

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2023



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, 2023
- 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, 2023, 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 two amendment agreements dated May 8, 2019 and August 30, 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 24, 2023


GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.
Statement of Financial Position


March 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 3,751,873	\$ 2,070,516
Accounts receivable	2,073,745	3,023,862
	5,825,618	5,094,378
Furniture, equipment, and vehicle (note 2)	1,556	1,944
	\$ 5,827,174	\$ 5,096,322
Liabilities		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 4,839,146	\$ 1,433,378
Deferred revenue (note 3)	986,472	3,661,000
	5,825,618	5,094,378
Deferred contributions for furniture, equipment, and vehicle (note 4)	1,556	1,944
	\$ 5,827,174	\$ 5,096,322

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, 2023, with comparative information for 2022

	2023	2022
Revenue:		
Service Canada-Indigenous Skills and Employment Training Strategy Métis Funding ("ISETP") (schedule 1)	\$ 16,664,626	\$ 15,894,935
Skills and Partnership Fund	2,926,627	399,606
Mastercard Foundation - OYATEKI	408,419	291,789
Western Diversification Program ("WDP") - Entrepreneurship	329,800	219,268
Apprenticeship Service Program	116,695	-
	20,446,167	16,805,598
Expenses (schedule 2):		
Service delivery (schedule 3)	12,034,024	11,855,638
Wages and benefits	4,223,252	3,924,274
Contractual services and consulting	2,946,835	110
GDI Scholarship Fund	300,000	300,000
Facilities rentals	276,173	284,442
Public relations	151,779	108,804
Selection committee and professional development	102,952	63,390
Office supplies	80,815	53,382
Contract Metis 101	70,793	-
Computer software support	70,538	59,278
Telephone	60,426	67,759
Staff travel	58,755	17,420
Professional fees	36,958	36,348
Insurance	12,693	10,464
Postage and courier	6,062	1,802
Interest and bank charges	6,049	5,279
Equipment rentals	5,819	11,350
Miscellaneous	1,614	680
Amortization	388	4,446
Repairs and maintenance	242	732
	20,446,167	16,805,598
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, 2023, with comparative information for 2022

	2023	2022
Cash flows from (used in):		
Operations:		
Items not involving cash:		
Amortization of furniture, equipment and vehicles	\$ 388	\$ 4,446
Amortization of deferred contributions for furniture, equipment and vehicles	(388)	(4,446)
Change in non-cash operating working capital:		
Accounts receivable	950,117	(2,436,120)
Prepaid expenses	-	539,445
Accounts payable and accrued liabilities	3,405,768	1,404,291
Deferred revenue	(2,674,528)	3,261,394
Due to related party	-	(258,594)
Increase in cash position	1,681,357	2,510,416
Cash and cash equivalents, beginning of year	2,070,516	(439,900)
Cash and cash equivalents, end of year	\$ 3,751,873	\$ 2,070,516

See accompanying notes to financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements

Year ended March 31, 2023

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 30, 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 will end March 31, 2023. A new Skills and Partnership Fund ("SPF") agreement with the Minister of Employment, Workforce Development and Labour is in place until March 31, 2028. A new agreement with the Apprenticeship Service Program ("ASP") through Employment and 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, 2023

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:

Cash and cash equivalents include 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, 2023 \$500,000 (2022 - \$500,000) is available on the line.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(d) Furniture, equipment, and vehicle:

Furniture, equipment, and vehicle are recorded at cost. Repairs and maintenance costs are expensed as incurred. 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 collectability of accounts receivable, accounts payable and accrued liabilities, useful life of furniture, equipment and vehicle and deferred contributions. 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 \$231,607 (2022- \$224,646).

(g) Financial instruments:

Financial assets and liabilities (cash and cash equivalents, accounts receivable, 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, 2023

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 vehicle:

		Cost	Accumulated Amortization	2023 Net book value	2022 Net book value
Vehicle	\$	39,575	\$ 39,575	\$ -	\$ -
Furniture and equipment		49,455	48,172	1,283	1,603
Computer equipment		10,506	10,233	273	341
	\$	99,536	\$ 97,980	\$ 1,556	\$ 1,944

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2023

3. Deferred revenue:

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

	2023	2022
Service Canada ISETP Agreement	\$ 250,669	\$ 3,661,000
Apprenticeship Service Program	735,803	-
	\$ 986,472	\$ 3,661,000

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.

