

# Financial Form Line Instructions For Book Publishers And Magazines



| CADAC<br>Line # | Line Definition   | Instructions   |
|-----------------|---|--|
| 4000            | REVENUES  |  |
| 4100            | Earned Revenues   |  |
| 4105            | Sales of eligible books from authors residing in your province (including audio books and e-books), net of returns                      | Record net sales of eligible books by authors who reside in your province, including audiobooks and e-books.<br><i>Eligible books meet your province’s publishing program criteria (e.g., Canadian-authored, original, professionally edited).</i>                         |
| 4110            | Sales of eligible books from authors residing in Canada (including audio books and e-books), net of returns (not included on line 4105) | Record net sales of eligible books by Canadian authors residing outside your province, including audiobooks and e-books.<br><i>Eligible books meet federal/provincial eligibility criteria but the author lives in another province.</i>                                   |
| 4115            | Sales of ineligible books from authors residing in Canada (including audio books and e-books), net of returns                           | Record net sales of ineligible books by Canadian authors, including audiobooks and e-books.<br><i>Ineligible books do not meet program criteria (e.g., formats, content, or publication types that fall outside funding guidelines).</i>                                   |
| 4120            | Sales of ineligible books from foreign authors (including audio books and e-books), net of returns                                      | Record net sales of ineligible books by foreign authors, including audiobooks and e-books.<br><i>Ineligible books include works by authors who do not reside in Canada and therefore do not meet eligibility requirements.</i>   |
| 4122            | Total book sales, net of returns (subtotal)   |  |
| 4125            | Individual subscription sales of magazines, including digital   | Record revenue from individual magazine subscriptions, including print and digital editions.   |
| 4130            | Institutional subscription sales of magazines, including digital  | Record revenue from magazine subscriptions purchased by institutions such as libraries, schools, universities, businesses, or government organizations. Include both print and digital subscriptions. Do not include individual subscription sales or advertising revenue. |
| 4135            | Total magazine subscription sales - (subtotal)  |  |
| 4140            | Magazine single copy and newsstand sales  | Record revenue from single-issue and newsstand magazine sales.   |
| 4145            | Paid Advertising Sales  | Record monetary revenue from advertising sales — that is, advertising paid for in money (e.g., cheque, EFT, credit card, direct deposit).<br>Do not include advertising received through exchanges or in-kind arrangements, which must be reported on line 4145.           |
| 4147            | Advertising exchanges (must match line 5315 in expenses)  | Record the value of advertising exchanged for goods or services; must equal the related expense on line 5315.  |
| 4150            | Royalties, rights, licensing and franchise fees for books from authors residing in your province  | Include all revenues from licensing book content to third parties (e.g., Access Copyright payments, reproduction rights, permissions, and licensing fees) for works by authors who reside in your province.  |
| 4155            | Royalties, rights, licensing and franchise fees for books from authors residing outside of your province                                | Include all revenues from licensing book content to third parties (e.g., Access Copyright payments, reproduction rights, permissions, and licensing fees) for works by authors who reside outside your province.   |
| 4160            | Royalties, rights, licensing and franchise fees - (subtotal of lines 4150 & 4155)   |  |
| 4162            | Other net publishing revenues   | Record other publishing-related revenues not captured elsewhere, including revenues earned when your firm acts as an agent or distributor for another publisher. Report amounts net of any deductions or returns.  |
| 4165            | Other revenues from circulation and distribution  | Record additional revenues from circulation or distribution activities not captured in subscription or sales lines.  |
| 4170            | Other revenues from non-publishing activities (please specify in details)   | Record revenues from activities unrelated to publishing. Provide details in the notes field.   |
| 4175            | Total earned revenues   |  |
| 4200            | Net Investment Income   |  |

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| 4205 | Trust, endowment and investment revenue (net)  | Include net interest income (exclude commissions and other fees paid) from investments of all sources, including interest from provincial endowment funds where applicable and/or gain/losses on investment and endowments.  |
| 4210 | Total Net Investment Income  |  |
| 4300 | Private sector revenues  |  |
| 4305 | Individual donations   | Include all donations from individuals, and memberships for which an income tax receipt has been issued. If no receipt was issued, record this amount on line 4340.  |
