

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2022



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, 2022
- 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, 2022, 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 two amendment agreements dated May 8, 2019 and August 30, 2021.

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 amendments agreement dated August 31, 2021, 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 21, 2022

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Statement of Financial Position

March 31, 2022, with comparative information for 2021

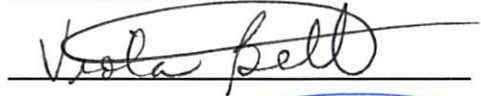
	2022	2021
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,070,516	\$ -
Accounts receivable	3,023,862	587,742
Prepaid expenses	-	539,445
	5,094,378	1,127,187
Furniture, equipment, and vehicle (note 2)	1,944	6,390
	\$ 5,096,322	\$ 1,133,577

Liabilities

Current liabilities:		
Bank indebtedness (note 1(c))	\$ -	\$ 439,900
Accounts payable and accrued liabilities	1,433,378	29,087
Due to related party (Note 6)	-	258,594
Deferred revenue (note 3)	3,661,000	399,606
	5,094,378	1,127,187
Deferred contributions for furniture, equipment, and vehicle (note 4)	1,944	6,390
	\$ 5,096,322	\$ 1,133,577

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, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Service Canada-Indigenous Skills and Employment Training Strategy Métis Funding ("ISETP") (schedule 1)	\$ 15,894,935	\$ 13,822,582
Skills and Partnership Fund Agreement - (SPF)	399,606	1,644,570
Apprenticeship Training and Job Placements in the Trades - OYATEKI	291,789	-
Western Diversification Program ("WDP") - Entrepreneurship	219,268	195,714
	16,805,598	15,662,866
Expenses (schedule 2):		
Service delivery (schedule 3)	11,855,638	11,331,372
Wages and benefits	3,924,274	3,626,384
GDI Scholarship Fund	300,000	-
Facilities rentals	284,442	272,980
Public relations	108,804	79,500
Telephone	67,759	77,335
Selection committee and professional development	63,390	42,968
Computer software support	59,278	80,193
Office supplies	43,695	48,481
Professional fees	36,348	34,178
Staff travel	17,420	5,199
Equipment rentals	11,350	14,210
Insurance	10,464	13,752
Office	9,687	18,469
Interest and bank charges	5,279	5,916
Amortization	4,446	8,520
Postage and courier	1,802	2,956
Repairs and maintenance	732	300
Miscellaneous	680	-
Contractual services and consulting	110	153
	16,805,598	15,662,866
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, 2022, with comparative information for 2021

	2022	2021
Cash flows from (used in):		
Operations:		
Items not involving cash:		
Amortization of furniture, equipment and vehicles	\$ 4,446	\$ 8,520
Amortization of deferred contributions for furniture, equipment and vehicles	(4,446)	(8,520)
Change in non-cash operating working capital:		
Accounts receivable	(2,436,120)	(423,890)
GST receivable	539,445	-
Prepaid expenses	-	(539,445)
Accounts payable and accrued liabilities	1,404,291	(124,823)
Deferred revenue	3,261,394	284,617
Due to related party	(258,594)	258,594
Increase (decrease) in cash position	2,510,416	(544,947)
Cash and cash equivalents, beginning of year	(439,900)	105,047
Cash and cash equivalents (Bank indebtedness), end of year	\$ 2,070,516	\$ (439,900)

See accompanying notes to financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements

Year ended March 31, 2022

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 and August 31, 2021 ("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 the Institute 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 came to an end in 2022, a new agreement with the Apprenticeship Service Program ("ASP") through Employment, Social Development Canada ("ESDC") is in place until March 31, 2024.

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, 2022

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 1.8% on outstanding amounts. As of March 31, 2022 \$500,000 (2021 - \$331,194) is available on the line.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2022

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
Vehicle	Straight-line	20%
Furniture and equipment	Declining balance	20%
Computer equipment	Declining balance	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 \$224,646 (2021- \$211,400).

