could differ from those estimates.

Significant estimates included in these financial statements are the estimated useful lives of capital assets, and valuation of allowance for doubtful accounts receivable. Actual results could differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash, including bank savings accounts, and cashable guaranteed investment certificates which are highly liquid or convertible to cash in three months or less.

Amortization of capital assets

Capital assets are recorded at cost, less accumulated amortization. Amortization applied to write off the cost of capital assets over their estimated lives are as follows:

Buildings	5%, straight line
Furnishings and equipment	10%, straight line
Automotive equipment	15%, straight line
Computer hardware	15%, straight line
Computer software	15%, straight line

Amortization of intangible assets

Intangible assets are recorded at cost, less accumulated amortization. Amortization commences when the intangible asset is available for use. Amortization rates to write off the cost of intangible assets over their estimated useful lives are as follows:

Computer database	10%, straight line

Impairment of long-lived assets

Capital assets and intangible assets are reviewed for impairment when events or circumstances indicate that their carrying value exceeds the sum of the undiscounted cash flows expected from their use and eventual disposal. An impairment loss is measured as the amount by which the capital assets' carrying value exceeds the fair value. Accordingly, the Society reviews capital assets and intangible assets for indicators of impairment annually.

2. Summary of significant accounting policies (cont'd)

Financial instruments

A financial asset or liability is recognized when the Society becomes a party to contractual provisions of the instrument.

Initial measurement:

The Society's financial instruments are measured at fair value when issued or acquired except for certain non-arm's length transactions, if any, which are measured at the cost or fair value, depending on the nature of the transaction. The Society has no non-arm's length transactions recorded at fair value. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Subsequent measurement:

The Society subsequently measures its financial assets and liabilities obtained in arm's length transactions at cost or amortized cost (less impairment in the case of financial assets). The Society uses the effective interest method to amortize any premiums, discounts, transaction fees and financing fees to the statement of revenues and expenditures. The financial instruments measured at amortized cost are cash, receivables, and payables and accruals. The carrying value of financial instruments approximates their fair value due to the short-term nature, unless otherwise noted.

For financial assets measured at cost or amortized cost, the Society regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Society determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of revenues and expenditures. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Related party financial instruments:

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. Subsequent measurement is based on how the Society initially measured the instrument. The Society does not have any financial assets or financial liabilities in related party transactions measured at fair value.

3. Cash and cash equivalents

Included in cash is $47,148 (2024 - $55,975) raised from regulated gaming activities. The use of these funds is restricted to projects approved by the regulatory authorities.

Also included is $500,000 (2024 - $nil) cashable guaranteed investment certificates maturing April 22, 2025. The effective interest rate as of March 31, 2025 is 2.70%.

4. Capital assets

	Cost	Accumulated Amortization	**2025 Net book value**	2024 Net book value
Land	$ 273,742	$ -	**$ 273,742**	$ 273,742
Buildings	4,086,208	2,777,175	**1,309,033**	1,425,562
Furnishings and equipment	587,590	514,097	**73,493**	59,726
Automotive equipment	30,870	30,870	**-**	-
Computer hardware	698,041	698,041	**-**	1,420
Computer software	119,060	119,060	**-**	-
	$ 5,795,511	$ 4,139,243	**$ 1,656,268**	$ 1,760,450

5. Intangible asset

	Cost	Accumulated Amortization	**2025 Net book value**	2024 Net book value
Computer database	$ 402,626	$ 236,576	**$ 166,050**	$ 206,313

6. Deferred contributions - operations

Deferred contributions - operations represents externally restricted operational funding related to subsequent periods. Changes in the deferred contributions balance are as follows:

	2025	2024
Balance, beginning of year	**$ 1,811,220**	$ 1,219,568
Add: externally restricted amounts received in the year	**8,502,241**	7,376,004
Less: amount recognized as revenue in the year	**(7,980,690)**	(6,677,699)
Less: refund of program surpluses	**(94,495)**	-
Less: amount related to capital assets (Note 7)	**(65,177)**	(106,653)
Balance, end of year	**$ 2,173,099**	$ 1,811,220

Included in deferred contributions – operations is $162,788 (2024 - $290,991) of funding received from Homeward Trust Edmonton.

