

Geneva Centre for Autism

Financial Statements

For the Year Ended March 31, 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of Geneva Centre for Autism

Opinion

We have audited the financial statements of Geneva Centre for Autism (the "Centre"), which comprise the statement of financial position as at March 31, 2022 and the statements of revenue, expenses and changes in fund balances, 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 the Centre as at March 31, 2022, and results of its 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 Centre 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.

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.

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

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

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
June 30, 2022
Toronto, Ontario

Geneva Centre for Autism
Statement of Financial Position
As at March 31, 2022

	2022	2021
Assets		
Current assets		
Cash and cash equivalents	\$ 17,079,470	\$ 5,981,922
Accounts receivable	160,973	174,659
Contributions receivable	367,867	776,466
Due from Geneva Centre for Autism Foundation (Note 4)	699,462	231,262
Prepaid expenses and other current assets	171,276	167,446
	18,479,048	7,331,755
Tangible capital assets (Notes 3 and 5)	6,159,119	7,741,913
Other assets	62,546	106,699
	\$ 24,700,713	\$ 15,180,367

Liabilities and Fund Balances

Current liabilities		
Accounts payable and accrued liabilities	\$ 1,881,818	\$ 2,277,064
Deferred revenue	216,280	178,152
Current portion of long-term liabilities (Note 5)	230,238	223,610
	2,328,336	2,678,826
Long-term liabilities (Note 5)	2,631,136	2,861,151
	4,959,472	5,539,977
Deferred contributions (Note 6)	1,057,601	1,516,134
Deferred capital contributions (Note 7)	190,285	221,991
	1,247,886	1,738,125

Fund Balances

General Fund	5,491,231	3,360,405
Capital Asset Fund (Note 10)	13,002,124	4,541,860
	18,493,355	7,902,265
	\$ 24,700,713	\$ 15,180,367

Contingent liability (Note 11)

Approved by the Board

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Judy Welikovitch, Chair

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David Gillespie, Treasurer

Geneva Centre for Autism
Statement of Revenue, Expenses and Changes in Fund Balances
Year Ended March 31, 2022

	MCCSS Fund (page 12)	Ministry of Education Fund (page 14)	General Fund	Capital Asset Fund	2022 Total	2021 Total
Revenue						
Government grants (Note 6)	\$ 7,398,046	\$ 3,037,503	\$ 859,480	\$ -	\$ 11,295,029	\$ 11,060,498
Transfer to General Fund	-	(2,237,503)	2,237,503	-	-	-
Donations from Geneva Centre for Autism Foundation (Note 4)	5,073	-	337,051	-	342,124	309,520
Program revenue	13,885	-	1,286,166	-	1,300,051	1,456,624
Gain on disposal of building	-	-	-	8,465,224	8,465,224	-
Rental revenue	-	-	-	539,734	539,734	555,574
Other revenue	-	-	259,520	58,545	318,065	464,257
Amortization of deferred contributions - related to capital assets (Note 7)	-	-	-	31,706	31,706	31,706
	7,417,004	800,000	4,979,720	9,095,209	22,291,933	13,878,179
Expenses						
Salaries and benefits (Note 8)	5,296,651	516,961	1,614,596	36,692	7,464,900	6,968,829
Flex funds	634,662	-	-	-	634,662	495,301
Occupancy (Note 5)	575,195	28,743	379,648	197,824	1,181,410	1,740,930
Office administration	248,298	117,918	223,057	36,902	626,175	574,577
Professional services	511,897	26,850	403,134	14,910	956,791	814,828
Travel	1,925	-	14,021	-	15,946	10,716
Amortization	-	-	-	215,900	215,900	226,306
Publicity and promotion	45,599	-	334,309	-	379,908	223,400
Program supplies	30,838	1,840	93,780	-	126,458	292,456
Training	71,939	188	24,605	-	96,732	112,352
Workshops, seminars and other	-	-	53	-	53	-
Central administration	-	107,500	(107,500)	-	-	-
Other expenses	-	-	1,908	-	1,908	-
	7,417,004	800,000	2,981,611	502,228	11,700,843	11,459,695
Excess of revenue over expenses	-	-	1,998,109	8,592,981	10,591,090	2,418,484
Fund balances, beginning of year	-	-	3,360,405	4,541,860	7,902,265	5,483,781
Interfund transfers (Note 9)	-	-	132,717	(132,717)	-	-
Fund balances, end of year	\$ -	\$ -	\$ 5,491,231	\$ 13,002,124	\$ 18,493,355	\$ 7,902,265