| 4310 | Corporate donations  | Include all donations from corporations for which an income tax receipt has been issued. If no receipt was issued, record this amount on line 4340.  |
| 4315 | General corporate sponsorships   | Include cash corporate sponsorship to support operating activities.  |
| 4320 | Specific corporate sponsorships  | Include all specific corporate sponsorship (e.g. sponsorship for one or more tours / circulating exhibitions).   |
| 4325 | Foundation grants and donations  | Include payments from private or community foundations and associated or related foundations. Do not include provincial foundation grants (see line 4485).   |
| 4330 | Fundraising events (gross)   | Include gross revenues from auctions, bingos, casinos, special events. Do not include revenues from provincial lottery (see line 4485). Fundraising event expenses should be included in line 5415.<br>For Alberta organizations only: report Alberta Gaming, Liquor and Cannabis (AGLC) revenues here.  |
| 4335 | In-kind contribution (If presented in F/S)   | Include donations in-kind, goods and services from the private sector that are included in your organization's financial statements.<br>All in-kind revenue must be revenue-neutral and must have a corresponding in-kind expenditure.<br>Include exchanges for advertising, publicity and marketing.<br>Please do not include the estimated value of volunteer hours as a revenue item. |
| 4340 | Other private sector revenues, including shared private/public funds (please specify in details) | Include other private sector revenues (e.g. volunteer committee donations, etc.) and/or funds from partnerships between private and public entities (e.g., Business for the Arts - ArtsVest program).  |
| 4345 | Total private sector revenues  |  |
| 4400 | Public sector revenue  |  |
| 4405 | Federal public revenues  |  |
| 4410 | Canada Council for the Arts  |  |
| 4415 | Operating (Core) grants  | Operating Support, including the supplementary funding of the Reopening Fund.  |
| 4420 | Project grants   | Include project grants, and organizational capacity Building/development grants.   |
| 4425 | Other Canada Council grants (please add some details)  | Include other revenues received from Canada Council, one-time funds or reimbursements, e.g. supplementary operating grants, travel grants, reimbursement (translation, travel),New chapter, Digital strategic fund, etc.<br><br>Include any Awards to Scholarly Publications Program grants received for publication or translation.   |
| 4430 | Department of Canadian Heritage  | Include any other PCH funding not included on lines 4431, 4432, 4433   |
| 4431 | Canada Book Fund   | Funding received from the Canada Book Fund programs.   |
| 4432 | Canada Periodical Fund   | Funding from the Canada Periodical Fund, including Aid to Publishers or related streams.   |
| 4433 | Livres Canada Books  | Record support received from Livres Canada Books programs for export, promotion, or related activities.  |
| 4434 | Canadian Federation for the Humanities and Social Sciences (ASPP)                                | Includ funding received through the Awards to Scholarly Publications Program (ASPP).   |
| 4435 | Social Sciences and Humanities Research Council (SSHRC) Aid to Scholarly Journals                | Include any funding awarded through SSHRC’s Aid to Scholarly Journals program.   |

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| 4436        | Other federal (please add some details).  | Include revenues received from the Department of Foreign Affairs and International Trade (including embassies and cultural centres), other federal departments, the Canadian International Development Agency (CIDA), and the Cultural Human Resources Council (CHRC).<br>Do not include funding from the Awards to Scholarly Publications Program (ASPP) or SSHRC Aid to Scholarly Journals, as these are recorded on lines 4434 and 4435. |
| <b>4440</b> | <b>Total federal public revenues</b>  |   |
| <b>4445</b> | <b>Provincial or territorial revenues</b>   |   |
| <b>4450</b> | <b>Provincial or territorial arts council</b>   |   |
| 4455        | Operating grants (core grant)   |   |
| 4460        | Project grants  | Include project grants and organizational capacity building grants.   |
| 4465        | Other provincial or territorial arts council grants (please specify in details)                                     | Include other revenues received from your provincial arts council, one-time funds or reimbursements, e.g. supplementary operating grants, reimbursement (translation, travel), etc.   |
| <b>4470</b> | <b>Ministry / Department of Culture</b>   |   |
| 4475        | Operating grants  |   |
| 4480        | Project grants  |   |
| 4484        | Provincial or territorial tax credits   | Record refundable or non-refundable tax credits received from provincial or territorial programs (e.g., publishing, digital media, labour-based, or production tax credits). Include only amounts confirmed for the fiscal year.  |
| 4485        | Provincial or territorial foundation / gaming and lottery corporation   | Include only those revenues received for your operating and/or project programs and services. Do not include funds received for capital improvements. For Alberta organizations only: do not include Alberta Gaming, Liquor and Cannabis revenues here (see line 4330).   |