7. Deferred contributions - capital assets

Deferred contributions - capital assets represent externally restricted contributions with which capital assets were purchased. The changes in the deferred contributions balance for the period are as follows:

		2025		2024
Balance, beginning of year	**$**	**839,207**	$	836,345
Add: contributions received relating to capital asset purchases		**65,177**		106,653
Less: amortization of deferred contributions		**(108,383)**		(103,791)
Balance, end of year	**$**	**796,001**	$	839,207

8. Other revenue

Other revenue includes grant funding, rental revenue from the 105 Street Property and revenue from other miscellaneous sources.

9. Debt due on demand

The Society maintains a revolving demand facility in the amount of $1,000,000 (2024 - $1,000,000) with an interest rate of prime + 1%. The amount drawn from this facility in the current year is $nil (2024 - $nil).

10. Internally restricted by board policy

The funds internally restricted by board policy have been established to ensure financial stability and to build long term equity. This reserve must be used for funding shortfalls in the absence of other funding sources, expenditures associated with the dissolution or wind-up of the Society or any portion thereof, and funding new ventures. The use of these funds is accessed through approval from the board.

During the year, $41,290 (2024 - $10,454) and $39,671 (2024 - $nil) of unrestricted funds were designated for the 105th Street Capital Reserve Fund and Future Funding Reserve Fund, respectively. The 105th Street Capital Reserve Fund may be used to cover operating expenses associated with the 105th Street Building which may result from vacancy losses, and unbudgeted increases in operating costs, and to make capital improvements to the property. The Future Funding Reserve Fund has been established as a contingency to offset operational liabilities, including program wind down costs, which would exceed funding commitments. This fund is also utilized when unrestricted revenue is carried forward from one fiscal year to another.

		2025		2024
105th Street Capital Reserve	$	278,134	$	236,844
Future Funding Reserve		286,879		247,208
	$	565,013	$	484,052

11. Ethical fundraising

In compliance with the Ethical Fundraising and Financial Accountability Code the summary of fundraising activities for the year is as follows:

		2025		2024
Gross contributions from fundraising	$	8,326	$	41,791
Fundraising expenses - other expenses		300		300
Proceeds from fundraising, excluding gaming		8,026		41,491
Proceeds from regulated gaming activities		79,589		-
Net proceeds from fundraising		87,615		41,491
Total donations receipted for income tax purposes	$	5,570	$	14,500

12. Investment and related party transactions

Investment

The Society controls ECSA Charitable Properties Ltd. ("Charitable Properties"), a not-for-profit charitable organization which holds buildings utilized by the Society in the operation of its programs.

Charitable Properties has not been consolidated in the Society's financial statements. A financial summary of this unconsolidated entity as at March 31, 2025 and 2024 and for the years then ended is as follows:

ECSA Charitable Properties Ltd.

Financial Position

	2025	2024
Total assets	**$ 4,775,946**	$ 4,611,299
Total liabilities	**259,926**	112,115
Total net assets	**4,516,020**	4,499,184
Total liabilities and net assets	**$ 4,775,946**	$ 4,611,299

Results of Operations

Total revenues	**$ 914,963**	$ 1,203,142
Total expenses	**898,125**	627,845
Excess of revenue over expenses	**16,838**	575,297

Cash flows

Cash from operations	**122,938**	281,719
Cash used in investing activities	**(565,946)**	44,152
Increase (decrease) in cash	**$ (538,797)**	$ 325,871

Related party transactions

Of the total revenues noted above, the Society paid Charitable Properties $316,571 (2024 - $383,734) for rent, and $354,799 (2024 - $421,280) relating to a service cost contract between the two parties. Included in assets noted above are receivables amounting to $90,627 (2024 - $29,974) related to this contract.

Included in total expenses noted above is $426,248 (2024 - $266,500) for a designated donation from Charitable Properties to the Society and $5,250 (2024 - $5,250) office rent to the Society. Of this, $131,498 (2024 – $nil) is included in liabilities noted above.

13. Reclassification of comparative figures

Comparative figures have been adjusted to conform to the change in the current year presentation.

enCompass Community Safety Agency Society

(formerly Edmonton John Howard Society)

