

Financial Statements of

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

And Independent Auditors' Report thereon

Year ended March 31, 2024



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INDEPENDENT AUDITOR'S 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, 2024
- 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, 2024 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 "***Auditor's 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.

Auditor's 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.



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- 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, 2024

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Statement of Financial Position

March 31, 2024, with comparative information for 2023

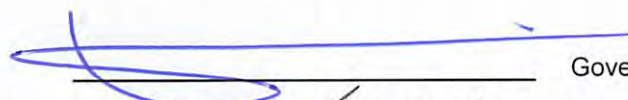

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,417,216	\$ 3,751,873
Accounts receivable	2,931,289	2,073,745
Prepaid expenses	369	-
	4,348,874	5,825,618
Furniture, equipment, and vehicle (note 2)	1,245	1,556
	\$ 4,350,119	\$ 5,827,174

Liabilities

Current liabilities:		
Accounts payable and accrued liabilities	\$ 2,800,800	\$ 4,839,146
Deferred revenue (note 3)	1,248,074	986,472
Due to related party	300,000	-
	4,348,874	5,825,618
Deferred contributions for furniture, equipment, and vehicle (note 4)	1,245	1,556
	\$ 4,350,119	\$ 5,827,174

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, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Service Canada Indigenous Skills and Employment Training Strategy Métis Funding ("ISETP") (schedule 1) \$	14,798,112	\$ 16,664,626
Métis Nation - Saskatchewan Secretariat Inc. - MNU	9,002,651	-
Métis Nation - Saskatchewan Secretariat Inc. - MNU Year of the Youth	2,819,000	-
Skills and Partnership Fund	1,310,242	2,926,627
Apprenticeship Service Program	522,574	116,695
Mastercard Foundation - OYATEKI	374,369	408,419
Contribution from related party (note 8)	331,274	-
Western Diversification Program ("WDP") - Entrepreneurship	-	329,800
	<u>29,158,222</u>	<u>20,446,167</u>
Expenses(schedule 2):		
Service delivery (schedule 3) (note 8)	10,513,459	12,034,024
Service delivery - MNU (schedule 4) (note 8)	9,002,651	-
Wages and benefits	4,599,176	4,223,252
Service delivery - Year of the Youth (schedule 4) (note 8)	2,819,000	-
Contractual services and consulting	1,309,191	2,946,835
Facilities rentals	297,893	276,173
Public relations	122,342	151,779
Contract Metis 101	70,792	70,793
Staff travel	70,342	58,755
Computer software support	69,589	70,538
Telephone	67,945	60,426
Selection committee and professional development	64,878	102,952
Office supplies	58,670	80,815
Professional fees	36,592	36,958
Tuition	20,216	-
Postage and courier	16,543	6,062
Insurance	11,301	12,693
Interest and bank charges	7,331	6,049
Amortization	311	388
GDI Scholarship Fund	-	300,000
Equipment rentals	-	5,819
Miscellaneous	-	1,614
Repairs and maintenance	-	242
	<u>29,158,222</u>	<u>20,446,167</u>
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, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ -	\$ -
Items not involving cash:		
Amortization of furniture, equipment and vehicles	311	388
Amortization of deferred contributions for furniture, equipment and vehicles	(311)	(388)
Changes in non-cash operating working capital:		
Accounts receivable	(857,544)	950,117
Prepaid expenses	(369)	-
Accounts payable and accrued liabilities	(2,038,346)	3,405,768
Deferred revenue	261,602	(2,674,528)
	(2,634,657)	1,681,357
Investing:		
Advances to related party	300,000	-
(Decrease) increase in cash and cash equivalents	(2,334,657)	1,681,357
Cash and cash equivalents, beginning of year	3,751,873	2,070,516
Cash and cash equivalents, end of year	\$ 1,417,216	\$ 3,751,873

See accompanying notes to financial statements.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements

Year ended March 31, 2024

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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended 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:

(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, 2024 \$500,000 (2023 - \$500,000) is available on the line.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

1. Significant accounting policies (continued):

(d) Furniture, equipment, and vehicle:

Furniture, equipment, and vehicle are stated 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.