Geneva Centre for Autism
Statement of Cash Flows
Year Ended March 31, 2022

	2022	2021
Cash provided by (used in)		
Operations		
Excess of revenue over expenses	\$ 10,591,090	\$ 2,418,484
Items not affecting cash		
Amortization	215,900	226,306
Amortization of deferred capital contributions	(31,706)	(31,706)
Amortization of rental commission	44,153	(9,350)
Gain on disposal of building	(8,465,224)	-
	2,354,213	2,603,734
Net changes in non-cash working capital and deferred contributions - general		
Accounts receivable	13,686	(7,852)
Contributions receivable	408,599	(673,066)
Advance (repayment) to Geneva Centre for Autism Foundation	(468,199)	(327,878)
Prepaid expenses	(3,830)	67,766
Accounts payable and accrued liabilities	(395,247)	1,706,062
Deferred revenue	38,128	72,000
Deferred contributions	(458,533)	(957,535)
	1,488,817	2,483,231
Investing and financing		
Net proceeds on disposition of building	9,832,118	-
Repayment of long-term liabilities	(223,387)	(198,742)
Net change in cash	11,097,548	2,284,489
Cash and cash equivalents, beginning of year	5,981,922	3,697,433
Cash and cash equivalents, end of year	\$ 17,079,470	\$ 5,981,922

Cash and cash equivalents consist of:

Cash	\$ 2,579,470	\$ 1,481,922
Cashable term deposits	\$ 14,500,000	\$ 4,500,000

1. PURPOSE OF ORGANIZATION

Geneva Centre for Autism (the "Centre") empowers individuals with autism and other related disorders, and their families, to fully participate in their communities.

The Centre is a not-for-profit organization, registered as a charitable organization with the Canada Revenue Agency (Charitable Registration 12398 9030 RR0001) and, as such, is exempt from income taxes under the Canadian Income Tax Act provided certain disbursement requirements are met.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the Centre.

Revenue Recognition

The Centre follows the deferral method of accounting for contributions. As such, restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Any contributions not yet expended are recorded as deferred contributions in these financial statements. Contributions are accrued in the period when the amount of the contribution can be reasonably estimated and collection is reasonably assured.

Restricted contributions for the purchase of capital assets are deferred and recognized as revenue in the Capital Asset Fund on the same basis as the amortization expense. If the capital asset is not to be amortized, the contribution is recorded as a direct increase in the Capital Asset Fund.

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

Revenue received for the provision of goods and services are recognized in the period in which the goods and services are provided by the Centre. Revenues received for a future period are recorded as unearned revenue in these financial statements until the goods or services are provided.

Over the past year the provincial government has pivoted its funding model in certain programs, from funding the Centre directly to a "*Fee-For-Service*" model where the funding goes to families, allowing them to pick and choose the types of services they want to purchase. The nature, quality and timing of this revenue differs from our typical "*Funded Programs*". For these programs revenue is recognized when the service has been delivered. At that point in time the revenue measurable, collectible and the performance obligation has been rendered.

Rental revenue is recognized on a straight-line basis over the term of the lease. When initial direct costs are associated with a specific lease agreement, the costs are applicable to all revenue earned during the lease term and are deferred and amortized over the lease term in proportion to the recognition of rental income. Accrued rental revenue and deferred costs are shown as other assets on the statement of financial position.

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Cash and Cash Equivalents

Cash and cash equivalents include short-term highly liquid investments that are readily convertible to known amounts of cash and have original maturities of three months or less from the date of purchase or are redeemable prior to maturity.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Tangible capital assets are amortized over the estimated useful life of the assets as follows:

Buildings	-	25 years straight line
Building renovations	-	5 years straight line
Computers, website and office equipment	-	30% declining balance
Leasehold improvements	-	straight line over the life of the lease

When conditions indicate a tangible capital asset's carrying value is impaired, it will be written down to its fair value or replacement cost, with the write-down recorded as an expense. Write-downs will not be reversed.

Financial Instruments

The Centre initially measures its financial assets and liabilities at fair value. The Centre subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. The change in fair value is recorded in the statement of revenue and expenses.

Financial assets measured at amortized cost include accounts receivable and contributions receivable and amounts due from Geneva Centre for Autism Foundation. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and long-term liabilities.