Schedule of Operations by Program

Year Ended March 31

	Unrestricted Funds	Lease Properties	Agency Development	Donnelly House	Homeward Trust Programs	Independence Apartments	101 Street Apartments	Journey	Community Services	Reintegration Services	DVJR	2025	2024
Revenues													
Correctional Service Canada	-	-	-	-	-	1,845,324	2,604,658	-	-	-	-	$ 4,449,982	$ 4,369,904
Homeward Trust Edmonton	-	-	-	-	2,400,221	-	-	-	-	-	-	2,400,221	1,933,272
Recovery Alberta	-	-	-	545,780	-	-	-	847,269	100,993	-	-	1,494,042	1,467,595
Alberta Public Safety and Emergency Services	-	-	-	-	-	-	-	-	146,731	362,334	747,459	1,256,524	981,383
Other	81,732	482,029	104,131	-	14,427	-	-	36,864	17,991	-	-	737,174	675,526
Alberta Justice	-	-	-	-	-	-	-	-	721,371	-	-	721,371	680,320
Alberta Children & Family Services	-	-	-	-	-	-	-	-	443,384	-	70,166	513,550	453,226
Project Grants	-	-	278,349	-	-	-	-	-	112,712	-	-	391,061	37,591
John Howard Society of Canada (CBSA)	-	-	-	-	-	126,000	-	-	212,611	-	-	338,611	275,622
Edmonton Police Service	-	-	-	-	-	-	-	-	-	226,221	-	226,221	127,500
United Way, Alberta Capital Region	-	-	-	-	-	-	-	-	150,000	-	-	150,000	200,360
City of Edmonton	-	-	-	-	-	-	-	-	17,016	91,662	-	108,678	-
Amortization of deferred contributions - capital assets	-	39,634	-	-	44,841	-	2,000	3,745	8,714	-	9,449	108,383	103,791
REACH Edmonton Council	-	-	-	-	-	-	-	-	93,992	-	-	93,992	103,959
Contributions to programs	(81,732)	(226)	39,669	2,205	8,325	9,327	14,360	2,859	1,921	2,431	861	-	-
Total Revenues	-	521,437	422,149	547,985	2,467,814	1,980,651	2,621,018	890,737	2,027,436	682,648	827,935	12,989,810	11,410,049
												-	-
Expenditures													
Salaries and benefits	-	70,217	178,428	438,611	1,806,726	1,136,115	1,626,355	758,517	1,288,457	579,942	771,709	8,655,077	7,472,629
Premises	-	313,232	-	21,336	54,206	442,271	438,495	27,990	115,692	10,111	4,840	1,428,173	1,912,216
Financial assistance	-	-	-	9,528	168,296	22,289	39,133	4,666	344,186	10,111	155	598,364	352,162
Professional and consulting fees	-	57,064	148,351	17,502	66,061	74,026	113,969	22,689	61,017	19,229	6,841	586,749	307,797
Food services	-	-	-	27,658	83,810	156,663	176,247	23,581	796	-	-	468,755	459,394
Office	-	-	24,287	17,705	36,577	92,326	126,578	27,176	93,593	27,249	16,585	462,076	381,701
Travel and meetings	-	-	31,412	10,595	34,484	35,600	65,353	15,826	97,373	30,457	16,382	337,482	198,472
Amortization	-	110,090	-	349	51,425	7,006	4,815	1,191	24,775	383	9,585	209,619	213,727
Rent-other	-	-	-	-	153,750	-	-	-	-	-	-	153,750	137,050
Service charges	-	-	-	4,351	16,424	18,404	28,335	5,641	15,170	4,781	1,701	94,807	65,720
Provincial office	-	-	-	699	2,639	2,957	4,553	906	2,438	768	273	15,233	8,663
Total Expenditures	-	550,603	382,478	548,334	2,474,398	1,987,657	2,623,833	888,183	2,043,497	683,031	828,071	13,010,085	11,509,531
Excess (deficiency) of revenues over expenditures	-	(29,166)	39,671	(349)	(6,584)	(7,006)	(2,815)	2,554	(16,061)	(383)	(136)	(20,275)	(99,482)
CHECK		(75,392)	-	-	(5,269)	73,402	(543)	416	848,212	(0)			
Non-cash items													
Amortization	-	110,090	-	349	51,425	7,006	4,815	1,191	24,775	383	9,585	209,619	213,727
Amortization of deferred contributions - capital assets	-	(39,634)	-	-	(44,841)	-	(2,000)	(3,745)	(8,714)	-	(9,449)	(108,383)	(103,791)
Additional cash items													
Proceeds used to purchase capital assets	-	(65,177)	-	-	-	-	-	-	-	-	-	(65,177)	106,653
Purchase of capital assets	-	65,177	-	-	-	-	-	-	-	-	-	65,177	(106,653)
Investment in capital assets	-	70,456	-	349	6,584	7,006	2,815	(2,554)	16,061	383	136	101,236	109,936
Net program cash flow	-	41,290	39,671	-	-	-	-	-	-	-	-	$ 80,961	$ 10,454