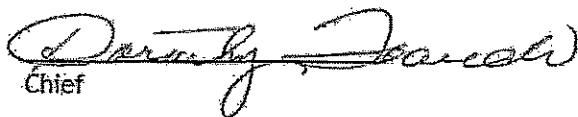


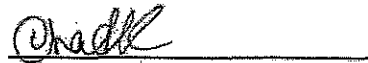
Aroland First Nation

Consolidated Statement of Financial Position

March 31	2020	2019
Financial assets		
Cash (Note 2)	\$ 4,577,082	\$ 2,346,386
Accounts receivable (Note 3)	669,727	691,324
Due from government (Note 4)	1,394,926	839,359
Trust funds held by federal government (Note 5)	127,101	124,656
Portfolio investments (Note 6)	163,269	163,269
	<u>6,932,105</u>	<u>4,164,994</u>
Liabilities		
Accounts payable and accrued liabilities (Note 7)	1,399,539	788,139
Due to government organizations (Note 8)	412,161	406,296
Deferred revenue (Note 9)	1,304,958	301,623
Other loans	6,967	21,850
Obligation under capital lease (Note 11)	166,746	-
Long term debt (Note 10)	2,615,412	2,883,218
	<u>5,905,783</u>	<u>4,401,126</u>
Net assets (debt)	<u>1,026,322</u>	<u>(236,132)</u>
Non-financial assets		
Prepaid expenses	12,985	16,105
Tangible capital assets (Note 12)	14,592,612	14,969,867
	<u>14,605,597</u>	<u>14,985,972</u>
Accumulated surplus	<u>\$ 15,631,919</u>	<u>\$ 14,749,840</u>

On behalf of the Band:


Chief


Councillor

Aroland First Nation Consolidated Statement of Operations and Accumulated Surplus

For the year ended March 31	2020	2019
Revenue		
Federal government transfers (Note 16)	\$ 7,183,721	\$ 6,467,334
Provincial government transfers (Note 16)	2,250,516	1,750,436
Miscellaneous	3,051,999	1,893,162
Rent	145,906	132,066
Investment income	11,250	11,250
	<u>12,643,392</u>	<u>10,254,248</u>
Expenses		
Administration	2,080,700	914,264
Social services	1,597,876	1,209,998
Health services	1,840,677	1,930,031
Education	3,384,211	2,665,376
Economic development	588,010	584,338
Capital and operations and maintenance programs	1,650,670	1,484,805
Other programs	637,782	372,310
	<u>11,779,926</u>	<u>9,161,122</u>
Annual surplus before undernoted	863,466	1,093,126
Gain on disposal of tangible capital assets	18,613	-
Annual surplus	<u>882,079</u>	<u>1,093,126</u>
Accumulated surplus, beginning of year	<u>14,749,840</u>	<u>13,656,714</u>
Accumulated surplus, end of year	<u>\$ 15,631,919</u>	<u>\$ 14,749,840</u>

The accompanying notes are an integral part of these consolidated financial statements.

Aroland First Nation Consolidated Statement of Changes in Net Debt

For the year ended March 31	2020	2019
Annual surplus	\$ 882,079	\$ 1,093,126
Acquisition of tangible capital assets	(449,055)	(340,164)
Amortization of tangible capital assets	819,923	777,073
Proceeds on disposal of tangible capital assets	25,000	-
Gain on disposal of tangible capital assets	(18,613)	-
Prepaid expenses	3,120	(16,105)
Net change in net financial debt	1,262,454	1,513,930
Net debt, beginning of year	(236,132)	(1,750,062)
Net assets (debt), end of year	\$ 1,026,322	\$ (236,132)

The accompanying notes are an integral part of these consolidated financial statements.