The carrying amount of an item of Furniture, equipment, and vehicle is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

(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 future 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 \$233,314 (2023 - \$231,607).

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

1. Significant accounting policies (continued):

(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.

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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

2. Furniture, equipment and vehicle:

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Vehicle	\$ 39,575	\$ 39,575	\$ -	\$ -
Furniture and equipment	49,455	48,429	1,026	1,283
Computer equipment	10,506	10,287	219	273
	\$ 99,536	\$ 98,291	\$ 1,245	\$ 1,556

3. Deferred revenue:

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

	2024	2023
Skills and Partnership Fund	\$ 824,792	\$ -
Apprenticeship Service Program	252,378	735,803
Service Canada ISETP Agreement	170,904	250,669
	\$ 1,248,074	\$ 986,472

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.

	2024	2023
Balance, beginning of year	\$ 1,556	\$ 1,944
Deferred contributions recognized	(311)	(388)
Balance, end of year	\$ 1,245	\$ 1,556

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

5. Commitments:

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

2025	\$	194,230
2026		183,083

The operating leases are primarily based on monthly rentals.

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

2025	\$	2,059,026
2026		1,992,482
2027		1,955,092
2028		1,967,953
2029		1,312,000
	\$	9,286,553

6. Financial risks and concentration of risk:

The Institute, through its financial assets and liabilities, has exposure to the following risks from its use of financial instruments:

(a) 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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

6. Financial risks and concentration of risk: (continued):

(b) 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.

(c) Fair value:

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.

7. Economic dependence:

98% (2022 - 95%) of the Institute's revenue was derived from Service Canada. The contract with Service Canada has been extended to March 31, 2029.

8. Related party transactions:

The Institute had the following revenue and (expense) transactions with entities under common control and related parties during the year. All transactions were recorded at the exchange amount being amounts agreed upon between the related parties.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2024

8. Related party transactions (continued):

	2024	2023
Service delivery and salaries:		
Dumont Technical Institute Inc.	\$ 2,607,893	\$ 5,277,980
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	71,779	114,635
Gabriel Dumont College Inc.	1,096,877	1,255,502
Lease:		
Dumont Technical Institute Inc.	113,068	104,074
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	57,449	57,288
Scholarships:		
Gabriel Dumont Scholarship Foundation II	50,000	300,000
Contribution:		
Dumont Technical Institute Inc.	331,274	-
	\$ 4,328,340	\$ 7,109,479
	2024	2023
Accounts payable and accrued liabilities:		
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	\$ 451,010	\$ 1,125,258
Dumont Technical Institute Inc.	606,000	3,147,074
Gabriel Dumont College Inc.	-	27,703
Gabriel Dumont Scholarship Foundation II	-	300,000
	1,057,010	4,600,035
Accounts receivable:		
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	-	1,792,210
	\$ 1,057,010	\$ 6,392,245

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.

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 1

Schedules of Service Canada ISETP Agreement Revenue

Year ended March 31, 2024, with comparative information for 2023

	Employment Insurance	Consolidated Revenue Fund	2024	2023
Service Canada contributions	6,146,226	8,554,831	14,701,057	13,994,649
Deferred revenue - beginning of year	-	250,669	250,669	3,661,000
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	1,556	1,556	1,944
Deferred contributions for furniture, equipment and vehicle - end of year	-	(1,245)	(1,245)	(1,556)
Transfer to Gabriel Dumont Institute of Native Studies and Applied Research Inc. to fund Metis Nation University	-	(449,434)	(449,434)	(968,402)
Interest earned	-	423,113	423,113	204,000
Insurance	-	-	-	-
Transfer from Consolidated Revenue Fund to Employment Insurance	2,661,537	(2,661,537)	-	-
Other revenue	24,946	18,354	43,300	23,660
Deferred revenue - end of year	-	(170,904)	(170,904)	(250,669)
Revenue recognized	\$ 8,832,709	\$ 5,965,403	\$ 14,798,112	\$ 16,664,626