(g) Financial instruments:

Financial assets and liabilities (cash and cash equivalents (bank indebtedness), accounts receivable, accounts payable and accrued liabilities, due to related party and deferred revenue) 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, 2022

1. Significant accounting policies (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	2022 Net book value	2021 Net book value
Vehicle	\$ 39,575	\$ 39,575	\$ -	\$ 3,957
Furniture and equipment	49,455	47,852	1,603	2,007
Computer equipment	10,506	10,165	341	426
	\$ 99,536	\$ 97,592	\$ 1,944	\$ 6,390

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2022

3. Deferred revenue:

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

	2022	2021
Service Canada ISETP Agreement	\$ 3,661,000	\$ -
Skills and Partnership Fund	-	399,606
	\$ 3,661,000	\$ 399,606

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.

	2022	2021
Balance, beginning of year	\$ 6,390	\$ 14,910
Deferred contributions recognized	(4,446)	(8,520)
Balance, end of year	\$ 1,944	\$ 6,390

5. Commitments:

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

2023	\$ 279,386
2024	235,758
2025	51,932

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, 2022

6. Related party transactions:

During the year the Institute paid \$2,088,695 (2021 - \$2,640,549), \$2,093 (2021 - \$397), \$994,382 (2021 - \$565,248) and \$nil (2021 - \$874) 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 \$ 103,985 and \$57,576, respectively, for these services for the year ended March 31, 2022 (2021 - \$107,135 and \$57,576).

During the year the institute paid \$300,000 (2021- \$nil) for Student scholarship to Gabriel Dumont Scholarship Foundation II.

Accounts payable and accrued liabilities includes \$6,929 (2021 - \$nil), \$553,214 (2021 - \$nil) \$34,246 (2021- \$nil) and \$300,000 (2021-\$nil) owing to Gabriel Dumont Institute of Native Studies and Applied Research, Inc., Dumont Technical Institute Inc., Gabriel Dumont College Inc. and Gabriel Dumont Scholarship Foundation II, respectively. Due to replated party includes \$nil (2021 - \$258,594) to Gabriel Dumont Institute of Native Studies and Applied Research, Inc. Owing balances are non-interest bearing and are not subject to fixed terms of repayment.

Accounts receivable includes \$2,738,211 (2021 - \$102,390) owed from Gabriel Dumont Institute of Native Studies and Applied Research, Inc., \$7,550 (2021 - \$211,522) owed from Dumont Technical Institute Inc. and \$nil (2021 - \$200,000) 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% (2021 - 99%) 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, 2022

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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedules of Service Canada ISETP Agreement Revenue

Year ended March 31, 2022, with comparative information for 2021

	Employment Insurance	Consolidated Revenue Fund	2022	2021
Service Canada contributions	\$ 5,364,688	\$ 10,492,536	\$ 15,857,224	\$ 13,686,178
Deferred revenue - beginning of year	-	-	-	100,524
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	6,390	6,390	14,910
Deferred contributions for furniture, equipment and vehicle - end of year	-	(1,944)	(1,944)	(6,390)
Interest earned	-	8,029	8,029	20,837
Other revenue	13,336	11,900	25,236	6,523
Revenue recognized	\$ 5,378,024	\$ 10,516,911	\$ 15,894,935	\$ 13,822,582

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses

Year ended March 31, 2022, with comparative information for 2021

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	OYATEKI	2022	2021
Program Administration Expenses							
Wages and benefits	\$ 401,157	\$ 1,135,591	\$ 189,874	\$ -	\$ 63,670	\$ 1,790,292	\$ 1,702,628
Public relations	219	78,447	27,987	-	-	106,653	76,363
Office	-	1,335	-	-	-	1,335	2,858
Staff travel	6,968	3,208	1,407	-	-	11,583	4,455
Professional fees	-	36,348	-	-	-	36,348	34,178
Facilities rentals	-	35,281	-	-	-	35,281	37,400
Computer software support	2,220	46,880	-	-	-	49,100	66,085
Telephone	38,421	29,338	-	-	-	67,759	77,335
Insurance	-	10,354	-	-	-	10,354	13,202
Selection committee and professional development	8,243	37,113	-	-	-	45,356	26,597
Amortization	-	4,446	-	-	-	4,446	8,520
Office supplies	23,548	11,215	-	-	-	34,763	39,878
Interest and bank charges	-	5,279	-	-	-	5,279	5,916
Contractual services and consulting	-	110	-	-	-	110	153
Postage and courier	488	1,314	-	-	-	1,802	2,956
Miscellaneous	-	680	-	-	-	680	-
	481,264	1,436,939	219,268	-	63,670	2,201,141	2,098,524
Program Assistance Expenses							
Education and training costs	2,620,816	5,613,391	-	15,853	141,477	8,391,537	6,820,057
Student allowances	522,948	1,888,725	-	17,985	7,185	2,436,843	3,058,083
Wage subsidies	3,133	578,900	-	365,768	79,457	1,027,258	1,453,232
GDI Scholarship Fund	-	300,000	-	-	-	300,000	-
	3,146,897	8,381,016	-	399,606	228,119	12,155,638	11,331,372