Aroland First Nation Consolidated Statement of Cash Flows

For the year ended March 31	2020	2019
Cash flows from operating activities		
Annual surplus	\$ 882,079	\$ 1,093,126
Items not involving cash:		
Amortization	819,923	777,073
Gain on disposal of tangible capital assets	(18,613)	-
	<u>1,683,389</u>	<u>1,870,199</u>
Increase (decrease) in non-cash working capital items:		
Accounts receivable	21,597	(125,989)
Due from government	(555,567)	412,990
Prepaid expenses	3,120	(16,105)
Accounts payable and accrued liabilities	611,400	(1,343,480)
Due to government	5,865	106,399
Deferred revenue	1,003,335	34,390
Other loans	(14,883)	(15,200)
	<u>2,758,256</u>	<u>923,204</u>
Cash used in financing activities		
Repayment of long term debt	(267,806)	(201,704)
Advances of long term debt	-	800,000
Repayment of obligations under capital lease	(84,862)	-
	<u>(352,668)</u>	<u>598,296</u>
Cash used in capital activities		
Purchase of tangible capital assets	(172,447)	(340,164)
Cash used in investment activities		
Increase in trust assets	(2,445)	(2,830)
Increase in portfolio investments	-	(3,433)
	<u>(2,445)</u>	<u>(6,263)</u>
Net increase in cash during the year	<u>2,230,696</u>	<u>1,175,073</u>
Cash, beginning of year	2,346,386	1,171,313
Cash, end of year	<u>\$ 4,577,082</u>	<u>\$ 2,346,386</u>

The accompanying notes are an integral part of these consolidated financial statements.

Aroland First Nation Notes to Consolidated Financial Statements

March 31, 2020

2. Cash

	2020	2019
Petty cash	\$ 1,008	\$ 1,008
General (Co-Manager)	2,004,836	904,372
General (First Nation)	500,656	6,255
Tikinagan	73,389	38,685
Health Authority	1,002,592	666,254
Recreation	24,170	20,560
Ontario Works	357,683	177,120
Ontario First Nation Limited Partnership	273,337	268,403
Housing Authority - Operating	-	34,751
Housing Authority - Reserve	-	9,818
Housing Authority - Staff	-	349
CMHC - Operating	79,370	48,622
CMHC - Operating Reserve	111,939	61,940
CMHC - Replacement Reserve	128,059	88,060
1796651 Ontario Inc.	20,043	20,189
	<u>\$ 4,577,082</u>	<u>\$ 2,346,386</u>

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

2. Cash (cont'd)

The First Nation has available an operating line of credit of \$50,000 with the Royal Bank of Canada, incurring interest at the bank's prime lending rate plus 3.5% (5.95% per annum at year end). At March 31, 2020, the First Nation had utilized \$NIL (2019 - \$NIL) on this line of credit.

There is a bank overdraft facility available on the Ontario Works account of \$50,000 with the Royal Bank of Canada, incurring interest at the bank's prime lending rate plus 5.0% (7.45% per annum at year end). At March 31, 2020, the balance outstanding is \$NIL (2019 - \$NIL).

Both facilities are secured by a general security agreement as well as a specific security interest on certain heavy equipment owned by the First Nation.

Included in the total cash balance are externally restricted and unrestricted balances as follows:

	2020	2019
CMHC replacement reserve	\$ 128,059	\$ 97,878
Unrestricted	4,449,023	2,248,508
	<u>\$ 4,577,082</u>	<u>\$ 2,346,386</u>

3. Accounts Receivable

	2020	2019
Due from members:		
Advances	\$ 5,200	\$ 5,200
Other	289,083	286,583
	<u>294,283</u>	<u>291,783</u>
General receivables	805,898	778,971
	<u>1,100,181</u>	<u>1,070,754</u>
Less: allowance for doubtful accounts	(430,454)	(379,430)
	<u>\$ 669,727</u>	<u>\$ 691,324</u>

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

4. Due from Government

	2020	2019
Federal government		
Indigenous Services Canada	\$ 809,631	\$ 285,103
Canadian Environmental Assessment Agency	22,050	22,050
Canada Mortgage and Housing Corporation	77,551	77,974
Department of Fisheries and Oceans	-	746
Health Canada	30,911	-
Receiver General	21,010	-
Provincial government		
Ministry of Community and Social Services	29,628	98,154
Ministry of Indigenous Relations and Reconciliation	8,500	9,000
Ministry of Natural Resources and Forestry	2,521	15,653
Ministry of Energy, Northern Development and Mines	414,074	142,009
Ministry of Education	-	210,720
Ministry of Environment and Climate Change Resources	1,100	-
	1,416,976	861,409
Less: allowance for doubtful accounts	(22,050)	(22,050)
	<u>\$ 1,394,926</u>	<u>\$ 839,359</u>

5. Trust Funds Held by Federal Government

	March 31, 2019	Additions 2020	Withdrawals 2020	March 31, 2020
Revenue	\$ 112,701	\$ 2,445	\$ -	\$ 115,146
Capital	11,955	-	-	11,955
	<u>\$ 124,656</u>	<u>\$ 2,445</u>	<u>\$ -</u>	<u>\$ 127,101</u>

The trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the *Indian Act*. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the *Indian Act*.

