

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2020



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, 2020
- 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, 2020, 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 and amendment agreement dated May 8, 2019.

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 amendment agreement dated May 8, 2019, 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

Chartered Professional Accountants

Saskatoon, Canada

July 23, 2020

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 105,047	\$ 780,108
Accounts receivable	163,852	259,787
	268,899	1,039,895
Furniture, equipment, and vehicle (note 2)	14,910	23,584
	\$ 283,809	\$ 1,063,479

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 153,910	\$ 507,517
Deferred revenue (note 3)	114,989	532,378
	268,899	1,039,895
Deferred contributions for furniture, equipment, and vehicle (note 4)	14,910	23,584
	\$ 283,809	\$ 1,063,479

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, 2020, with comparative information for 2019

	2020	2019
Revenue:		
Service Canada-Indigenous Skills and Employment Training Strategy Métis Funding ("ISETP") (schedule 1)	\$ 14,087,797	\$ 12,780,054
Skills and Partnership Fund Agreement - (SPF)	2,138,016	1,778,362
Western Diversification Program ("WDP") - Entrepreneurship	471,442	599,670
	16,697,255	15,158,086
Expenses (schedule 2):		
Service delivery (schedule 3)	12,120,304	10,791,621
Wages and benefits	3,733,119	3,202,877
Facilities rentals	243,324	195,088
Staff travel	129,660	143,116
Public relations	108,158	171,344
Telephone	70,354	64,943
Office supplies	61,122	40,112
Selection committee and professional development	58,068	46,151
Office	55,203	99,318
Computer software support	40,810	25,555
Professional fees	39,557	40,501
Equipment rentals	11,640	9,097
Insurance	11,422	11,304
Amortization	8,674	8,864
Interest and bank charges	3,980	4,070
Postage and courier	1,422	787
Repairs and maintenance	310	694
Contractual services and consulting	128	2,644
GDI Scholarship Fund	-	300,000
	16,697,255	15,158,086
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, 2020, with comparative information for 2019

	2020	2019
Cash flows from (used in):		
Operations:		
Items not involving cash:		
Amortization of furniture, equipment and vehicles	\$ 8,674	\$ 8,864
Amortization of deferred contributions for furniture, equipment and vehicles	(8,674)	(8,864)
Change in non-cash operating working capital:		
Accounts receivable	95,935	(132,317)
Accounts payable and accrued liabilities	(353,607)	(159,193)
Deferred revenue	(417,389)	(467,200)
Decrease in cash position	(675,061)	(758,710)
Cash and cash equivalents, beginning of year	780,108	1,538,818
Cash and cash equivalents, end of year	\$ 105,047	\$ 780,108

See accompanying notes to financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements

Year ended March 31, 2020

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"), amended by Indigenous Skills and Employment Training Program Agreement dated May 8, 2019 ("ISET Agreement" or "ISETP"), 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 ISETP 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, 2023. The Skills and Partnership Fund ("SPF") Agreement with the Minister of Employment, Workforce Development and Labour has been renewed to March 31, 2021.

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, 2020

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, 2020

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, accounts payable and accrued liabilities, 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 \$211,058 (2019- \$184,746).

(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, 2020

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.

(i) Adoption of Canadian accounting standards for not-for-profit organizations:

On April 1, 2019, the Institute adopted the following standard as issued by the Canadian Accounting Standards Board:

Section 4433 Tangible capital assets held by not-for-profit organizations, which directs organizations to apply the accounting guidance of Section 3061, Property Plant and Equipment in Part II of the Handbook. In so doing, the new section requires that organizations annually assess for partial impairment of tangible capital assets, to be recorded where applicable, as a non-reversible impairment expense. In addition, where practical, to componentize capital assets when estimates can be made of the useful lives of the separate components.

Adoption of this standards has not resulted in any changes to the financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2020

2. Furniture, equipment, and vehicles:

		Cost	Accumulated Amortization	2020 Net book value	2019 Net book value
Vehicle	\$	39,575	\$ 27,703	\$ 11,872	\$ 19,787
Furniture and equipment		49,455	46,950	2,505	3,131
Computer equipment		10,506	9,973	533	666
	\$	99,536	\$ 84,626	\$ 14,910	\$ 23,584

3. Deferred revenue:

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

	2020	2019
Service Canada ISETP Agreement	\$ 100,524	\$ 532,369
Skills and Partnership Fund	14,465	9
	\$ 114,989	\$ 532,378

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.