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses (continued)

Year ended March 31, 2022, with comparative information for 2021

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Skills and Partnership Fund	OYATEKI	2022	2021
Employment Assistance Services							
Wages and benefits	\$ 1,749,861	\$ 384,121	\$ -	\$ -	\$ -	\$ 2,133,982	\$ 1,923,756
Facilities rental	-	249,161	-	-	-	249,161	235,580
Staff travel	-	5,837	-	-	-	5,837	744
Selection committee and professional development	-	18,034	-	-	-	18,034	16,371
Office	-	8,352	-	-	-	8,352	15,611
Office supplies	-	8,932	-	-	-	8,932	8,603
Equipment rentals	-	11,350	-	-	-	11,350	14,210
Public relations	-	2,151	-	-	-	2,151	3,137
Computer software support	-	10,178	-	-	-	10,178	14,108
Repairs and maintenance	-	732	-	-	-	732	300
Insurance	-	110	-	-	-	110	550
Contractual services and consulting	-	-	-	-	-	-	-
	1,749,861	698,958	-	-	-	2,448,819	2,232,970
	\$ 5,378,022	\$10,516,913	\$ 219,268	\$ 399,606	\$ 291,789	\$16,805,598	\$15,662,866

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Service Delivery Expenses

Year ended March 31, 2022, with comparative information for 2021

	Saskatoon	Regina	Prince Albert	Nipawin	La Ronge	Yorkton	North Battleford	Meadow Lake	Ile a la Crosse	La Loche	Beauval	2022	2021
Tuition and program delivery	\$ 2,065,338	\$ 1,128,639	\$ 1,376,602	\$ 231,546	\$ 956,527	\$ 89,398	\$ 161,788	\$ 436,658	\$ 167,572	\$ 129,481	\$ 208,365	\$ 6,951,914	\$ 5,533,139
Income support	624,263	547,830	311,221	183,403	68,775	48,265	87,560	215,310	136,648	90,853	127,891	2,442,019	3,091,510
Wage subsidies	213,731	53,333	136,660	455	32,865	31,347	63,938	106,622	87,382	-	99,180	825,513	1,306,050
Books	137,458	85,376	75,524	18,654	13,647	9,700	14,652	28,100	12,333	17,010	29,834	442,288	353,585
Dependent care	50,660	54,520	32,073	21,142	560	-	10,787	39,885	23,273	10,518	15,827	259,245	323,023
Supplies	147,678	89,214	66,113	8,137	1,567	10,224	15,909	19,598	6,449	9,843	14,821	389,553	249,461
Student work experience	45,032	9,072	94,191	4,626	-	-	7,127	19,702	6,526	7,811	7,658	201,745	147,182
Student travel	31,011	25,546	31,608	16,849	1,443	7,476	5,746	39,241	16,729	3,578	10,429	189,656	144,718
Living away from home allowance	2,125	100	600	975	-	-	-	-	250	-	-	4,050	10,325
Special needs allowance	43,388	22,319	36,373	10,497	1,900	1,000	5,009	15,626	7,251	5,330	962	149,655	172,379
	\$ 3,360,684	\$ 2,015,949	\$ 2,160,965	\$ 496,284	\$ 1,077,284	\$ 197,410	\$ 372,516	\$ 920,742	\$ 464,413	\$ 274,424	\$ 514,967	\$ 11,855,638	\$ 11,331,372