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 2

Schedules of Expense

Year ended March 31, 2024, with comparative information for 2023

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Apprenticeship Service Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	2024	2023
Program Administration Expense:								
Wages and benefits	\$ 378,100	\$ 1,328,538	\$ 35,663	\$ 89,453	\$ 169,728	\$ 222,143	\$ 2,223,625	\$ 1,997,591
Contractual services and consulting	-	219,525	-	2,983	-	1,086,683	1,309,191	2,946,835
Public relations	845	80,298	291	31,998	-	-	113,432	145,024
Telephone	23,442	42,397	-	-	450	1,416	67,705	60,426
Computer software support	-	58,256	-	-	-	-	58,256	69,774
Staff travel	12,559	27,969	-	3,711	409	-	44,648	49,901
Selection committee and professional development	1,408	40,988	-	268	-	-	42,664	70,547
Office	14,004	24,696	-	2,299	-	-	40,999	53,706
Professional fees	-	33,733	-	2,860	-	-	36,593	36,958
Postage and courier	1,058	15,334	-	150	-	-	16,542	6,063
Insurance	-	11,301	-	-	-	-	11,301	12,693
Interest and bank charges	-	7,331	-	-	-	-	7,331	6,049
Facilities rentals	-	38	-	3,060	-	-	3,098	8,978
Amortization	-	311	-	-	-	-	311	388
Miscellaneous	-	-	-	-	-	-	-	1,614
Equipment rentals	-	-	-	-	-	-	-	245
	431,416	1,890,715	35,954	136,782	170,587	1,310,242	3,975,696	5,466,792
Program Assistance Expense:								
Education and training costs	3,637,885	2,946,977	-	-	40,562	-	6,625,424	8,348,486
Student allowances	1,801,933	912,556	-	-	5,060	-	2,719,549	2,947,510
Wage subsidies	456,709	238,617	-	315,000	158,160	-	1,168,486	738,028
Contract Metis 101	-	-	-	70,792	-	-	70,792	70,793
GDI Scholarship Fund	-	-	-	-	-	-	-	300,000
	\$ 5,896,527	\$ 4,098,150	\$ -	\$ 385,792	\$ 203,782	\$ -	\$ 10,584,251	\$ 12,404,817

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 2

Schedules of Expense (continued)

Year ended March 31, 2024, with comparative information for 2023

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Apprenticeship Service Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	2024	2023
Employment Assistance Services:								
Wages and benefits	1,798,449	577,102	-	-	-	-	2,375,551	2,225,661
Facilities rentals	-	294,795	-	-	-	-	294,795	267,195
Staff travel	-	25,694	-	-	-	-	25,694	8,853
Tuition	-	20,216	-	-	-	-	20,216	-
Selection committee and professional development	-	17,004	12	-	-	-	17,004	32,405
Office	-	16,908	-	-	-	-	16,908	27,109
Public relations	-	14,884	-	-	-	-	14,884	6,755
Computer software support	-	11,332	-	-	-	-	11,332	764
Telephone	-	240	-	-	-	-	240	-
Equipment rentals	-	-	-	-	-	-	-	5,574
Repairs and maintenance	-	-	-	-	-	-	-	242
Insurance	-	-	-	-	-	-	-	-
	1,798,449	978,175	-	-	-	-	2,776,624	2,574,558
	\$ 8,126,392	\$ 6,967,040	\$ 35,954	\$ 522,574	\$ 374,369	\$ 1,310,242	\$ 17,336,571	\$ 20,446,167