Aroland First Nation Notes to Consolidated Financial Statements

March 31, 2020

6. Portfolio Investments

	Ownership Percentage	2020	2019
Landmark Inn Limited Partnership	11%	\$ 147,000	\$ 147,000
Landmark Inn General Partner Limited	11%	3,000	3,000
Landmark Inn Leasing Corporation	11%	3	3
Ne-Daa-Kii-Me-Naan Inc.	14%	10	10
Agoke Development, LP	33%	3,333	3,333
Ginoogam Development Corporation	33%	100	100
Ginoogam Development, LP	33%	3,333	3,333
Loan to Landmark Inn Limited Partnership		6,490	6,490
		<u>\$ 163,269</u>	<u>\$ 163,269</u>

7. Accounts Payable and Accrued Liabilities

	2020	2019
Trade payables and other accrued liabilities	\$ 1,068,972	\$ 712,850
Minister of Finance	-	3,720
Accrued wages and benefits payable	74,360	44,224
Vacation and overtime payable	61,207	13,993
Receiver General	-	13,352
Due to minors	195,000	-
	<u>\$ 1,399,539</u>	<u>\$ 788,139</u>

As part of the Greenstone Gold Mine execution payment, there was a one time "per capita" distribution to members of \$1,000. For those members who were under the age of 18 at the date of the distribution, these monies are held by Aroland First Nation until such time the member reaches the age of 18. These monies will be distributed to the members as they achieve the age of 18. \$11,000 is expected to be distributed within one year.

8. Due to Government

	2020	2019
Indigenous Services Canada	\$ 397,491	\$ 391,626
Ministry of Health and Long Term Care	14,670	14,670
	<u>\$ 412,161</u>	<u>\$ 406,296</u>

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

9. Deferred Revenue

	2020	2019
Indigenous Services Canada	\$ 1,015,398	\$ 135,207
Matawa - Reach Ahead	-	11,153
Matawa - Student Support Officer	5,465	36,413
Ministry of Education - Journey Together	274,451	114,731
Ministry of Energy, Northern Development and Mines	9,644	4,119
	<u>\$ 1,304,958</u>	<u>\$ 301,623</u>

10. Long Term Debt

	2020	2019
Royal Bank of Canada		
Demand term loan repayable at \$3,124 monthly including interest at 4.71%, maturing April 3, 2020, secured by a general security agreement as well as a specific security interest on certain heavy equipment of the First Nation. Also secured by an first ranking assignment of all rents from the lands and improvements leased to Tikinagan Child and Family Services.	\$ 59,201	\$ 93,765
Demand term loan repayable at \$14,859 monthly including interest at 4.39%, maturing October 12, 2020, secured by a general security agreement, and an assignment of distributions from OFNLP General Partnership Limited and/or the Ontario First Nations (2008) Limited Partnership.	590,422	738,883
Canada Mortgage and Housing Corporation		
Housing Loan #1, repayable at \$4,738 monthly including interest at 2.41%, maturing April 1, 2038, secured by a ministerial guarantee from Indigenous and Services Canada and a first mortgage on 7-housing units with a net book value of \$951,102	835,362	871,788
Balance forward	<u>\$ 1,484,985</u>	<u>\$ 1,704,436</u>

Aroland First Nation Notes to Consolidated Financial Statements

March 31, 2020

10. Long Term Debt (cont'd)

	2020	2019
Balance forward	<u>\$ 1,484,985</u>	<u>\$ 1,704,436</u>
 Canada Mortgage and Housing Corporation		
Housing Loan #2, repayable at \$5,860 monthly including interest at 1.91%, maturing May 1, 2039, secured by a ministerial guarantee from Indigenous Services Canada and a first mortgage on 8-housing units with a net book value of \$1,155,650.	<u>1,130,427</u>	<u>1,178,782</u>
	2,615,412	2,883,218
Less current portion	<u>736,000</u>	<u>917,000</u>
	<u>\$ 1,879,412</u>	<u>\$ 1,966,218</u>

Anticipated annual principal payments due in the next five years and thereafter are as follows:

Year	Amount
2021	\$ 736,000
2022	88,000
2023	90,000
2024	92,000
2025	94,000
Thereafter	<u>1,515,412</u>
	<u>\$ 2,615,412</u>

Aroland First Nation Notes to Consolidated Financial Statements

March 31, 2020

11. Obligation Under Capital Lease

	2020	2019
RBC School Bus Lease		
Bus lease, repayable at \$5,238 monthly including interest at 4.30% annually, maturing at January 23, 2023, secured by a general security agreement as well as a specific security interest on certain vehicles with a net book value of \$176,126.	\$ 166,746	\$ -

