

Financial Statements of

**GABRIEL DUMONT  
INSTITUTE TRAINING  
AND EMPLOYMENT INC.**

And Independent Auditors' Report thereon

Year ended March 31, 2019



## INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Gabriel Dumont Institute Training and Employment Inc.

### **Opinion**

We have audited the financial statements of Gabriel Dumont Institute Training and Employment Inc. (the Entity), which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with financial reporting provisions of the Aboriginal Skills and Employment Training Strategy Métis Funding Agreement dated August 25, 2010.

### **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 "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity 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.

### **Emphasis of Matter – Financial Reporting Framework**

We draw attention to Note 1 in the financial statements, which describes the applicable financial reporting framework and the purpose of the financial statements.

As a result, the financial statements may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

### **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 financial reporting provisions of the Aboriginal Skills and Employment Training Strategy Métis Funding Agreement dated August 25, 2010, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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.



- 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.

*KPMG LLP*

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Chartered Professional Accountants

Saskatoon, Canada  
July 18, 2019

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

## Statement of Financial Position

March 31, 2019, with comparative information for 2018



	2019	2018
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 780,108	\$ 1,538,818
Accounts receivable	259,787	127,470
	1,039,895	1,666,288
Furniture, equipment, and vehicle (note 2)	23,584	32,448
	\$ 1,063,479	\$ 1,698,736

## Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 507,517	\$ 666,710
Deferred revenue (note 3)	532,378	999,578
	1,039,895	1,666,288
Deferred contributions for furniture, equipment, and vehicle (note 4)	23,584	32,448
	\$ 1,063,479	\$ 1,698,736

See accompanying notes to financial statements.

On behalf of the Board:

	Governor
	Governor

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

## Statement of Operations

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Revenue:		
Service Canada-Aboriginal Skills and Employment Training Strategy Métis Funding ("ASETS") (schedule 1)	\$ 12,780,054	\$ 11,597,975
Skills and Partnership Fund Agreement - (SPF)	1,778,362	797,450
Western Diversification Program ("WDP") - Entrepreneurship	599,670	90,312
Western Diversification Program ("WDP")	-	110,368
	15,158,086	12,596,105
Expenses (schedule 2):		
Service delivery (schedule 3)	10,791,621	8,624,234
Wages and benefits	3,202,877	2,812,903
GDI Scholarship Fund	300,000	300,000
Facilities rentals	195,088	188,123
Public relations	171,344	125,722
Staff travel	143,116	133,792
Office	99,318	90,213
Telephone	64,943	63,777
Selection committee and professional development	46,151	35,797
Professional fees	40,501	42,815
Office supplies	40,112	38,639
Computer software support	25,555	94,209
Insurance	11,304	16,763
Equipment rentals	9,097	11,668
Amortization	8,864	9,102
Interest and bank charges	4,070	3,709
Contractual services and consulting	2,644	290
Postage and courier	787	3,011
Repairs and maintenance	694	1,338
	15,158,086	12,596,105
Excess of revenue over expenses	\$ -	\$ -

See accompanying notes to financial statements.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

## **Statement of Cash Flows**

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from (used in):		
Operations:		
Items not involving cash:		
Amortization of furniture, equipment and vehicles	\$ 8,864	\$ 9,102
Amortization of deferred contributions for furniture, equipment and vehicles	(8,864)	(9,102)
Change in non-cash operating working capital:		
Accounts receivable	(132,317)	423,668
Accounts payable and accrued liabilities	(159,193)	522,563
Deferred revenue	(467,200)	999,543
Increase (decrease) in cash and cash equivalents	(758,710)	1,945,774
Cash and cash equivalents (bank indebtedness), beginning of year	1,538,818	(406,956)
Cash and cash equivalents, end of year	\$ 780,108	\$ 1,538,818

See accompanying notes to financial statements.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

## **Notes to Financial Statements**

Year ended March 31, 2019

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### **Operations:**

Gabriel Dumont Institute Training and Employment Inc. ("the Institute") is a not-for-profit organization that provides Métis people in Saskatchewan the opportunity to obtain training and education. This opportunity is provided through the Institute and funded through the Métis Human Resources Development Agreement signed with Human Resources and Social Development and the Employment Insurance Commission ("Service Canada") (the "AHRDA Agreement") and its successor agreements the Aboriginal Skills and Employment Training Strategy Métis Funding Agreement dated August 25, 2010 ("ASETS Agreement" or "ASETS"), the Western Diversification Project Article Agreement dated November 4, 2014 ("WDP Agreement" or "WDP") and the WDP Entrepreneurship Agreement dated September 14, 2017 with the Minister of Western Economic Diversification.

