

ONTARIO SCIENCE CENTRE 2000/2001

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JIM BARTON, VICE PRESIDENT - OPERATIONS & SUSTAINABLE GROWTH, DUPONT CANADA INC.

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FINANCIAL STATEMENTS

For the Year Ended March 31, 2001

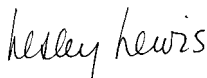
Management's Responsibility For Financial Information

Management and the Board of Trustees of the Ontario Science Centre are responsible for the financial statements and all other information presented in this Annual Report. The financial statements have been prepared by Management in accordance with generally accepted Canadian accounting principles, and, where appropriate, include amounts based on Management's best estimates and judgements.

The Ontario Science Centre is dedicated to the highest standards of integrity in its business. To safeguard assets, the Centre has a sound set of internal financial controls and procedures that balance benefits and costs. Management has developed and maintains financial and management controls, information systems and management practices to provide reasonable assurance of the reliability of financial information.

The Board of Trustees meets quarterly to oversee the financial activities of the Centre, including an annual review of the financial statements and the Provincial Auditor's report.

The financial statements have been examined by the Provincial Auditor. The Provincial Auditor's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with generally accepted accounting principles. The Auditor's Report outlines the scope of the Auditor's examination and opinion.



Lesley Lewis
Director General



Grant Troop
Acting Director
Business Planning
and Operations

June 8, 2001

Auditor's Report to the Board of Trustees of the Centennial Centre of Science and Technology and to the Minister of Tourism, Culture and Recreation

I have audited the balance sheet of The Centennial Centre of Science and Technology as at March 31, 2001 and the statements of operations, changes in equity, and cash flows for the year then ended.

These financial statements are the responsibility of the Centre's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



J.R. McCarter, CA
Assistant Provincial Auditor

Toronto, Ontario
June 8, 2001

Balance Sheet as at March 31, 2001

	2001 \$	2000 \$
ASSETS		
Current		
Cash and short-term investments	4,929,204	4,856,276
Accounts receivable	864,341	1,140,494
Prepaid expenses	148,477	123,584
Inventory of general stores and small tools	138,176	120,831
Work-in-progress	33,224	—
	6,113,422	6,241,185
Capital Assets (Note 4)	16,836,368	19,970,838
Special Purpose Funds (Note 3)		
Cash and short-term investments	392,260	373,277
	23,342,050	26,585,300
LIABILITIES, EQUITY AND FUND BALANCES		
Current Liabilities		
Accounts payable and accrued liabilities	2,267,772	1,670,750
Deferred income	1,692,232	1,623,120
Due to the Province of Ontario	8,615	1,353,927
Loan Payable [Note 9(b) and (c)]	766,667	166,667
	4,735,286	4,814,464
Long-Term Liabilities		
Loan Payable to Province of Ontario [Note 9(a)]	5,300,000	5,300,000
Loan Payable to Ontario financing Authority [Note 9(b)]	—	600,000
Loan Payable [Note 9(c)]	664,036	830,703
	5,964,036	6,730,703
Deferred Capital Contributions (Note 5)	8,566,991	9,652,713
Equity		
Invested in Capital Assets (Note 6)	8,269,377	10,318,125
Deficit	(4,585,900)	(5,303,982)
	3,683,477	5,014,143
Special Purpose Fund		
Fund balance	392,260	373,277
	23,342,050	26,585,300

See accompanying notes to financial statements.