| 4490        | Provincial or territorial employment programs   |   |
| 4492        | Provincial translation programs   | Funding from provincial programs that support translation activities.   |
| 4494        | Support grants from post-secondary institutions   | Financial support received from provincial post-secondary institutions, including universities or colleges.   |
| 4495        | Other provincial or territorial (please add details)  | Include revenues from other provincial ministries and agencies.   |
| <b>4500</b> | <b>Total provincial or territorial public revenues</b>  |   |
| <b>4505</b> | <b>Municipal and regional revenues</b>  |   |
| <b>4510</b> | <b>Municipal and regional arts council / board only (for municipal and regional grants see lines 4525 and 4530)</b> |   |
| 4515        | Operating grants  | Include operating revenues received from a municipal arts council or arts board.  |
| 4520        | Project grants  | Include project revenues received from a municipal arts council or arts board.  |
| 4525        | Other municipal or regional operating grants  | Include operating revenues received from a municipality or a regional body other than a separate arts council or arts board (e.g. Local or Regional Economic Development Centre).   |
| 4530        | Other municipal or regional project grants  | Include project revenues received from a municipality or a regional body other than a separate arts council or arts board (e.g. Local or Regional Economic Development Centre).   |
| <b>4535</b> | <b>Total municipal or regional public revenues</b>  |   |
| 4540        | Other public sector revenues (please add some details)  | Include revenues from broader public sector (e.g. universities, school boards), other provincial governments, municipal governments and foreign governments. Include contribution agreements and fees for service agreements.   |
| 4545        | In-kind goods and services revenues from the public sector (if recorded in the financial statement)                 | Include donations in-kind, goods and services from public sector that are presented in your organizations financial statements.   |
| <b>4550</b> | <b>Total Public Sector Revenues</b>   |   |
| <b>4600</b> | <b>Other revenues</b>   |   |

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| 4605        | Contribution from parent organization   | Include all contributions from an organization of which the applicant constitutes a <b>subsidiary</b> of the overall operation. Such contributions include salaries, rent or costs related to the maintenance and improvements of a permanent facility, etc. Such parent organizations include, but are not limited to, <b>municipalities, cultural centres, arts centres, universities and libraries.</b> |
| 4610        | Contribution from stabilization organization  | Include all contributions from stabilization organizations (a stabilization organization is a not-for-profit organization that receives funding from both government and private sector sources, and distributes funding to arts organizations in the form of stabilization grants, working capital contributions and deficit retirement funding, as well as offering technical assistance).               |
| <b>4615</b> | <b>Total Other Revenues</b>   |  |
| <b>4617</b> | <b>Total Operating Revenues (A)</b>   |  |
| <b>4618</b> | <b>Other revenues not related to operating activities</b>   |  |
| 4619        | Amortization of deferred contributions for capital assets   | Allows an organization to account for grants or contributions received to purchase capital assets over the useful life of those assets. Include the amount for the current year only.  |
| 4620        | Other revenues  | Include all revenues not related to your artistic activities, that have a direct impact on your surplus (deficit), e.g. gains on the sale of capital assets. Do not include interfund transfers (see line 6135).   |
| <b>4700</b> | <b>Total Revenues (C)</b>   |  |
| <b>5000</b> | <b>EXPENSES</b>   |  |
| <b>5100</b> | <b>Editorial costs</b>  |  |
| 5105        | Editorial and artistic salaries and fees, benefits, contracts and commissioning, including production/technical salaries and fees for books and e-books                 | Record salaries, benefits, contracts, and commissioning fees for editorial, artistic, production, and technical work related to books and e-books.   |
| 5110        | Editorial and artistic salaries and fees, benefits, contracts and commissioning, including production/technical salaries and fees for magazines and electronic versions | Record salaries, benefits, contracts, and commissioning fees for editorial, artistic, production, and technical work related to magazines and digital/electronic editions.   |
| 5115        | Royalties and writers' fees, including advances and permission  | Record royalties, writers' fees, advances, and permission fees payable to authors.   |
| 5116        | Collaborators, art and photo fees   | Record fees paid to collaborators, illustrators, graphic artists, photographers, and similar contributors.   |
| 5117        | Translation fees  | Record fees paid for translation services.   |
| <b>5120</b> | <b>Production costs</b>   |  |
| 5125        | Production expenses for books, including e-books and electronic versions  | Record all production costs related to books, including design, layout, pre-press, printing, binding, and digital/e-book production.   |