	2020	2019
Balance, beginning of year	\$ 23,584	\$ 32,448
Deferred contributions recognized	(8,674)	(8,864)
Balance, end of year	\$ 14,910	\$ 23,584

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2020

5. Commitments:

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

2021	\$	260,342
2022		11,893
2023		11,404
2024		11,404
2025		11,404

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, 2020

6. Related party transactions:

During the year the Institute paid \$1,047,072 (2019 - \$2,098,841), nil (2019 - \$280), \$630,449 (2019 - \$117,929) and \$23,126 (2019 - nil) for service delivery and salaries to Dumont Technical Institute Inc., Gabriel Dumont Institute of Native Studies and Applied Research Inc, Gabriel Dumont College Inc. and Metis Nation of Saskatchewan, 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 \$106,723 and \$57,803, respectively, for these services for the year ended March 31, 2020 (2019 - \$84,684 and \$48,000).

The Institute provided nil (2019- \$300,000) to the Gabriel Dumont Scholarship Foundation II for scholarships and bursaries.

Accounts payable and accrued liabilities include nil (2019 - \$130) owing to Dumont Technical Institute, nil (2019 - \$2,652) owing to Gabriel Dumont Institute of Native Studies and Applied Research, Inc. and nil (2019 - \$300,000) owing to The Gabriel Dumont Scholarship Foundation II.

Accounts receivable includes \$232 (2019 - \$75) owed from Gabriel Dumont Institute of Native Studies and Applied Research, Inc., \$1,177 (2019 - \$10,208) owed from Dumont Technical Institute Inc. and \$nil (2019 - \$nil) 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:

97% (2019 - 96%) 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, 2020

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.

9. COVID 19:

In March 2020, the World Health Organization declared the outbreak of novel coronavirus (COVID-19) as a pandemic which continues to spread throughout Canada. On March 18, 2020, the Government of Saskatchewan (SK) declared a provincial state of emergency due to the pandemic. The impact of COVID-19 on the Institute, including the remote delivery of certain programming and various effects on funding availability, are reflected in the financial statements for the year ended March 31, 2020. While operations of the Institute have not been significantly impacted by the pandemic, the situation is dynamic and the ultimate duration and magnitude of the potential impact on future results is currently undeterminable.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedules of Service Canada ISETP Agreement Revenue

Year ended March 31, 2020, with comparative information for 2019

	Employment Insurance	Consolidated Revenue Fund	2020	2019
Service Canada contributions	\$ 4,682,881	\$ 8,856,536	\$ 13,539,417	\$ 12,496,615
Deferred revenue - beginning of year	-	532,369	532,369	767,345
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	23,584	23,584	32,448
Deferred contributions for furniture, equipment and vehicle - end of year	-	(14,910)	(14,910)	(23,584)
Interest earned	-	100,811	100,811	36,611
Other revenue	-	7,050	7,050	2,988
Deferred revenue - end of year	-	(100,524)	(100,524)	(532,369)
Revenue recognized	\$ 4,682,881	\$ 9,404,916	\$ 14,087,797	\$ 12,780,054