Transaction costs and financing fees are expensed as incurred for financial instruments measured at fair value and capitalized for financial instruments that are subsequently measured at cost or amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down, if any, is recognized in the excess of revenue over expenses. Reversals of impairment are recorded to the extent that the value has increased, up to the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenses.

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fund Accounting

The accounts of the Centre are maintained in accordance with the principles of fund accounting in order to observe the limitations and restrictions placed on the use of available resources. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into separate funds in accordance with specified activities or objectives. For financial reporting purposes, the Centre has combined funds with similar characteristics into five major fund groups as follows:

- (a) The MCCSS Fund reports the administrative and operating activities of the Centre contracted by the Ministry of Children, Community and Social Services (referred to as "MCCSS").
- (b) The Ministry of Education Fund reports the administrative and operating activities of the Centre's funding from the Ministry of Education.
- (c) The General Fund reports the general unrestricted activities of the Centre not funded by MCCSS, but by donations received from Geneva Centre for Autism Foundation (the "Foundation"), corporations and fee for service programs.
- (d) The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Centre's capital assets.

Contributed Services

Volunteers contribute many hours each year to assist the Centre in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Use of Estimates

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 amounts reported in the financial statements and accompanying notes. Significant estimates included in these financial statements are with respect to the amortization rates for capital assets and the allocation of expenses between funds. Management believes that the estimates utilized in preparing its financial statements are reasonable and prudent. Actual results could differ from those estimates.

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2022 Net
Land	\$ 4,492,549	\$ -	\$ 4,492,549
Buildings and renovations	5,782,799	4,116,229	1,666,570
Computers and office equipment	751,930	751,930	-
Website	129,993	129,993	-
	\$ 11,157,271	\$ 4,998,152	\$ 6,159,119

Geneva Centre for Autism
Notes to Financial Statements
March 31, 2022

3. TANGIBLE CAPITAL ASSETS (Cont'd)

	Cost	Accumulated Amortization	2021 Net
Land	\$ 5,329,042	\$ -	\$ 5,329,042
Buildings and renovations	7,039,914	4,630,895	2,409,019
Computers and office equipment	751,930	748,539	3,391
Website	129,993	129,532	461
	\$ 13,250,879	\$ 5,508,966	\$ 7,741,913

In conjunction with \$1,200,000 of funding received from the MCCSS in fiscal 2007, the MCCSS has the right to obtain a 20% interest, at no additional cost, in the land and building at 112 Merton Street, Toronto, Ontario in the event of the Centre being dissolved or liquidated.

4. GENEVA CENTRE FOR AUTISM FOUNDATION

(a) Transactions and balances

The Centre is not-for-profit organization that controls the Foundation.

During the year the Foundation had the following transactions with the Centre:

	2022	2021
Amount due (to) from the Centre, beginning of year	\$ (231,262)	\$ 96,615
Amounts paid by the Centre on behalf of the Foundation, including office and general, staff costs and insurance	(126,076)	(157,266)
Amounts paid by the Foundation on behalf of the Centre	-	138,909
Current year donation to the Centre for designated programs	(342,124)	(309,520)
Amount due from the Centre, end of year	\$ (699,462)	\$ (231,262)

The amount due to the Centre is non-interest bearing, unsecured and payable on demand.

Related party transactions are in the ordinary course of operations and are measured at the exchange amount, which is the amount agreed to by the parties.

(b) Supplemental information

The Centre controls the Foundation. The Foundation, which raises funds for the Centre, was incorporated by letters patent in Ontario on July 28, 1994 as a not-for-profit organization. The Foundation commenced operations during the year ended March 31, 2001. The Foundation is registered as a public foundation with the Canada Revenue Agency.

Geneva Centre for Autism
Notes to Financial Statements
March 31, 2022

4. GENEVA CENTRE FOR AUTISM FOUNDATION (Cont'd)

(b) Supplemental information (Cont'd)

The Foundation has not been consolidated in the Centre's financial statements. The financial statements of the Foundation are available upon request. The Foundation follows the same accounting policies, except for the accounting for contributions. The Foundation follows the restricted fund method of accounting for contributions and donations. As such, the Foundation accounts for donations as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Financial summaries of the Foundation as at March 31, 2022 and 2021 and for the years then ended are as follows:

	2022	2021
Financial position		
Cash	\$ 1,125,457	\$ 655,980
Other current assets	46,824	49,936
Total assets	1,172,281	705,916
Total liabilities	737,554	270,120
Total fund balances	\$ 434,727	\$ 435,796

The fund balances of the Foundation must be provided to the Centre or used for the Centre's benefit. In accordance with donor restrictions, \$478,201 (2021 - \$423,940) of the fund balance is to be used for specific programs in the Centre.

