

**FINANCIAL STATEMENTS**  
**BALANCE SHEET AS AT MARCH 31, 1995**

ASSETS	1995	1994 (Restated)
	\$	\$
Current		
Accounts receivable		
Government of Canada	195,779	269,525
Outside Parties	77,066	19,037
Inventories, at cost and average cost (Note 3)	1,031,379	1,500,036
Prepaid expenses	65,937	109,940
	<u>1,370,161</u>	<u>1,898,538</u>
Capital assets (Note 4)		
At cost	9,965,165	8,755,046
Less: accumulated depreciation	6,327,657	5,121,613
	<u>3,637,508</u>	<u>3,633,433</u>
Other Capital Assets (Note 4)		
Technology Enhancement Plan Project	5,650,822	1,422,846
	<u>10,658,491</u>	<u>6,954,817</u>
LIABILITIES	1995	1994 (Restated)
	\$	\$
Current		
Accounts payable and accrued liabilities		
Government of Canada	1,190,295	2,160,700
Outside Parties		
Accounts payable	3,237,928	1,825,834
Vacation pay	373,407	374,752
Current portion of the provision for employee termination benefits	143,730	116,872
Deferred revenue	208,592	288,577
	<u>5,153,952</u>	<u>4,766,735</u>
Long-term		
Provision for employee termination benefits	<u>2,953,536</u>	<u>2,699,481</u>
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(26,687,214)	(22,991,117)
Accumulated surplus	29,238,217	22,479,718
	<u>2,551,003</u>	<u>(511,399)</u>
	<u>10,658,491</u>	<u>6,954,817</u>

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