| 5127        | Production expenses for magazines, including pre-press, printing and binding, and electronic versions   | Record all production costs for magazines, including pre-press, printing, binding, and digital/electronic production.  |
| 5130        | Cost of sales/artistic expenses for non-publishing activity (please specify in details)   | Record costs directly related to non-publishing activities, such as artistic or production expenses. Provide details in the description field.   |
| <b>5135</b> | <b>Distribution and circulation costs</b>   |  |
| 5140        | Salaries, fees for book sales and distribution  | Record salaries, wages, and fees for staff or contractors whose primary duties relate specifically to book sales, order processing, customer service for book orders, warehousing, and physical/digital distribution.  |
| 5145        | Salaries and fees for magazine circulation  | Record salaries, wages, and fees for staff or contractors responsible specifically for magazine subscription management, circulation operations, fulfillment, and distribution.  |
| 5150        | Postage, mailing, shipping and handling for books   | Record postage, courier, shipping, and handling costs linked directly to book distribution and order fulfillment.  |
| 5155        | Postage, mailing, shipping and handling for magazines   | Record postage, courier, shipping, and handling costs linked directly to magazine circulation and subscription fulfillment.  |

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| 5160        | Domain name registration, security, internet service provider and transaction fees for electronic version | Record costs related to hosting, domain registration, online security, and transaction processing specifically for electronic editions of books and magazines.   |
| <b>5195</b> | <b>Total Editorial, production, distribution and circulation costs</b>                                    |  |
| <b>5200</b> | <b>Facility Operating Expenses</b>  |  |
| 5205        | Facility operating salaries and professional fees - permanent and temporary employees                     | Include all amounts paid directly as salaries to permanent or temporary staff who operate the facility of your organization, full or part time. Include benefits. Prorate (split proportionally) salaries of staff with combined responsibilities.   |
| 5215        | General facility expenses   | <p>Include all costs related to the operation and upkeep of your physical workspace or production facility, such as:</p> <ul style="list-style-type: none"> <li>• Public utilities (electricity, heating, water, waste, internet, etc.)</li> <li>• Maintenance and repair of office or warehouse space</li> <li>• Purchase, rental, or maintenance of equipment used for publishing operations (e.g., computers, servers, printers, shelving, packing equipment)</li> <li>• Facility-related services (cleaning, security, building services)</li> </ul> |
| 5225        | Rent or mortgage interest   | <p>Include long-term rent or the interest portion of mortgage payments for office, warehouse, or production spaces used by your publishing operations.</p> <p>If your facility is shared between operational and administrative functions, prorate the costs accordingly between this line and the administration section (see line 5515).</p>   |
| 5230        | Other facility expenses (please specify in details)   |  |
| <b>5235</b> | <b>Total Facility Operating Expenses</b>  |  |
| <b>5300</b> | <b>Marketing/Promotion Expenses</b>   |  |
| 5305        | Marketing, promotion salaries and benefits  | <p>Include all amounts paid directly as salaries to permanent or temporary staff of your organization, full or part time, for marketing and communication activities (e.g. marketing director or manager, communications director, advertising coordinator, marketing production coordinator). Include benefits.</p> <p>Prorate (split proportionally) salaries of staff with combined responsibilities.</p>   |
| 5310        | Marketing and promotion professional fees   | Include all amounts paid directly as professional fees to those contracted for marketing and communications services by your organization.   |
| 5315        | Advertising exchanges (must match line 4147 in revenues)  | Record the value of advertising received in exchange for goods or services rather than cash. This amount must match the corresponding advertising exchange revenue reported on line 4147.  |
| 5320        | Advertising purchases (in cash)   | Include advertising expenses (purchasing local, national and international advertising)and new social media promotion costs.   |
| 5325        | Other marketing and promotion expenses, including non-publishing activity (please specify in details)     | Include all other marketing and communications expenses.   |
| <b>5330</b> | <b>Total marketing/promotion expenses</b>   |  |
| <b>5400</b> | <b>Fundraising expenses</b>   |  |
| 5405        | Fundraising salaries  | Include all amounts paid directly as salaries to permanent or temporary fundraising staff of your organization, full or part time. Include benefits. Prorate (split proportionally) salaries of staff with combined responsibilities.  |
| 5410        | Fundraising fees  | Include all amounts paid directly as professional fees to those contracted for fundraising services by your organization.  |