Approved on behalf
of the Centre:


Trustee



Trustee

Statement of Operations for the Year Ended March 31, 2001

	2001 \$	2000 \$
Revenue		
Province of Ontario		
Operating grant	11,154,000	10,813,100
Occupancy grant [Note 11(b)]	3,967,400	3,970,400
Facilities Improvement Grant	837,896	–
Exhibit Grant	125,000	62,500
Y2k Grant	–	2,092,311
Fees		
General Admission	3,049,062	2,879,738
Parking	635,825	563,565
Revenue from Ancillary Operations (Schedule 1)	11,074,748	9,237,657
	<u>30,843,931</u>	<u>29,619,271</u>
Expenses		
General Operations		
Salaries and Benefits	11,441,574	11,866,358
Other Operational Expenses	6,080,998	6,680,205
Research and Development (Note 12)	781,302	–
Occupancy Costs [Note 11(b)]	3,467,259	4,018,416
Expenses from Ancillary Operations (Schedule 1)	8,196,395	6,975,937
	<u>29,967,528</u>	<u>29,540,916</u>
Excess of Revenue over Expenses before amortization	876,403	78,355
Amortization of deferred capital contribution (Note 5)	1,085,722	1,085,722
Amortization Expense	(3,273,808)	(3,415,623)
Net loss for the year	<u>(1,311,683)</u>	<u>(2,251,546)</u>

See accompanying notes to financial statements.

Statement of Changes in Equity for the Year Ended March 31, 2001

			2001 \$	2000 \$
	Equity Invested in Capital Assets	Deficit from Operations	Total	Total
Balance, beginning of year	10,318,125	(5,303,982)	5,014,143	7,265,689
Excess of capital assets purchased over grants received	139,338	(139,338)	-	-
Net loss for the year	(2,188,086)	876,403	(1,311,683)	(2,251,546)
Allocation of investment income to Special Purpose Fund	-	(18,983)	(18,983)	-
Balance, end of year	8,269,377	(4,585,900)	3,683,477	5,014,143

See accompanying notes to financial statements.

Statement of Cash Flows for the Year Ended March 31, 2001

		2001 \$	2000 \$
Cash Flows from Operating Activities			
Net loss for the year		(1,311,683)	(2,251,546)
Special Purpose Fund net income (loss)		-	(67,043)
Adjustments against net loss not requiring an outlay of cash			
> Amortization of capital assets		3,273,808	3,415,623
> Amortization of deferred capital contribution		(1,085,722)	(1,085,722)
		876,403	11,312
Net change in non-cash working capital		121,513	(1,250,522)
Net cash generated through (used in) operating activities		997,916	(1,239,210)
Cash Flow from Investing and Financing Activities			
Capital Assets acquisitions		(139,338)	(1,981,957)
Receipt of Capital Contribution		-	943,472
Reduction in long-term debt		(600,000)	-
Repayment of Loans		(166,667)	(166,667)
Net cash used in investing and financing activities		(906,005)	(1,205,152)
Net (decrease) increase in cash and short-term investments, during the year		91,911	(2,444,362)
Cash and short-term investments, beginning of year		5,229,553	7,673,915
Cash and short-term investments, end of year		5,321,464	5,229,553

**Schedule of Revenue and Expenses from Ancillary Operations
for the Year Ended March 31, 2001**

SCHEDULE 1

	2001			2000		
	\$			\$		
	Revenue	Expenses	Net	Revenue	Expenses	Net
School Admissions/Programs	1,220,740	1,303,742	(83,002)	1,203,639	1,148,218	55,421
Camps/Programs	605,537	828,263	(222,726)	446,148	777,310	(331,162)
Facility Rentals	572,223	304,300	267,923	376,646	216,014	160,632
OMNIMAX®	1,754,608	1,911,048	(156,440)	2,090,933	2,085,267	5,666
International Sales and Rentals	3,379,032	2,511,390	867,642	2,108,089	1,543,606	564,483
Sponsorship/Donations	1,645,682	1,005,939	639,743	1,367,731	874,753	492,978
Memberships	645,479	294,656	350,823	543,452	297,542	245,910
Concessions	631,956	703	631,253	611,463	5,186	606,277
Interest	600,508	36,354	564,154	489,556	28,041	461,515
Special Purpose Fund	18,983	-	18,983	-	-	-
TOTALS	11,074,748	8,196,395	2,878,353	9,237,657	6,975,937	2,261,720