	2023	2022
Balance, beginning of year	\$ 1,944	\$ 6,390
Deferred contributions recognized	(388)	(4,446)
Balance, end of year	\$ 1,556	\$ 1,944

5. Commitments:

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

2024	\$ 235,757
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, 2023

5. Commitments (continued):

The Institute has specific commitments with related and other organizations to provide funding for programs related to health, trades, GED and scholarships, as follows:

2024	\$ 2,731,039
2025	2,399,650
2026	2,322,482
2027	2,335,092
2028	2,307,953
2029	1,652,000

6. Related party transactions:

During the year the Institute paid \$5,277,980 (2022 - \$2,088,695), \$114,635 (2022 - \$2,093) and \$1,255,502 (2022 - \$994,382) 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 \$104,074 and \$57,288, respectively, for these services for the year ended March 31, 2023 (2022 - \$103,985 and \$57,576).

During the year the Institute paid \$300,000 (2022 - \$300,000) for student scholarships to Gabriel Dumont Scholarship Foundation II.

Accounts payable and accrued liabilities includes \$1,125,258 (2022 - \$6,929), \$3,147,074 (2022 - \$553,214) \$27,703 (2022 - \$34,246) and \$300,000 (2022 - \$300,000) 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. Outstanding balances are non-interest bearing and are not subject to fixed terms of repayment.

Accounts receivable includes \$1,792,210 (2022 - \$2,738,211) owed from Gabriel Dumont Institute of Native Studies and Applied Research, Inc., \$nil (2022 - \$7,550) owed from Dumont Technical Institute Inc.

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

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2023

6. Related party transactions (continued):

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

7. Economic dependence:

95% (2022 - 97%) of the Institute's revenue was derived from Service Canada. The contract with Service Canada has been extended to March 31, 2029.

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:

The Institute's principal financial assets are cash and cash equivalents and accounts receivable which are 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.

Interest rate 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. Interest rates have increased significantly in the year, the impact to the Institute is minimal given no amounts were drawn.

Fair values

Investments and marketable securities are recorded at fair value. The fair value of accounts receivable and accounts payable and accrued liabilities approximate their carrying value due to their short-term period to maturity.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2023

9. Comparative figures:

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedules of Service Canada ISETP Agreement Revenue

Year ended March 31, 2023, with comparative information for 2022

	Employment Insurance	Consolidated Revenue Fund	2023	2022
Service Canada contributions	\$ 5,439,818	\$ 8,554,831	\$ 13,994,649	\$ 19,518,224
Deferred revenue - beginning of year	-	3,661,000	3,661,000	-
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	1,944	1,944	6,390
Deferred contributions for furniture, equipment and vehicle - end of year	-	(1,556)	(1,556)	(1,944)
Transfer to Gabriel Dumont Institute of Native Studies and Applied Research, Inc. to fund Metis Nation University	-	(968,402)	(968,402)	-
Interest earned	-	204,000	204,000	8,029
Transfer from Consolidated Revenue Fund to Employment Insurance	2,969,263	(2,969,263)	-	-
Other revenue	-	23,660	23,660	25,236
Deferred revenue - end of year	-	(250,669)	(250,669)	(3,661,000)
Revenue recognized	\$ 8,409,081	\$ 8,255,545	\$ 16,664,626	\$ 15,894,935