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses

Year ended March 31, 2020, with comparative information for 2019

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2020	2019
Program Administration Expenses						
Wages and benefits	\$ -	\$ 1,014,592	\$ 197,174	\$ 225,249	\$ 1,437,015	\$ 1,352,518
Public relations	-	82,043	-	2,612	84,655	162,744
Office	-	33,744	-	-	33,744	70,242
Staff travel	-	44,703	-	3,961	48,664	49,224
Professional fees	-	39,557	-	-	39,557	40,501
Facilities rentals	-	36,988	-	-	36,988	29,334
Computer software support	17	33,473	-	-	33,490	24,890
Telephone	-	21,695	-	-	21,695	20,643
Insurance	-	11,422	-	-	11,422	11,304
Selection committee and professional development	8,576	13,870	-	1,989	24,435	17,786
Amortization	-	8,674	-	-	8,674	8,864
Office supplies	-	15,458	-	-	15,458	8,838
Interest and bank charges	-	3,980	-	-	3,980	4,070
Contractual services and consulting	-	128	-	-	128	2,644
Postage and courier	-	249	-	-	249	261
	8,593	1,360,576	197,174	233,811	1,800,154	1,803,863
Program Assistance Expenses						
Education and training costs	1,973,750	4,182,189	204,243	220,944	6,581,126	6,093,388
Student allowances	759,750	2,628,987	70,025	12,175	3,470,937	2,942,656
Wage subsidies	161,712	235,443	-	1,671,086	2,068,241	1,755,577
GDI Scholarship Fund	-	-	-	-	-	300,000
Staff travel	53,521	-	-	-	53,521	52,778
Telephone	48,529	-	-	-	48,529	43,996
Office supplies	28,040	-	-	-	28,040	18,272
Public relations	1,393	-	-	-	1,393	1,138
Postage and courier	1,173	-	-	-	1,173	526
	3,027,868	7,046,619	274,268	1,904,205	12,252,960	11,208,331

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses (continued)

Year ended March 31, 2020, with comparative information for 2019

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2020	2019
Employment Assistance Services						
Wages and benefits	\$ 1,646,420	\$ 649,684	\$ -	\$ -	\$ 2,296,104	\$ 1,850,359
Facilities rental	-	206,336	-	-	206,336	165,754
Staff travel	-	27,475	-	-	27,475	41,114
Selection committee and professional development	-	33,633	-	-	33,633	28,365
Office	-	21,459	-	-	21,459	29,076
Office supplies	-	17,624	-	-	17,624	13,002
Equipment rentals	-	11,640	-	-	11,640	9,097
Public relations	-	22,110	-	-	22,110	7,462
Computer software support	-	7,320	-	-	7,320	665
Repairs and maintenance	-	310	-	-	310	694
Telephone	-	130	-	-	130	304
Postage and courier	-	-	-	-	-	-
Contractual services and consulting	-	-	-	-	-	-
	1,646,420	997,721	-	-	2,644,141	2,145,892
	\$ 4,682,881	\$ 9,404,916	\$ 471,442	\$ 2,138,016	\$ 16,697,255	\$ 15,158,086

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Service Delivery Expenses

Year ended March 31, 2020, with comparative information for 2019

	Saskatoon	Regina	Prince Albert	Nipewin	La Ronge	Yorkton	North Battleford	Meadow Lake	Île à la Crosse	La Loche	Beauval	2020	2019
Tuition and program delivery	\$ 1,446,040	\$ 612,142	\$ 845,849	\$ 132,281	\$ 476,618	\$ 47,033	\$ 186,382	\$ 390,605	\$ 250,814	\$ 192,195	\$ 319,695	\$ 4,899,654	\$ 4,733,713
Income support	937,859	602,767	764,303	128,148	15,010	16,972	192,995	312,703	150,059	179,515	194,578	3,494,909	2,961,875
Wage subsidies	575,123	218,672	197,577	67,804	13,335	24,066	81,303	506,332	82,992	69,978	71,619	1,908,821	1,547,220
Books	185,281	81,033	127,893	21,062	-	8,720	30,654	49,148	22,115	38,329	22,596	586,831	526,943
Dependent care	137,801	85,359	75,904	12,090	1,050	-	9,493	38,503	11,543	12,056	7,131	390,930	330,474
Supplies	141,561	64,032	92,852	7,565	600	6,263	12,772	34,803	16,400	18,466	8,266	403,980	295,581
Student work experience	14,749	16,023	42,652	-	-	-	6,835	41,755	18,213	6,835	12,356	159,418	208,357
Student travel	47,361	47,994	50,474	7,835	-	3,404	14,801	39,338	19,764	23,751	10,578	265,300	171,566
Living away from home allowance	675	1,150	1,900	-	-	125	800	2,094	-	-	675	7,419	7,813
Special needs allowance	1,792	-	240	380	-	-	-	-	-	120	510	3,042	8,079
	\$ 3,488,242	\$ 1,729,172	\$ 2,199,644	\$ 377,565	\$ 506,613	\$ 106,603	\$ 538,035	\$ 1,415,281	\$ 571,900	\$ 541,245	\$ 648,004	\$ 12,120,304	\$ 10,791,821