Notes to Financial Statements March 31, 2001

1. NATURE OF THE BUSINESS

The Centennial Centre of Science and Technology, commonly known as the Ontario Science Centre, was established under The Centennial Centre of Science and Technology Act. The Centre's mission is 'To delight, inform and challenge visitors through engaging and thought-provoking experiences in science and technology'. The general operations of the Centre are supported by operating grants from the Province, by admission fees and by other revenues earned through ancillary business operations. Revenues and expenses for ancillary business operations are reported on Schedule 1 of the financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements of the Centre have been prepared in accordance with Canadian generally accepted accounting principles.

b. Inventory

Inventory is valued at the lower of cost or replacement cost.

c. Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets as indicated below:

OMNIMAX® Theatre Leasehold Improvements	20 years
Leasehold Improvements	10 years
Exhibits	10 years
Exhibits – Rentals	4 years
Furniture, Fixtures and Equipment	5 years
Computer Equipment	3 years

The land on which the Centre is located is leased from the City of Toronto for \$1 per annum on a 99-year lease which commenced July 1, 1965. The Ontario Realty Corporation owns the buildings which house the Centre.

d. Pledges

Pledges to donate funds are included in income when received.

e. Revenue Recognition

Revenue on exhibits manufactured for sale is recognized on a percentage of completion basis.

Notes to Financial Statements March 31, 2001

3. SPECIAL PURPOSE FUND ADMINISTRATION

The use of certain sources of revenue may be restricted for a specific purpose by external contributors. The Board of Trustees can spend any funds not otherwise restricted by external contributors for any purpose, provided the expenditures promote the objectives of the Centre.

As at March 31, 2001, \$67,320 (2000 – \$67,320) of the special purpose fund balance was restricted by external contributors for use in supported activities.

4. CAPITAL ASSETS

Capital assets consists of the following:

	March 31, 2001			2000
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Exhibits	15,593,321	12,969,502	2,623,819	3,884,875
Exhibits – Rentals	1,473,047	460,000	1,013,047	1,298,047
OMNIMAX® Theatre Leasehold Improvements	14,559,900	3,639,975	10,919,925	11,647,920
Leasehold Improvements	4,505,851	2,567,579	1,938,272	2,388,858
Furniture, Fixtures and Equipment	972,038	813,831	158,207	264,268
Computer Equipment	2,183,728	2,000,630	183,098	486,870
	39,287,885	22,451,517	16,836,368	19,970,838

5. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the amount of donations and government grants received and used to acquire capital assets but not yet recognized as revenue. Revenue will be recognized over the same period as the expected life of the capital assets to which they relate, in order to properly match revenues with costs. The changes in the deferred contributions balance are as follows:

	2001 \$	2000 \$
Balance, beginning of year	9,652,713	9,794,963
Donations received and deferred during the year	–	943,472
Amortization of deferred capital contributions	(1,085,722)	(1,085,722)
Balance, end of year	8,566,991	9,652,713

Notes to Financial Statements March 31, 2001**6. EQUITY INVESTED IN CAPITAL ASSETS**

Equity invested in capital assets represents the following:

	2001 \$	2000 \$
Capital assets, net	16,836,368	19,970,838
Less amount financed by deferred capital contributions	(8,566,991)	(9,652,713)
	<u>8,269,377</u>	<u>10,318,125</u>

7. PROPERTY MAINTENANCE AND REPAIRS

Certain maintenance and repair expenses of the Centre are absorbed by the Province of Ontario and are not included in the Statement of Operations.

8. PENSION PLAN

The Centre provides pension benefits for substantially all its permanent employees through participation in the Public Service Pension Fund (PSPF) and the Ontario Public Service Employees' Union Pension Fund (OPSEU Pension Fund) which are multi-employer plans established by the Province of Ontario.

The Centre's contributions related to the pension plans for the year were \$682,362 (2000 – \$719,448). These contributions have been included in salaries and employee benefits in the Statement of Operations.