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| 5415        | Fundraising events (gross expenses)   | Include the cost related to:<br>* fundraising event production (catering, rental space, purchase or rent of audiovisual equipment, etc.)<br>* producing advertising support for fundraising events, etc..<br>The fundraising event revenues should be included in line 4330.  |
| 5420        | Other fundraising expenses (please specify in details)  | Include all fundraising costs not associated with events.   |
| <b>5425</b> | <b>Total fundraising expenses</b>   |   |
| <b>5500</b> | <b>Administration expenses</b>  |   |
| 5505        | Administrative salaries - permanent and temporary employees   | Include all amounts paid directly as salaries to permanent or temporary administrative staff of your organization, full or part time (e.g. general manager, executive director, administrator, administrative assistant, etc.). Include benefits. Prorate (split proportionally) salaries of staff with combined responsibilities.    |
| 5510        | Administrative professional fees, including accounting and legal fees   | Record professional fees related to administrative functions, such as accounting, audit, legal, bookkeeping, or other administrative consulting services. Do not include editorial, production, or marketing-related professional fees.   |
| 5511        | Professional development for personnel  | Record costs related to staff training and professional development, such as workshops, courses, conferences, and accreditation fees.   |
| 5515        | Rent or mortgage for administrative space   | Include rent or interest portion of mortgage payment for administrative offices only. Prorate (split proportionally) between administration and operations (see line 5225).   |
| 5520        | Other administration expenses, including office supplies, small equipment, telecommunications (please specify in details) | Include the cost related to:<br>* rental and services contracts<br>* banking interest (do not include the interest paid for mortgage fees, see line 5515)<br>* travel of the non-artistic staff<br>* equipment, furniture and office supply<br>* phone, fax, internet, mail<br>* municipal taxes and permits<br>* board of directors. |
| <b>5525</b> | <b>Total administration expenses</b>  |   |
| <b>5530</b> | <b>Total Operating Expenses (B)</b>   |   |
| <b>5531</b> | <b>Other expenses not related to operating activities</b>   |   |
| 5532        | Amortization of capital assets  | Commonly called depreciation, allows an organization to expense an asset over the useful life of the asset. Include the amortization for the current year only.   |
| 5533        | Other expenses  | Include all expenses not related to your artistic activities, that have a direct impact on your surplus (deficit), e.g. losses on the sale of capital assets. Do not include interfund transfers (see line 6135).   |
| <b>5600</b> | <b>Total Expenses (D)</b>   |   |
| <b>6000</b> | <b>PROFIT (LOSS)</b>  |   |
| <b>6040</b> | <b>Totals excluding amortization and other adjustments</b>  |   |
| 6050        | Total Operating Revenues (A)  | Total line 4617   |
| 6055        | Total Operating Expenses (B)  | Total line 5530   |
| 6060        | Operating Profit or (Loss) for the year (A-B)   | Line 6050 minus Line 6055   |
| <b>6090</b> | <b>Totals including amortization and other adjustments</b>  |   |
| 6100        | Total Revenues (C)  | Total line 4700   |
| 6105        | Total Expenses (D)  | Total line 5600   |
| 6110        | Net Profit (Loss) for the year before taxes and transfers (C-D)   | Line 6100 minus Line 6105   |



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| 6111        | Transfer after profit to (from) parent or affiliated corporation | Record any transfers of surplus (or recovery of deficit) between your organization and a parent or affiliated corporation after the calculation of annual profit or loss.  |
| 6112        | Income tax   | Record federal, provincial, or territorial income taxes owed or paid by your organization for the fiscal year, including installments and final tax payments. This amount should be recorded as a <b>negative</b> .  |
| 6125        | Extraordinary items (please specify in details)                  | Record unusual or non-recurring items that fall outside normal publishing operations, such as owner's withdrawals, bequests, or other significant positive or negative adjustments. Provide details in the description field.  |
| 6130        | Profit or (loss) before transfers for the year                   |  |
| 6135        | Interfund transfers (please specify in details)                  | Record all transfers between internal funds (e.g., operating, capital, restricted), whether positive or negative. These transfers are used to adjust which funds are included in the accumulated surplus or deficit. For example, an organization may transfer amounts in or out of the capital fund to exclude capital assets from its operating surplus/deficit, or to reflect the use of internally restricted funds. Provide details in the description field. |
| <b>6140</b> | <b>Profit or (loss) for the year (E)</b>                         |  |
| <b>6200</b> | <b>NET PROFIT (LOSS) FOR THE YEAR</b>                            |  |