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses

Year ended March 31, 2023, with comparative information for 2022

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Apprenticeship Service Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	2023	2022
Program Administration Expenses								
Contractual services and consulting	\$ -	\$ 20,208	\$ -	\$ -	\$ -	\$ 2,926,627	\$ 2,946,835	\$ 110
Wages and benefits	355,487	1,185,218	306,838	39,572	110,476	-	1,997,591	1,790,292
Public relations	1,262	119,097	18,335	6,330	-	-	145,024	106,653
Selection committee and professional development	4,105	63,529	-	-	2,913	-	70,547	45,356
Staff travel	14,911	20,229	4,627	-	10,134	-	49,901	11,583
Professional fees	-	36,958	-	-	-	-	36,958	36,348
Computer software support	-	69,774	-	-	-	-	69,774	49,100
Telephone	39,375	21,051	-	-	-	-	60,426	67,759
Office supplies	34,705	19,001	-	-	-	-	53,706	36,098
Insurance	-	12,693	-	-	-	-	12,693	10,354
Facilities rentals	-	8,978	-	-	-	-	8,978	35,281
Postage and courier	699	5,364	-	-	-	-	6,063	1,802
Interest and bank charges	-	6,049	-	-	-	-	6,049	5,279
Miscellaneous	-	1,614	-	-	-	-	1,614	680
Amortization	-	388	-	-	-	-	388	4,446
Equipment rentals	-	245	-	-	-	-	245	-
	450,544	1,590,396	329,800	45,902	123,523	2,926,627	5,466,792	2,201,141
Program Assistance Expenses								
Education and training costs	3,789,573	4,433,474	-	-	125,439	-	8,348,486	8,391,537
Student allowances	1,964,295	973,315	-	-	9,900	-	2,947,510	2,436,843
Wage subsidies	367,056	221,415	-	-	149,557	-	738,028	1,027,258
GDI Scholarship Fund	-	300,000	-	-	-	-	300,000	300,000
Contract Metis 101	-	-	-	70,793	-	-	70,793	-
	6,120,924	5,928,204	-	70,793	284,896	-	12,404,817	12,155,638

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Expenses (continued)

Year ended March 31, 2023, with comparative information for 2022

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Apprenticeship Service Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	2023	2022
Employment Assistance Services								
Wages and benefits	1,837,613	388,048	-	-	-	-	2,225,661	2,133,982
Facilities rental	-	267,195	-	-	-	-	267,195	249,161
Selection committee and professional development	-	32,405	-	-	-	-	32,405	18,034
Office supplies	-	27,109	-	-	-	-	27,109	17,284
Staff travel	-	8,853	-	-	-	-	8,853	5,837
Public relations	-	6,755	-	-	-	-	6,755	2,151
Equipment rentals	-	5,574	-	-	-	-	5,574	11,350
Computer software support	-	764	-	-	-	-	764	10,178
Repairs and maintenance	-	242	-	-	-	-	242	732
Insurance	-	-	-	-	-	-	-	110
	1,837,613	736,945	-	-	-	-	2,574,558	2,448,818
	\$ 8,409,081	\$ 8,255,545	\$ 329,800	\$ 116,695	\$ 408,419	\$ 2,926,627	\$ 20,446,167	\$ 16,805,598

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule of Service Delivery Expenses

Year ended March 31, 2023, with comparative information for 2022

	Saskatoon	Regina	Prince Albert	Nipawin	La Ronge	Yorkton	Battleford	Meadow Lake	Ile a La Crosse	La Loche	Beauval	2023	2022
Tuition and program delivery	\$ 2,448,145	\$ 984,726	\$ 1,072,930	\$ 310,043	\$ 1,177,017	\$ 150,028	\$ 166,741	\$ 312,511	\$ 158,270	\$ 135,758	\$ 255,495	\$ 7,171,664	\$ 6,951,914
Income support	744,676	529,666	294,325	172,414	109,853	80,797	80,105	244,123	173,584	84,602	227,660	2,741,805	2,442,019
Wage Subsidies	115,305	30,852	124,909	30,509	4,288	23,751	31,751	25,008	61,971	16,573	68,766	533,683	825,513
Books	87,587	67,630	41,453	18,952	15,322	18,529	9,861	33,156	15,640	13,987	17,755	339,872	442,288
Dependent care	52,877	62,753	38,802	26,186	2,788	2,700	8,965	33,890	25,740	8,414	37,673	300,788	259,245
Supplies	111,702	84,423	79,064	16,072	9,558	17,485	15,051	26,798	15,125	21,640	7,453	404,371	389,553
Student work experience	31,028	15,997	87,090	4,433	-	3,430	6,555	8,034	18,315	18,875	10,590	204,347	201,745
Student travel	74,381	51,429	54,658	30,996	7,937	7,275	12,624	40,890	28,387	2,223	12,674	323,474	189,656
Living away from home allowance	2,675	-	850	1,000	-	-	-	-	750	-	1,925	7,200	4,050
Special needs allowance	633	-	3,687	-	-	-	-	-	-	2,500	-	6,820	149,655
	\$ 3,669,009	\$ 1,827,476	\$ 1,797,768	\$ 610,605	\$ 1,326,763	\$ 303,995	\$ 331,653	\$ 724,410	\$ 497,782	\$ 304,572	\$ 639,991	\$ 12,034,024	\$ 11,855,638