In addition, the cost of post-retirement non-pension benefits were paid by MBS and are not included in the statement of operations and retained earnings.

9. LOANS PAYABLE**a. Loan from Province of Ontario**

The Province made an interest-free repayable loan of \$5,300,000 to the Centre to construct the OMNIMAX® Theatre. The Centre shall repay this loan by annual payments commencing in 1999/2000 in amounts equal to 50% of the average annual profits received by the Centre from the OMNIMAX® Theatre during the previous two fiscal years, if any. Such annual payments shall continue until the principal of the loan is repaid.

b. Loan from the Ontario Financing Authority

The Ontario Financing Authority (OFA) agreed to lend the Centre an amount not to exceed \$3,007,000, at interest calculated based on the OFA prevailing 90-day lending rate. The Centre is to repay the amount outstanding together with accrued interest by March 31, 2002.

Notes to Financial Statements March 31, 2001

9. LOANS PAYABLE (CONTINUED)

c. Food Service Agreement

The Centre has entered into a 10-year agreement with a food services company to provide food services until May 31, 2006. The company contributed approximately \$1.5 million to the Centre for the construction of new restaurants and other food service related facilities, as stipulated under the terms of the agreement.

Under the terms of the agreement, the annual net profit from the food and beverage operations managed by the company are to be shared between the company and the Centre in accordance with a formula in the agreement. The agreement specifies certain fixed payments to the company as follows: (1) an annual management fee, starting at \$130,000 in 1996/97, reduced by \$10,000 for each of the following nine years; and (2) a refund of the \$1.5 million contribution without interest in nine equal installments, which started in 1997/98.

10. PLEDGES

The Centre began a capital campaign in 1995/96 to raise funds for the construction of the OMNIMAX® Theatre project. Funds from written pledge commitments to be received over the next year is \$294,710.

11. COMMITMENTS AND CONTINGENCIES

a. Imax Dome Projection System Maintenance Agreement

The Centre has a ten-year agreement expiring in December 2006, with an automatic renewal for one further 10-year term, for leasing and servicing of an Imax Dome Projection System. The agreement commits the Centre to: (1) monthly rental payments to be calculated in accordance with a formula based on admission revenue; and (2) an annual maintenance fee of \$66,000 (adjusted to reflect changes in the Consumer Price Index for Toronto).

b. Occupancy Cost

Starting April 1, 1998, the Ontario Realty Corporation started to charge the Centre an accommodation fee for occupying its facilities. The accommodation charge is provided for in a five-year agreement, which ends March 31, 2003, and is to cover rent, taxes, maintenance and certain operating costs. The Centre receives a Ministry grant each year to fund this expenditure.

Minimum payments for the next two years are as follows:

	\$
2001/02	3,959,128
2002/03	3,959,128
	<u>7,918,256</u>

Notes to Financial Statements March 31, 2001

11. COMMITMENTS AND CONTINGENCIES (CONTINUED)

b. **Occupancy Cost** (Continued)

The Centre also has a five-year lease agreement with the City of Toronto for the Centre's Parking Lot. The minimum lease payments for the remaining two years of the lease are as follows:

	\$
2001/02	40,000
2002/03	40,000
	<u>80,000</u>

12. RESEARCH AND DEVELOPMENT FOR MAJOR CAPITAL PROJECT

In the Provincial Budget of May 2000, the province announced that the Ontario Science Centre would receive \$15 million as a grant from the Superbuild Fund, contingent on the Centre receiving matching funding from the private sector. The Centre is in negotiation with the province on an agreement to begin drawing grant funds. In the 2000/01 fiscal year, the Centre had expended \$781,302 on research and development costs towards a major capital project. These costs have been expensed in the current year.

13. COMPARATIVE FIGURES

The March 31, 2000 comparative figures have been reclassified where necessary to conform to the current year's presentation.