| 6205        | Accumulated surplus or (deficit), beginning of year              |  |
| 6206        | Prior years' adjustments   | Include accounting adjustments related to previous fiscal years that directly affect the current year's surplus or deficit (e.g., restatements, corrections of prior-year errors, or adjustments identified during audit).   |
| 6210        | Profit or (loss) for the year (E)                                |  |
| 6211        | Owner's withdrawals or dividends paid to shareholders            | Record the absolute amount withdrawn by owners or dividends paid to shareholders during the fiscal year.   |
| <b>6215</b> | <b>Accumulated surplus or (deficit), end of year</b>             |  |
| <b>6250</b> | <b>STATEMENT OF FINANCIAL POSITION / BALANCE SHEET</b>           |  |
| <b>6255</b> | <b>ASSETS</b>  |  |
| 6260        | Current assets, including cash reserves.                         | Include the total of assets ordinarily realizable within one year; usually divided into the following main classes: e.g. cash, accounts receivable, securities, deposits, grants and contributions receivable, inventory, deferred prepublication costs, including work in progress; prepaid royalties and advances, etc.  |
| 6262        | Inventory at the end of the year                                 | Record the value of unsold inventory at year-end, including books, magazines, and other publishable stock, valued according to your organization's inventory accounting policy.  |
| 6265        | Capital / fixed assets   | Include the total of furniture and equipment, leasehold improvements, vehicles, buildings and other capital items (tangible or intangible). Intangible are assets such as copyrights, patents, software, etc.  |
| 6270        | Other assets (please specify in details)                         | Total of all Other assets, not including Current assets and Capital / Fixed assets, which are captured on line 6260 and line 6265, e.g. long-term investments.   |
| <b>6275</b> | <b>Total assets</b>  |  |
| <b>6285</b> | <b>LIABILITIES</b>   |  |
| 6290        | Current liabilities  | Include the total of liabilities ordinarily <i>payable within one year</i> ; usually divided into the following main classes: accounts payable, accrued liabilities, deferred revenues and deferred grants, current portions of long-term debt and future income tax liability due in the next year.   |
| 6295        | Other liabilities (please specify in details)                    | Indicate all long-term and other non-current liabilities not included in current liabilities (see line 6290), e.g., portions of long-term debt, deferred contributions, and other amounts payable beyond one year.   |

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| 6300 | Total liabilities                            |  |
| 6305 | NET ASSETS AND SHAREHOLDER'S EQUITY          |  |
| 6310 | Retained earnings/unrestricted net assets    | Include the unrestricted net assets. If it is a surplus, the use of these assets is entirely at the discretion of the board of directors (e.g. for operating activities, investment, etc.). The financial statements may also call this accumulated surplus or deficit, net asset surplus or deficiency, or unrestricted fund balance. |
| 6315 | Invested in capital assets/fixed assets      | Include the net amounts of your capital / fixed assets after deducting the liabilities/debts, e.g. deferred capital contributions, mortgage payable - current and long-term.   |
| 6317 | Share capital (for-profit companies only)    | Record the value of shares issued by the company, including any amounts invested by shareholders in exchange for equity.   |
| 6320 | Internally designated or restricted funds    | Include the total of funds that are designated for a special purpose by the board of directors, where the board has the authority to change the purpose (e.g. acquisition, stabilization, creation funds).   |
| 6325 | Cash reserves (Alberta only)                 | Include the unencumbered, restricted cash account that can only be accessed upon a resolution of the company's Board of Directors to be used to temporarily finance unforeseen operating deficits.   |
| 6330 | Externally designated or restricted funds    | Include the total of funds that are designated by a donor or other external party for particular purposes and not available for operating (e.g. acquisition for a specific project). Do not include Provincial Endowment funds, which should not appear on your balance sheet, but as a note to the financial statements.              |
| 6335 | Other net assets (please specify in details) |  |
| 6340 | Total net assets                             |  |
| 6345 | Total liabilities and net assets             |  |
| 6355 | Working Capital                              | The difference between current assets and current liabilities.   |
| 6360 | Working Capital Ratio                        | The result of the current assets divided by the current liabilities is used to analyze short-term cash flow. Generally, a result between 1 and 2 is considered to represent good short-term liquidity.   |
| 6365 | Assets of Related Foundations                | <div>This may include a trust fund, property corporation or a foundation.</div> <div>Use this field only if your organization is affiliated with a separately-incorporated foundation</div>  |