Future minimum lease payments under the capital leases for subsequent years are as follows:

Year	Amount
2021	\$ 62,855
2022	62,855
2023	51,657
	<u>177,367</u>
Less: imputed interest	10,621
	<u>\$ 166,746</u>

Aroland First Nation
Notes to Consolidated Financial Statements

For the year ended March 31, 2020

12. Tangible Capital Assets

	Cost				Accumulated Amortization				2020 Net Book Value	2019 Net Book Value
	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Amortization	Adjustments	Closing Balance		
Housing	\$ 6,989,365	\$ -	\$ -	\$ 6,989,365	\$ 4,060,570	\$ 117,152	\$ -	\$ 4,177,722	\$ 2,811,643	\$ 2,928,795
CMHC housing	2,784,382	-	-	2,784,382	589,849	87,781	-	677,630	2,106,752	2,194,533
Four-Plex building	300,737	-	-	300,737	152,146	5,944	-	158,090	142,647	148,591
Water systems	1,356,100	-	-	1,356,100	790,056	22,642	-	812,698	543,402	566,044
Water system equipment	3,657	-	-	3,657	3,503	31	-	3,534	123	154
Sewer system	1,577,064	-	-	1,577,064	997,296	23,191	-	1,020,487	556,577	579,768
Roads	537,504	-	-	537,504	334,759	8,110	-	342,869	194,635	202,745
Works garage	289,196	-	-	289,196	182,881	4,253	-	187,134	102,062	106,315
Office equipment	76,487	-	-	76,487	72,669	764	-	73,433	3,054	3,818
Heavy equipment	556,008	162,000	-	718,008	528,118	37,978	-	566,096	151,912	27,890
Youth centre	134,126	-	-	134,126	66,278	2,714	-	68,992	65,134	67,848
Furniture and equipment	729,776	35,447	-	765,223	500,534	52,157	-	552,691	212,532	229,241
Computer equipment	105,366	-	-	105,366	104,889	238	-	105,127	239	477
Temporary classrooms	944,309	-	-	944,309	466,627	19,107	-	485,734	458,575	477,682
Infrastructure	203,644	-	-	203,644	104,582	3,962	-	108,544	95,100	99,062
Automotive	999,825	-	-	999,825	779,291	66,160	-	845,451	154,374	220,535
Housing renovation	1,038,385	-	-	1,038,385	333,781	28,184	-	361,965	676,420	704,604
Administration building	309,055	-	-	309,055	181,510	5,102	-	186,612	122,443	127,545
Tikinagan building	302,136	-	-	302,136	133,305	6,753	-	140,058	162,078	168,831
Rink/storage building	88,736	-	-	88,736	52,199	1,462	-	53,661	35,075	36,537
Buses	380,670	-	(92,400)	288,270	344,054	9,068	86,013	267,109	21,161	36,616
Water system and fire protection upgrade	748,939	-	-	748,939	280,497	18,737	-	299,234	449,705	468,442
School	7,290,072	-	-	7,290,072	2,720,646	182,777	-	2,903,423	4,386,649	4,569,426
INAC duplex	902,217	-	-	902,217	36,089	34,645	-	70,734	831,483	866,128
Cabins	144,000	-	-	144,000	5,760	5,529	-	11,289	132,711	138,240
Leased tangible capital assets	-	251,608	-	251,608	-	75,482	-	75,482	176,126	-
	\$ 28,791,756	\$ 449,055	\$ (92,400)	\$ 29,148,411	\$ 13,821,889	\$ 819,923	\$ 86,013	\$ 14,555,799	\$14,592,612	\$ 14,969,867

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

16. Government Transfers

	Operating	Capital	2020 Total	Operating	Capital	2019 Total
Federal						
Indigenous Services Canada	\$ 5,785,956	\$ -	\$ 5,785,956	\$ 4,647,976	\$ -	\$ 4,647,976
Canada Mortgage and Housing Corporation	259,759	-	259,759	302,297	-	302,297
Canadian Environmental Assessment Agency	-	-	-	22,050	-	22,050
Health Canada	1,138,006	-	1,138,006	1,495,011	-	1,495,011
	<u>7,183,721</u>	<u>-</u>	<u>7,183,721</u>	<u>6,467,334</u>	<u>-</u>	<u>6,467,334</u>
Provincial						
Ministry of Children, Community and Social Services	24,000	-	24,000	24,000	-	24,000
Ministry of Community and Social Services	1,424,464	-	1,424,464	1,113,445	-	1,113,445
Ministry of Health and Long- Term Care	157,789	-	157,789	117,517	-	117,517
Ministry of Indigenous Relations and Reconciliation	85,000	-	85,000	90,000	-	90,000
Ministry of Natural Resources and Forestry	-	-	-	56,142	-	56,142
Ministry of Energy, Northern Development and Mines	559,263	-	559,263	257,063	-	257,063
Ministry of Education	-	-	-	41,269	51,000	92,269
	<u>2,250,516</u>	<u>-</u>	<u>2,250,516</u>	<u>1,699,436</u>	<u>51,000</u>	<u>1,750,436</u>
	<u>\$ 9,434,237</u>	<u>\$ -</u>	<u>\$ 9,434,237</u>	<u>\$ 8,166,770</u>	<u>\$ 51,000</u>	<u>\$ 8,217,770</u>

Indigenous Services Canada funding is net of current year calculated repayable amounts of \$5,865 due to unspent funding.

17. Pension Plan

The First Nation has a defined contribution plan for eligible employees. The First Nation matches employee contributions of 5% of the employee's salary. As a defined contribution plan, the First Nation has no further liability or obligation for future contributions to fund future benefits to plan members. The First Nation contributed \$39,134 during the year (2019 - \$37,287).

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

19. Segmented Information (cont'd)

For the year ended March 31	Administration	Social Services	Health Services	Education	Economic Development	Capital and O&M Programs	Other Programs	2020 Total
Revenue								
Federal government transfers	\$ 517,676	\$ 132,735	\$ 1,290,795	\$ 4,195,474	\$ 160,195	\$ 886,846	\$ -	\$ 7,183,721
Provincial government transfers	-	1,424,464	157,789	-	165,350	-	502,913	2,250,516
Miscellaneous	2,302,733	2,464	325,681	78,497	162,481	-	180,143	3,051,999
Rental	-	-	-	-	-	145,906	-	145,906
Investment income	11,250	-	-	-	-	-	-	11,250
	<u>2,831,659</u>	<u>1,559,663</u>	<u>1,774,265</u>	<u>4,273,971</u>	<u>488,026</u>	<u>1,032,752</u>	<u>683,056</u>	<u>12,643,392</u>
Expenses								
Administration	(707,321)	-	185,161	377,420	49,161	50,706	44,129	(744)
Advertising	-	-	-	4,634	-	-	-	4,634
Amortization	179,217	-	5,530	84,551	2,714	542,711	5,201	819,924
Bad debt expense	51,770	-	-	-	-	-	-	51,770
Bank charges and interest (recovery)	9,502	3,110	(1,752)	465	-	306	-	11,631
Contract services	263,668	67,390	256,845	352,413	31,539	346,953	222,152	1,540,960
Donations	140,486	-	18,296	-	-	-	-	158,782
Dues, fees and licenses	3,932	7,581	947	12,126	-	-	-	24,586
Equipment	-	-	-	3,445	-	1,380	-	4,825
Freight	9,952	-	43,436	33	4	-	1,469	54,894
Fuel and oil	27,513	80	45,464	18,482	964	36,259	81	128,843
Honoraria	192,393	-	12,550	16,264	36,500	6,000	20,650	284,357
Insurance	18,059	-	15,447	10,122	-	63,613	-	107,241
Interest on long term debt	-	-	-	30,521	-	46,108	-	76,629
Interest on capital leases	-	-	-	614	-	-	-	614
Materials and supplies	373,825	62,290	311,021	78,224	62,359	32,265	40,409	960,393
Miscellaneous (recovery)	(2,500)	-	-	-	-	-	-	(2,500)
Office	-	3,534	-	30	-	-	-	3,564
Professional fees	209,528	-	-	-	6,735	7,700	127,508	351,471
Program fees	850,100	-	-	-	-	-	-	850,100
Rent	8,013	-	3,757	-	-	-	-	11,770
Repairs and maintenance	3,125	-	71,477	150,133	290	130,748	-	355,773
Social assistance	-	1,175,665	-	-	-	-	-	1,175,665
Telephone and utilities	34,010	770	26,257	8,583	1,898	96,618	747	168,883
Training	5,632	35,035	4,744	43,401	-	4,065	-	92,877
Travel	121,633	16,153	56,373	49,047	12,203	6,531	59,947	321,887
Tuition	-	-	-	779,258	-	3,629	-	782,887
Wages and benefits	288,163	226,268	785,124	1,364,445	383,643	275,078	115,489	3,438,210
	<u>2,080,700</u>	<u>1,597,876</u>	<u>1,840,677</u>	<u>3,384,211</u>	<u>588,010</u>	<u>1,650,670</u>	<u>637,782</u>	<u>11,779,926</u>
Gain on disposal of tangible capital assets	-	-	-	18,613	-	-	-	18,613
Surplus (deficit) for the year	\$ 750,959	\$ (38,213)	\$ (66,412)	\$ 908,373	\$ (99,984)	\$ (617,918)	\$ 45,274	\$ 882,079

Aroland First Nation

Notes to Consolidated Financial Statements

March 31, 2020

19. Segmented Information (cont'd)

For the year ended March 31

	Administration	Social Services	Health Services	Education	Economic Development	Capital and O&M Programs	Other Programs	2019 Total
Revenue								
Federal government transfers	\$ 690,122	\$ 138,600	\$ 1,721,081	\$ 2,574,576	\$ 102,699	\$ 1,218,206	\$ 22,050	\$ 6,467,334
Provincial government transfers	-	1,113,445	117,517	92,269	183,282	-	243,923	1,750,436
Miscellaneous	1,132,001	-	355,005	44,534	260,532	6,108	94,982	1,893,162
Rental	-	-	-	-	-	132,066	-	132,066
Investment Income	11,250	-	-	-	-	-	-	11,250
	<u>1,833,373</u>	<u>1,252,045</u>	<u>2,193,603</u>	<u>2,711,379</u>	<u>546,513</u>	<u>1,356,380</u>	<u>360,955</u>	<u>10,254,248</u>
Expenses								
Administration	(509,080)	-	214,934	185,654	35,905	54,241	18,346	-
Advertising	5,092	-	-	5,617	-	-	-	10,709
Amortization	174,818	-	5,760	15,693	2,827	571,474	6,501	777,073
Bad debt expense (recovery)	(17,107)	-	-	-	(27,617)	-	22,050	(22,674)
Bank charges and interest	11,387	2,097	1,667	419	-	719	-	16,289
Contract services	93,196	85,859	323,344	428,639	9,581	213,919	100,670	1,255,208
Donations	86,115	-	-	-	-	-	-	86,115
Dues, fees and licenses	(1,351)	5,233	1,635	6,014	-	-	2,338	13,869
Equipment	-	-	-	-	-	1,380	-	1,380
Freight	231	4	25,401	-	-	1,095	-	26,731
Fuel and oil	22,261	276	50,133	16,731	250	9,991	-	99,642
Honoraria	197,700	-	8,850	2,400	38,900	6,000	8,750	262,600
Insurance	18,473	-	9,304	10,398	-	62,084	-	100,259
Interest on long term debt	-	-	-	14,303	-	48,809	-	63,112
Materials and supplies	92,203	59,249	376,569	89,634	30,631	32,675	19,738	700,699
Medical expenses	463	-	-	-	-	-	-	463
Miscellaneous	1,052	-	-	-	-	-	-	1,052
Office	373	10,371	-	600	-	-	-	11,344
Professional fees	328,583	-	-	2,691	22,049	15,001	4,165	372,489
Program fees (recovery)	(4,696)	-	-	-	-	-	-	(4,696)
Rent	16,496	-	-	516	-	-	-	17,012
Repairs and maintenance	6,747	-	30,480	36,296	-	56,315	-	129,838
Social assistance	-	772,270	-	-	-	-	-	772,270
Telephone and utilities	24,997	476	25,274	3,844	460	136,272	1,270	192,593
Training	291	32,690	20,583	8,694	5,784	3,614	-	71,656
Travel	99,791	31,533	120,962	17,206	65,317	6,492	63,910	405,211
Tuition	-	-	-	629,771	-	-	-	629,771
Wages and benefits	266,229	209,940	715,135	1,190,256	400,251	264,724	124,572	3,171,107
	<u>914,264</u>	<u>1,209,998</u>	<u>1,930,031</u>	<u>2,665,376</u>	<u>584,338</u>	<u>1,484,805</u>	<u>372,310</u>	<u>9,161,122</u>
Surplus (deficit) for the year	\$ 919,109	\$ 42,047	\$ 263,572	\$ 46,003	\$ (37,825)	\$ (128,425)	\$ (11,355)	\$ 1,093,126