	2022	2021
Changes in fund balances		
Fund balances, beginning of year	\$ 435,796	\$ 313,724
Excess (deficiency) of revenue over expenses	(1,069)	122,072
Fund balances, end of year	\$ 434,727	\$ 435,796
Results of operations		
Total revenues	\$ 741,097	\$ 1,005,542
Total expenses and donations	742,166	883,470
Excess (deficiency) of revenue over expenses	\$ (1,069)	\$ 122,072
Cash flows		
Cash provided by operations	\$ 469,477	\$ 561,546
Change in cash	\$ 469,477	\$ 561,546

Geneva Centre for Autism
Notes to Financial Statements
March 31, 2022

5. CREDIT FACILITIES

	2022	2021
Term loan, bearing interest at 2.9%, repayable in monthly installments of \$14,839 including principal and interest, maturing April 30, 2022, secured by land and building at 112 Merton Street. ⁽¹⁾	\$ 2,173,478	\$ 2,286,745
Fixed rate term loan, bearing interest at 2.95% repayable in monthly installments of \$11,014 including principal and interest, maturing November 20, 2025, secured by land and building at 164 Merton Street.	687,896	798,016
	2,861,374	3,084,761
Current portion	(230,238)	(223,610)
	\$ 2,631,136	\$ 2,861,151

Included in occupancy expense is interest on long-term liabilities of \$86,856 (2021 - \$101,545).

⁽¹⁾ The Centre also has an operating credit line from the same lender in the amount of \$1,500,000 (2021 - \$1,000,000), bearing interest at bank prime plus 1%. The line is not utilized at year end (2021- \$Nil). In addition to the property security on 112 Merton Street, this financing is guaranteed by both the Centre and the Foundation, supported by a first charge general security agreement. In addition, should the mortgage fall into arrears, MCCSS has the right to rectify the arrears and direct the transfer of the property to a party designated by MCCSS.

Subsequent to year end, the term loan was renewed with the same lender as a demand loan, non-revolving, bearing interest at prime plus 0.25%, amortized over 180 months, with blended monthly principal and interest payments of \$15,416. The balance can be repaid at any time without penalty, and can be converted upon request to a fixed rate loan.

The estimated future principal repayments are as follows:

2023	\$ 230,238
2024	236,188
2025	243,164
2026	251,325
2027	1,900,459
	\$ 2,861,374

6. DEFERRED CONTRIBUTIONS - GENERAL

Included in deferred contributions are funds relating to restricted operating funding received in the current period from the Ministry of Education that relate to the subsequent period. Changes in the deferred contributions balance related to the Ministry of Education are as follows:

	2022	2021
Balance, beginning of year	\$ 1,516,134	\$ 2,473,669
Funding received during the year	2,920,328	1,125,000
Funding recognized in revenue	(3,037,503)	(1,801,966)
School board reimbursement	(341,358)	(280,569)
Balance, end of year	\$ 1,057,601	\$ 1,516,134

The Ministry of Education funding is to develop and deliver a training program for teachers' assistants and other educators across the province. The amount deferred relates to amounts unspent during the year.

7. DEFERRED CAPITAL CONTRIBUTIONS

The changes for the year in the deferred contributions related to capital assets are as follows:

	2022	2021
Balance, beginning of year	\$ 221,991	\$ 253,697
Amounts amortized to revenue	(31,706)	(31,706)
Balance, end of year	\$ 190,285	\$ 221,991

Amounts amortized to revenue relate to contributions specifically received for the purchase of capital assets and are amortized over the related capital asset's useful life.

8. PENSION PLAN

Under the terms of a collective bargaining agreement, the Centre is required to contribute an amount equal to 5% of employee salaries of permanent and part-time employees, with 700 or more hours over two years, to a third party defined contribution pension plan. The expense in 2022 was \$200,842 (2021 - \$206,639).

9. INTERFUND TRANSFERS

During the year \$132,717 was transferred from the capital asset fund to the general fund (2021 - \$519,338 was transferred from the general fund to the capital asset fund).