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 3

Schedules of Service Delivery Expenses - ISETS

Year ended March 31, 2024, with comparative information for 2023

	Head Office	Saskatoon	Regina	Prince Albert	Nipawin	La Ronge	Yorkton	Battleford	Meadow Lake	Ile a La Crosse	La Loche	Beauval	2024	2023
Tuition and program delivery	\$ 1,377,125	\$ 1,056,679	\$ 656,353	\$ 472,678	\$ 205,949	\$ 135,425	\$ 171,960	\$ 217,866	\$ 321,614	\$ 171,368	\$ 75,149	\$ 128,924	\$ 4,991,090	\$ 7,171,664
Income support	-	767,551	537,217	257,970	112,816	81,284	93,332	64,408	235,229	150,061	95,379	132,725	2,527,972	2,741,805
Wage subsidies	315,000	183,718	40,373	147,098	19,593	16,052	9,272	23,189	54,762	60,011	23,645	79,823	972,536	533,683
Supplies	-	169,777	86,329	73,707	23,496	8,429	16,449	16,396	40,243	19,223	14,710	10,886	479,645	404,371
Books	-	83,997	63,557	53,787	14,949	15,316	17,545	18,261	26,635	17,015	3,817	20,680	335,559	339,872
Professional services reimbursement	-	157,344	44,370	34,539	12,275	-	1,475	17,169	11,415	7,279	-	9,415	295,281	-
Student travel	-	64,572	46,271	40,104	20,093	6,973	17,228	14,584	31,873	17,530	5,089	15,069	279,386	323,474
Dependant care	-	66,454	43,459	11,869	13,748	2,161	-	2,422	30,622	18,836	17,183	30,239	236,993	300,788
Student work experience	-	40,101	26,845	66,194	26,679	-	5,824	4,909	9,596	5,027	3,524	7,252	195,951	204,347
Self employment transportation allowance	-	111,826	42,240	15,165	3,430	-	8,450	10,465	-	-	-	-	191,576	-
Living away from home allowance	-	1,303	-	525	-	-	-	-	2,625	-	-	-	4,453	7,200
Special needs allowance	-	817	-	2,200	-	-	-	-	-	-	-	-	3,017	6,820
	\$ 1,692,125	\$ 2,704,139	\$ 1,587,014	\$ 1,175,836	\$ 453,028	\$ 265,640	\$ 341,535	\$ 389,669	\$ 764,614	\$ 466,350	\$ 238,496	\$ 435,013	\$ 10,513,459	\$ 12,034,024

GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 4

Schedules of Service Delivery Expenses - MNU

Year ended March 31, 2024, with comparative information for 2023

	East Region I	East Region II	East Region III	East Region IIA	Northern Region I	Northern Region II	Northern Region III	Western Region I	Western Region IA	Western Region II	Western Region IIA	Western Region III	2024	2023
Tuition and program delivery	\$ 1,601	\$ 201,236	\$ 185,087	\$ 102,977	\$ 46,288	\$ 56,450	\$ 157,679	\$ 298,695	\$ 225,696	\$ 973,075	\$ 1,659,627	\$ 740,197	\$ 4,648,608	\$ -
Income support	35,383	96,682	173,514	48,604	45,816	91,025	78,023	172,014	273,680	1,023,023	1,287,986	695,969	4,021,719	-
Dependant care allowance	470	555	-	-	470	9,207	7,960	7,755	15,000	59,664	49,031	29,758	179,870	-
Student travel	-	3,523	2,737	1,795	2,100	725	2,465	3,291	10,530	26,010	35,551	19,372	108,099	-
Special needs allowance	-	-	-	-	-	-	-	2,827	2,521	5,226	17,136	8,224	35,934	-
Books	-	-	-	-	-	-	-	1,614	-	2,762	3,607	441	8,424	-
	\$ 37,454	\$ 301,996	\$ 381,338	\$ 153,376	\$ 94,674	\$ 157,407	\$ 246,127	\$ 486,196	\$ 527,427	\$ 2,089,760	\$ 3,052,938	\$ 1,493,961	\$ 9,002,654	\$ -

Schedules of Service Delivery Expenses - Year of the Youth

	MNS - Year of the Youth	
	2024	2023
Income support	\$ 2,819,000	\$ -
	\$ 2,819,000	\$ -