The Institute is jointly controlled with Gabriel Dumont Institute of Native Studies and Applied Research, Inc., and its related entities: Gabriel Dumont College Inc., Dumont Technical Institute Inc., Gabriel Dumont Scholarship Foundation II, and Gabriel Dumont Institute Press Inc., as the Board of Governors of Gabriel Dumont Institute of Native Studies and Applied Research, Inc. are the same governors and the only governors of the controlled entities. These financial statements do not include the operations of these other entities.

The Institute and its affiliates are incorporated under the Non-Profit Corporations Act of Saskatchewan and as such are not subject to income tax under the Income Tax Act (Canada). The Institute commenced operations in November of 2006. The ASETS Agreement with Service Canada has been renewed to March 31, 2029. The WDP Entrepreneurship Agreement with the Minister of Western Economic Diversification has been renewed to March 31, 2020.

### **1. Significant accounting policies:**

The Institute has adopted Canadian Accounting Standards for Not-For-Profit Organizations in accordance with Part III of the CPA Canada Handbook.

However, the financial statements have been prepared for the purposes of reporting to the Institute's primary funding agency, Service Canada. As a result, these financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations, with the exception of the use of the modified cash basis for programs as outlined in note 1(a), and reflect the following accounting policies:



# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## **1. Significant accounting policies (continued):**

### **(a) Modified cash basis for programs:**

Program claims submitted within sixty days of the financial statement date are accrued as program expenses and included in funding claims from Service Canada. Program expenses not submitted within the sixty day deadline are not recognized in the period when the activity occurred that caused the expense. This differs from Canadian Accounting Standards for Not-For-Profit organizations as the expenses are to be recognized in the period incurred.

### **(b) Revenue recognition:**

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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. Interest earned on restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Contributions restricted for the purchase of furniture, equipment and vehicle are deferred and recognized into revenue at a rate corresponding with the amortization rate for the related furniture, equipment and vehicle.

The value of contributed services and related expenses is not recognized in these financial statements.

### **(c) Cash and cash equivalents:**

Cash and cash equivalents include bank indebtedness and balances with financial institutions which are highly liquid and have an initial term to maturity of three months or less.

The Institute has an available credit facility authorized to a maximum of \$500,000 which bears interest at bank prime plus 1% on outstanding amounts.

### **(d) Furniture, equipment, and vehicle:**

Furniture, equipment, and vehicle are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. Amortization is provided using the following methods and annual rates:

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 1. Significant accounting policies (continued):

Asset	Method	Rate
Furniture and equipment	Declining balance	20%
Computer equipment	Declining balance	20%
Vehicle	Straight-line	20%

Amortization is recorded in the month the assets are put into use such that the total costs of the assets will be charged to operations over the useful life of the assets.

### (e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the collectibility of accounts receivable, useful life of furniture, equipment and vehicle and the estimates of deferred revenue. Actual results could differ from these estimates.

### (f) Employee benefits:

The Institute provides a defined contribution pension plan, life insurance, long-term disability coverage, dental, vision, and health care benefits to employees. Costs are expensed in the year incurred. Pension expense was \$184,746 (2018- \$171,977).

### (g) Financial instruments:

Financial assets and liabilities (cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities) are recorded at fair value on initial recognition. All financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Institute has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 1. Significant accounting policies (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Institute determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Institute expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (h) Allocation of expenses:

The Institute allocates all of its expenses to individual programs. The costs of each program include the costs of personnel, premises and other expense that are directly related to providing the program services.

## 2. Furniture, equipment, and vehicles:

	Cost	Accumulated Amortization	2019 Net book value	2018 Net book value
Vehicle	\$ 39,575	\$ 19,788	\$ 19,787	\$ 27,702
Furniture and equipment	49,455	46,324	3,131	3,914
Computer equipment	10,506	9,840	666	832
	\$ 99,536	\$ 75,952	\$ 23,584	\$ 32,448

## 3. Deferred revenue:

Deferred revenue relates to expenses of future periods and represents unspent externally restricted contributions for specific programs.

	2019	2018
Service Canada ASETS Agreements	\$ 532,369	\$ 767,345
Skills and Partnership Fund	9	232,233
	\$ 532,378	\$ 999,578

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2019

## 4. Deferred contributions for furniture, equipment and vehicle:

Deferred contributions for furniture, equipment and vehicle represents the unamortized amount related to the purchase of these capital assets. The amortization of deferred contributions for furniture, equipment and vehicle is recorded as revenue in the statement of operations.