10. CAPITAL ASSET FUND

The capital asset fund consists of:

	2022	2021
Capital assets - net (Note 3)	\$ 6,159,119	\$ 7,741,913
Cash	9,832,118	-
Other assets	62,546	106,699
Long-term liabilities (Note 5)	(2,861,374)	(3,084,761)
Deferred contributions - related to capital assets (Note 7)	(190,285)	(221,991)
	\$ 13,002,124	\$ 4,541,860

11. CONTINGENT LIABILITY

The Centre is contingently liable for all or a portion of grants received should it not use the grant funds as set out in the terms of the respective agreements. The amount of any such repayments are not currently anticipated or determinable. In the event of repayment of a grant, the loss will be recorded if and when it becomes anticipated and determinable.

12. ECONOMIC DEPENDENCE

The Centre is economically dependent on the MCCSS and other government agencies whose grants constitute a substantial portion of the revenue of the Centre.

13. SERVICE CONTRACT WITH THE MCCSS

The Centre has a service contract/CFSA Approval with the MCCSS. A reconciliation report summarizes by service (project code) all revenues and expenses and identifies any resulting surplus or deficit that relates to the service contract.

14. FINANCIAL INSTRUMENTS

Liquidity Risk

The Centre has significant financial liabilities outstanding including accounts payable and accrued liabilities and long-term liabilities. The Centre is exposed to the risk that it may not have sufficient liquid assets to meet its commitments associated with these financial liabilities.

Credit Risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The Centre is exposed to credit risk on its cash and accounts receivable. Credit risk with respect to cash is limited as cash balances are held at a high credit quality financial institution in Canada. Management has adopted credit policies in an effort to minimize the risk from accounts receivable. The Centre does not have a significant exposure to any individual.

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balances
MCCSS Fund
Year Ended March 31, 2022

	Adult's DS	Child Welfare	Autism	Broader Public Sector	Respite	Admin	Other Revenue	2022 Total	2021 Total
Revenue									
Government grants	\$ 1,447,655	\$ 910,085	\$ 4,222,003	\$ 8,034	\$ 778,170	\$ -	\$ 32,099	\$ 7,398,046	\$ 7,792,474
Donations from GCAF (Note 4)	-	5,073	-	-	-	-	-	5,073	-
Program revenue	-	-	6,965	-	6,920	-	-	13,885	-
Other revenue	-	-	-	-	-	-	-	-	71,999
	1,447,655	915,158	4,228,968	8,034	785,090	-	32,099	7,417,004	7,864,473
Expenses									
Salaries and benefits (Note 8)	876,545	634,821	2,790,007	8,034	472,523	491,005	23,716	5,296,651	5,293,781
Flex funds	138,462	-	339,474	-	156,726	-	-	634,662	495,301
Occupancy	188,223	67,489	232,355	-	29,275	57,853	-	575,195	887,084
Office administration	42,380	27,333	121,935	-	23,435	33,215	-	248,298	447,609
Professional services	47,363	36,285	382,921	-	20,280	16,665	8,383	511,897	339,247
Travel	-	374	1,397	-	-	154	-	1,925	3,708
Publicity and promotion	176	223	15,696	-	654	28,850	-	45,599	19,174
Program supplies	12,016	5,767	6,830	-	5,299	926	-	30,838	273,030
Training	1,908	51,857	5,979	-	-	12,195	-	71,939	105,539
Central administration	140,582	91,009	332,374	-	76,898	(640,863)	-	-	-
	1,447,655	915,158	4,228,968	8,034	785,090	-	32,099	7,417,004	7,864,473
Deficiency of revenue over expenses	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balance
Ministry of Education Fund
Year Ended March 31, 2022

	School Team Training	2022	2021
Revenue			
Government grants	\$ 3,037,503	\$ 3,037,503	\$ 3,268,024
Transfer to General Fund	(2,237,503)	(2,237,503)	(2,548,419)
	800,000	800,000	719,605
Expenses			
Salaries and benefits (Note 8)	516,961	516,961	570,077
Occupancy	28,743	28,743	26,353
Office administration	117,918	117,918	7,736
Professional services	26,850	26,850	62,970
Program supplies	1,840	1,840	-
Training	188	188	-
Central administration	107,500	107,500	52,469
	800,000	800,000	719,605
Excess of revenue over expense	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -