

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2021



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, 2021
- 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, 2021, 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 22, 2021

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Statement of Financial Position

March 31, 2021, with comparative information for 2020

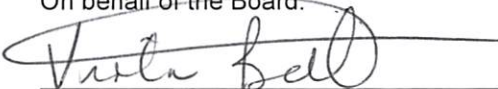
	2021	2020
Assets		
Current assets:		
Cash and cash equivalents	\$ -	\$ 105,047
Accounts receivable	587,742	163,852
Prepaid expenses	539,445	
	1,127,187	268,899
Furniture, equipment, and vehicle (note 2)	6,390	14,910
	\$ 1,133,577	\$ 283,809

Liabilities

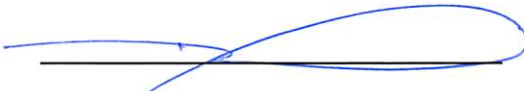
Current liabilities:		
Bank indebtedness (note 1(c))	\$ 439,900	\$ -
Accounts payable and accrued liabilities	29,087	153,910
Due to related party (Note 6)	258,594	-
Deferred revenue (note 3)	399,606	114,989
	1,127,187	268,899
Deferred contributions for furniture, equipment, and vehicle (note 4)	6,390	14,910
	\$ 1,133,577	\$ 283,809

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, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Service Canada-Indigenous Skills and Employment Training Strategy Métis Funding ("ISETP") (schedule 1)	\$ 13,822,582	\$ 14,087,797
Skills and Partnership Fund Agreement - (SPF)	1,644,570	2,138,016
Western Diversification Program ("WDP") - Entrepreneurship	195,714	471,442
	15,662,866	16,697,255
Expenses (schedule 2):		
Service delivery (schedule 3)	11,331,372	12,120,304
Wages and benefits	3,626,384	3,733,119
Facilities rentals	272,980	243,324
Computer software support	80,193	40,810
Public relations	79,500	108,158
Telephone	77,335	70,354
Office supplies	48,481	61,122
Selection committee and professional development	42,968	58,068
Professional fees	34,178	39,557
Office	18,469	55,203
Equipment rentals	14,210	11,640
Insurance	13,752	11,422
Amortization	8,520	8,674
Interest and bank charges	5,916	3,980
Staff travel	5,199	129,660
Postage and courier	2,956	1,422
Repairs and maintenance	300	310
Contractual services and consulting	153	128
	15,662,866	16,697,255
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, 2021, with comparative information for 2020

	2021	2020
Cash flows from (used in):		
Operations:		
Items not involving cash:		
Amortization of furniture, equipment and vehicles	\$ 8,520	\$ 8,674
Amortization of deferred contributions for furniture, equipment and vehicles	(8,520)	(8,674)
Change in non-cash operating working capital:		
Accounts receivable	(423,890)	95,935
Prepaid expenses	(539,445)	-
Accounts payable and accrued liabilities	(124,823)	(353,607)
Deferred revenue	284,617	(417,389)
Due to related party	258,594	-
Decrease in cash position	(544,947)	(675,061)
Cash and cash equivalents, beginning of year	105,047	780,108
Cash and cash equivalents (Bank indebtedness), end of year	\$ (439,900)	\$ 105,047

See accompanying notes to financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements

Year ended March 31, 2021

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., and Gabriel Dumont Scholarship Foundation II, 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, 2023.

1. Significant accounting policies:

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, 2021

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. Amounts spent on eligible expenditures over current year funding levels that have been approved for carry over to be applied against next year funding have been recorded as prepaid expenses. 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 (Bank indebtedness):

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. As of March 31, 2021 \$331,194 (2020 - \$500,000) is available on the line.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(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:

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 \$211,400 (2020- \$211,058).

(g) Financial instruments:

Financial assets and liabilities (cash and cash equivalents (bank indebtedness), 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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

1. Significant accounting policies (continued):

(g) Financial instruments (continued):

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.

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	2021 Net book value	2020 Net book value
Vehicle	\$ 39,575	\$ 35,618	\$ 3,957	\$ 11,872
Furniture and equipment	49,455	47,448	2,007	2,505
Computer equipment	10,506	10,080	426	533
	\$ 99,536	\$ 93,146	\$ 6,390	\$ 14,910

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2021

3. Deferred revenue:

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

	2021	2020
Service Canada ISETP Agreement	\$ -	\$ 100,524
Skills and Partnership Fund	399,606	14,465
	\$ 399,606	\$ 114,989

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.

	2021	2020
Balance, beginning of year	\$ 14,910	\$ 23,584
Deferred contributions recognized	(8,520)	(8,674)
Balance, end of year	\$ 6,390	\$ 14,910

5. Commitments:

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

2022	\$ 290,398
2023	70,661
2024	71,533
2025	72,697
2026	42,958

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, 2021

6. Related party transactions:

During the year the Institute paid \$2,640,549 (2020 - \$1,047,072), \$397 (2020 - Nil), \$565,248 (2020 - \$630,449) and \$874 (2020 - \$23,126) 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 \$107,135 and \$57,576, respectively, for these services for the year ended March 31, 2021 (2020 - \$106,723 and \$57,803).

Due to Related Party includes \$258,594 (2020 - nil) owing to Gabriel Dumont Institute of Native Studies and Applied Research, Inc., is non-interest bearing and is not subject to fixed terms of repayment.

Accounts receivable includes \$102,390 (2020 - \$232) owed from Gabriel Dumont Institute of Native Studies and Applied Research, Inc., \$211,522 (2020 - \$1,177) owed from Dumont Technical Institute Inc. and \$200,000 (2020 - \$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:

99% (2020 - 97%) 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, 2021

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 (bank indebtedness), accounts 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 the maximum amount of line of credit is \$500,000.

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, 2021. 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, 2021, with comparative information for 2020

	Employment Insurance	Consolidated Revenue Fund	2021	2020
Service Canada contributions	\$ 4,731,451	\$ 8,954,727	\$ 13,686,178	\$ 13,539,417
Deferred revenue - beginning of year	-	100,524	100,524	532,369
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	14,910	14,910	23,584
Deferred contributions for furniture, equipment and vehicle - end of year	-	(6,390)	(6,390)	(14,910)
Interest earned	-	20,837	20,837	100,811
Other revenue	-	6,523	6,523	7,050
Deferred revenue - end of year	-	-	-	(100,524)
Revenue recognized	\$ 4,731,451	\$ 9,091,131	\$ 13,822,582	\$ 14,087,797

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses

Year ended March 31, 2021, with comparative information for 2020

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2021	2020
Program Administration Expenses						
Wages and benefits	\$ 384,645	\$ 972,504	\$ 189,091	\$ 156,388	\$ 1,702,628	\$ 1,437,015
Public relations	936	68,232	6,134	1,061	76,363	84,655
Office	-	2,858	-	-	2,858	33,744
Staff travel	572	2,806	490	587	4,455	48,664
Professional fees	-	34,178	-	-	34,178	39,557
Facilities rentals	-	37,400	-	-	37,400	36,988
Computer software support	-	66,085	-	-	66,085	33,490
Telephone	49,717	27,618	-	-	77,335	21,695
Insurance	-	13,202	-	-	13,202	11,422
Selection committee and professional development	8,865	17,732	-	-	26,597	24,435
Amortization	-	8,520	-	-	8,520	8,674
Office supplies	30,463	9,415	-	-	39,878	15,458
Interest and bank charges	-	5,916	-	-	5,916	3,980
Contractual services and consulting	-	153	-	-	153	128
Postage and courier	2,687	269	-	-	2,956	249
	477,885	1,266,888	195,715	158,036	2,098,524	1,800,154
Program Assistance Expenses						
Education and training costs	1,685,284	4,791,804	-	342,969	6,820,057	6,581,126
Student allowances	857,090	2,177,335	-	23,658	3,058,083	3,470,937
Wage subsidies	121,861	211,465	-	1,119,906	1,453,232	2,068,241
Staff travel	-	-	-	-	-	53,521
Telephone	-	-	-	-	-	48,529
Office supplies	-	-	-	-	-	28,040
Public relations	-	-	-	-	-	1,393
Postage and courier	-	-	-	-	-	1,173
	2,664,235	7,180,604	-	1,486,533	11,331,372	12,252,960

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses (continued)

Year ended March 31, 2021, with comparative information for 2020

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	2021	2020
Employment Assistance Services						
Wages and benefits	\$ 1,589,331	\$ 334,425	\$ -	\$ -	\$ 1,923,756	\$ 2,296,104
Facilities rental	-	235,580	-	-	235,580	206,336
Staff travel	-	744	-	-	744	27,475
Selection committee and professional development	-	16,371	-	-	16,371	33,633
Office	-	15,611	-	-	15,611	21,459
Office supplies	-	8,603	-	-	8,603	17,624
Equipment rentals	-	14,210	-	-	14,210	11,640
Public relations	-	3,137	-	-	3,137	22,110
Computer software support	-	14,108	-	-	14,108	7,320
Repairs and maintenance	-	300	-	-	300	310
Telephone	-	-	-	-	-	130
Insurance	-	550	-	-	550	-
Contractual services and consulting	-	-	-	-	-	-
	1,589,331	643,639	-	-	2,232,970	2,644,141
	\$ 4,731,451	\$ 9,091,131	\$ 195,715	\$ 1,644,569	\$ 15,662,866	\$ 16,697,255

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Service Delivery Expenses

Year ended March 31, 2021, with comparative information for 2020

	Saskatoon	Regina	Prince Albert	Nipawin	La Ronge	Yorkton	North Battleford	Meadow Lake	Ile a la Crosse	La Loche	Beauval	2021	2020
Tuition and program delivery	\$ 1,624,652	\$ 952,508	\$ 1,172,106	\$ 210,045	\$ 537,022	\$ 51,015	\$ 149,212	\$ 358,808	\$ 93,496	\$ 233,485	\$ 150,790	\$ 5,533,139	\$ 4,899,654
Income support	883,768	589,314	513,404	141,521	53,530	88,105	184,289	270,230	73,234	147,027	147,088	3,091,510	3,494,909
Wage subsidies	411,700	64,239	172,120	35,442	61,558	56,665	65,252	266,647	105,917	13,855	52,655	1,306,050	1,908,821
Books	80,787	64,253	62,112	14,966	5,035	8,952	25,918	41,658	7,305	24,872	17,727	353,585	586,831
Dependent care	96,228	67,257	39,061	4,575	1,365	-	23,763	62,183	6,163	14,813	7,615	323,023	390,930
Supplies	86,320	41,586	61,635	64	573	6,379	13,117	22,411	6,111	7,410	3,855	249,461	403,980
Student work experience	12,662	-	47,818	35,379	-	-	4,958	38,250	-	-	8,115	147,182	159,418
Student travel	37,271	20,409	16,682	14,105	1,751	7,732	6,284	25,138	4,910	4,075	6,361	144,718	265,300
Living away from home allowance	2,900	100	-	1,450	3,800	-	125	1,600	-	-	350	10,325	7,419
Special needs allowance	43,360	17,871	36,662	1,584	1,530	7,191	4,544	40,939	4,627	4,500	9,571	172,379	3,042
	\$ 3,279,648	\$ 1,817,537	\$ 2,121,600	\$ 459,131	\$ 666,164	\$ 226,039	\$ 477,462	\$ 1,127,864	\$ 301,763	\$ 450,038	\$ 404,129	\$ 11,331,372	\$ 12,120,304