BOARD OF TRUSTEES

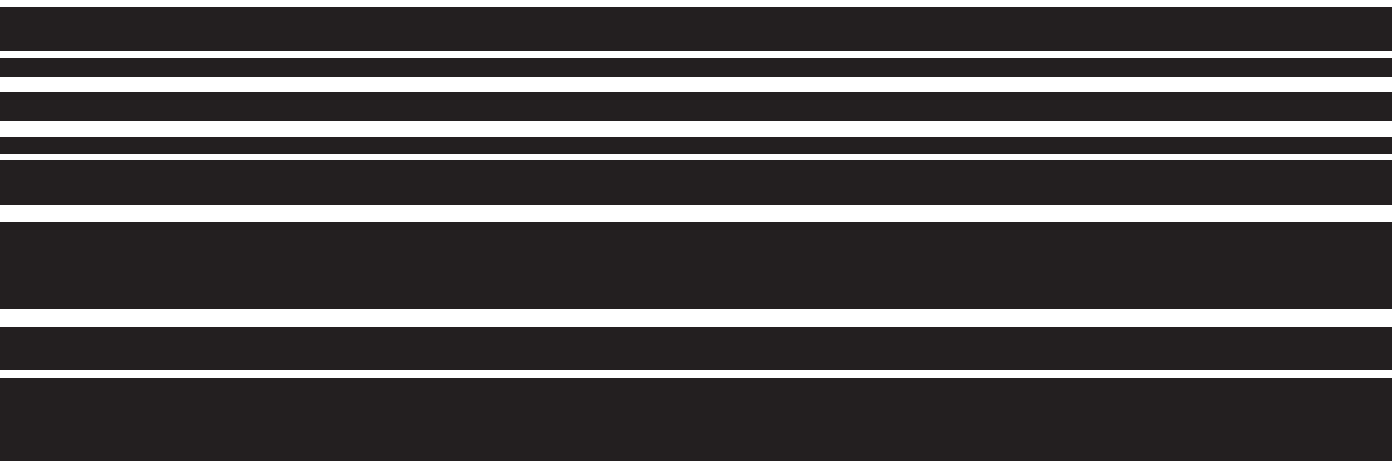
As at March 31/01

NAME	FIRST APPOINTMENT DATE	EXPIRY DATE OF CURRENT TERM OF APPOINTMENT
CHAIR		
LOCKHART, Nancy	JAN 30/98	JAN 29/04
VICE-CHAIR		
LICHTMAN, Howard	MAY 14/97	MAY 13/03
BALAN, Angela	JUN 10/98	JUN 9/01
BERNSTEIN, Alan, Dr.	JUN 10/98	JUN 9/01
BIRNBAUM, Nancy L.	APR 29/99	APR 28/02
DAVERNE, William	OCT 8/97	MAR 20/04
GRAYDON, Roy	DEC 30/99	DEC 29/02
HALL, Rosemary C.	APR 29/99	APR 28/02
KIM, Anton	APR 29/99	APR 28/02
KIRK, Teri A.	JUN 29/98	JUN 28/01
KONVISER, Arthur	MAY 14/97	MAY 13/03
McDONALD, Bob	OCT 8/97	MAR 20/04
MIRZA, Cameran	OCT 8/97	MAR 20/04
MULLIGAN, Margaret	DEC 30/99	DEC 29/02
MURCK, Barbara, Dr.	JUN 17/98	JUN 16/01
POCOCK, R. Jeff	JUN 10/98	JUN 9/01
POWELL, Randy	JUN 17/98	JUN 16/01
TRUMPER, Stephen J.	JUN 24/93	JUN 23/02

PUBLIC SECTOR DISCLOSURE ACT

This statement is provided under the Public Sector Salary Disclosure Act. The following employees of the Ontario Science Centre were paid a salary of \$100,000 or more in 2000.

Employee	Salary	Taxable Benefits
Cohen, Sharon B. General Manager, Business Planning & Operations	\$124,043.95	\$356.19
Lewis, Lesley CEO	\$127,721.67	\$366.48



Ontario Science Centre
770 Don Mills Road
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