	2019	2018
Balance, beginning of year	\$ 32,448	\$ 41,550
Deferred contributions recognized	(8,864)	(9,102)
Balance, end of year	\$ 23,584	\$ 32,448

## 5. Commitments:

The Institute has specific commitments pursuant to operating leases for the rental of office space and equipment, as follows:

2020	\$ 231,948
2121	322

The operating leases are primarily based on monthly rentals.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## **6. Related party transactions:**

During the year the Institute paid \$2,098,841 (2018 - \$1,685,455), \$280 (2018 - \$705) and \$117,929 (2018 - \$32,634) for service delivery and salaries to Dumont Technical Institute Inc., Gabriel Dumont Institute of Native Studies and Applied Research Inc, and Gabriel Dumont College Inc., respectively.

The Institute has entered into a lease with each of Dumont Technical Institute Inc. and Gabriel Dumont Institute of Native Studies and Applied Research Inc. for the rental of office space. The Institute paid \$84,684 and \$48,000, respectively, for these services for the year ended March 31, 2019 (2018 - \$66,702 and \$48,000).

The Institute provided \$300,000 (2018- \$300,000) to the Gabriel Dumont Scholarship Foundation II for scholarships and bursaries.

Accounts payable and accrued liabilities include \$130 (2018 - \$173,314) owing to Dumont Technical Institute, \$2,652 (2018 - \$110) owing to Gabriel Dumont Institute of Native Studies and Applied Research, Inc. and \$300,000 (2018 - \$300,000) owing to The Gabriel Dumont Scholarship Foundation II.

Accounts receivable includes \$75 (2018 - \$75) owed from Gabriel Dumont Institute of Native Studies and Applied Research, Inc., \$10,208 (2018 - \$9,049) owed from Dumont Technical Institute Inc. and \$nil (2018 - \$4,916) owed from Gabriel Dumont College Inc.

Certain administrative functions of the organization are managed by Gabriel Dumont Institute of Native Studies and Applied Research, Inc. at no charge.

Related party transactions are recorded at the exchange amount being amounts agreed upon between the related parties.

## **7. Economic dependence:**

96% (2018 - 98%) of the Institute's revenue was derived from Service Canada. The contract with Service Canada has been extended to March 31, 2029.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2019

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## **8. Financial instruments and risk management:**

The Institute, through its financial assets and liabilities, has exposure to the following risks from its use of financial instruments: credit risk and market risk (interest rate risk and other price risks).

### **Credit risk**

The Institute's principal financial assets are cash and cash equivalents, funding receivable from Service Canada and GST receivable which are all subject to credit risk. The carrying amounts of these financial assets on the statement of financial position represents the Institute's maximum credit exposure at the statement of financial position date.

The Institute's credit risk is primarily attributable to its accounts receivable. Credit risk related to accounts receivable is minimized as these receivables are from government organizations. The credit risk on cash and cash equivalents is limited because the counterparties are chartered banks with high credit ratings assigned by national credit-rating agencies.

### **Market risk**

The Institute is exposed to interest rate risk arising from fluctuations in interest rates on its credit facility agreement. Interest rate risk associated with the credit facility agreement is limited as no amount has been drawn on the line of credit.

**GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

## Schedules of Service Canada ASETS Agreement Revenue

Year ended March 31, 2019, with comparative information for 2018

	Employment Insurance	Consolidated Revenue Fund	2019	2018
Service Canada contributions	\$ 4,007,275	\$ 8,489,340	\$ 12,496,615	\$ 12,320,623
Deferred revenue including interest - beginning of year	35	767,310	767,345	35
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	32,448	32,448	41,550
Deferred contributions for furniture, equipment and vehicle - end of year	-	(23,584)	(23,584)	(32,448)
Interest earned	-	36,611	36,611	22,660
Other revenue	-	2,988	2,988	12,900
Deferred revenue including interest - end of year	-	(532,369)	(532,369)	(767,345)
Revenue recognized	\$ 4,007,310	\$ 8,772,744	\$ 12,780,054	\$ 11,597,975

**GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

## Schedule of Expenses

Year ended March 31, 2019, with comparative information for 2018

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2019	2018
<b>Program Administration Expenses</b>						
Wages and benefits	\$ -	\$ 963,626	\$ 186,883	\$ 202,009	\$ 1,352,518	\$ 1,002,192
Public relations	-	149,590	-	13,154	162,744	109,211
Office	-	68,924	1,318	-	70,242	68,881
Staff travel	-	43,274	-	5,950	49,224	32,902
Professional fees	-	40,501	-	-	40,501	42,815
Facilities rentals	-	29,334	-	-	29,334	29,041
Computer software support	-	24,890	-	-	24,890	94,209
Telephone	-	20,643	-	-	20,643	20,880
Insurance	-	11,304	-	-	11,304	16,763
Selection committee and professional development	2,521	13,143	-	2,122	17,786	11,661
Amortization	-	8,864	-	-	8,864	9,102
Office supplies	-	8,838	-	-	8,838	10,962
Interest and bank charges	-	4,070	-	-	4,070	3,709
Contractual services and consulting	-	2,644	-	-	2,644	190
Postage and courier	-	261	-	-	261	146
	2,521	1,389,906	188,201	223,235	1,803,863	1,452,664
<b>Program Assistance Expenses</b>						
Education and training costs	1,494,201	3,957,521	356,699	284,967	6,093,388	4,679,870
Student allowances	874,142	1,976,728	54,770	37,016	2,942,656	2,438,222
Wage subsidies	174,332	348,101	-	1,233,144	1,755,577	1,506,141
GDI Scholarship Fund	-	300,000	-	-	300,000	300,000
Staff travel	52,778	-	-	-	52,778	59,665
Telephone	43,996	-	-	-	43,996	42,898
Office supplies	18,272	-	-	-	18,272	17,521
Public relations	1,138	-	-	-	1,138	1,045
Postage and courier	526	-	-	-	526	765
	2,659,385	6,582,350	411,469	1,555,127	11,208,331	9,046,127



**GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Schedule of Expenses (continued)

Year ended March 31, 2019, with comparative information for 2018

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2019	2018
<b>Employment Assistance Services</b>						
Wages and benefits	\$ 1,345,404	\$ 504,955	\$ -	\$ -	\$ 1,850,359	\$ 1,810,711
Facilities rental	-	165,754	-	-	165,754	159,082
Staff travel	-	41,114	-	-	41,114	41,225
Selection committee and professional development	-	28,365	-	-	28,365	24,136
Office	-	29,076	-	-	29,076	21,332
Office supplies	-	13,002	-	-	13,002	10,156
Equipment rentals	-	9,097	-	-	9,097	11,668
Public relations	-	7,462	-	-	7,462	15,466
Computer software support	-	665	-	-	665	-
Repairs and maintenance	-	694	-	-	694	1,338
Telephone	-	304	-	-	304	-
Postage and courier	-	-	-	-	-	2,100
Contractual services and consulting	-	-	-	-	-	100
	1,345,404	800,488	-	-	2,145,892	2,097,314
	\$ 4,007,310	\$ 8,772,744	\$ 599,670	\$ 1,778,362	\$ 15,158,086	\$ 12,596,105

**GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

## Schedule of Service Delivery Expenses

Year ended March 31, 2019, with comparative information for 2018

	Saskatoon	Regina	Prince Albert	Nipawin	Yorkton	North Battleford	Meadow Lake	Ile a la Crosse	La Loche	Beauval	2019	2018
Tuition and program delivery	\$ 1,323,475	\$ 812,125	\$ 1,192,016	\$ 196,834	\$ 93,737	\$ 252,869	\$ 308,256	\$ 105,486	\$ 227,980	\$ 222,935	\$ 4,733,713	\$ 3,473,758
Income support	810,582	415,276	609,276	108,796	45,784	253,314	215,603	94,958	139,381	268,905	2,961,875	2,442,471
Wage subsidies	480,154	166,835	162,584	57,612	-	48,441	338,940	76,759	26,351	189,544	1,547,220	1,309,030
Books	159,638	97,753	96,051	13,089	4,444	45,541	29,428	18,114	31,711	31,174	526,943	557,817
Dependent care	109,844	51,455	77,187	3,340	-	20,529	29,205	14,062	7,509	17,343	330,474	293,786
Supplies	83,318	32,794	78,701	8,927	5,809	14,629	32,713	15,429	6,895	16,366	295,581	231,221
Student work experience	40,455	8,886	52,160	20,104	3,469	1,418	41,101	10,651	22,146	7,967	208,357	197,112
Student travel	16,108	42,523	36,965	5,997	7,200	13,500	16,740	12,651	12,266	7,616	171,566	114,577
Living away from home allowance	1,250	-	4,038	-	-	-	400	-	2,125	-	7,813	3,075
Special needs allowance	5,516	-	2,563	-	-	-	-	-	-	-	8,079	1,387
	\$ 3,030,340	\$ 1,627,647	\$ 2,311,541	\$ 414,699	\$ 160,443	\$ 650,241	\$ 1,010,386	\$ 348,110	\$ 476,364	\$ 761,850	\$ 10,791,621	\$ 8,624,234