

**EAGLE LAKE FIRST NATION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

**EAGLE LAKE FIRST NATION**

**MANAGEMENT'S REPORT**

**FOR THE YEAR ENDED MARCH 31, 2024**

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**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of Eagle Lake First Nation are the responsibility of management and have been approved by the Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.


Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

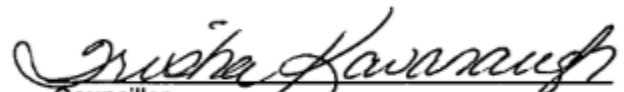
The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditor's report.

The external auditors, Heartland Chartered Professional Accountants LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Eagle Lake First Nation and meet when required.

On behalf of Eagle Lake First Nation:

  
Chief

  
Councillor

  
Councillor

  
Councillor

July 24, 2024

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Eagle Lake First Nation:

### **Opinion**

We have audited the consolidated financial statements of Eagle Lake First Nation (the "First Nation"), which comprise the consolidated statement of financial position as at March 31, 2024, and the consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and the notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Eagle Lake First Nation as at March 31, 2024 and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **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 report. We are independent of the First Nation 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **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 Canadian public sector accounting standards, 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 First Nation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation'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 auditor's 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 these financial statements.

Independent Auditor's Report (*continued*)

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 First Nation'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 First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the First Nation 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.

We 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.

Winnipeg, Manitoba  
July 24, 2024

  
CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS


**EAGLE LAKE FIRST NATION**


**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31, 2024**

	<u><b>2024</b></u>	<u><b>2023</b></u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 9,827,993	9,853,625
Accounts receivable (Note 3)	1,386,326	1,432,037
Trust funds held by the federal government (Note 4)	<u>77,971</u>	<u>74,236</u>
	<u>11,292,290</u>	<u>11,359,898</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	827,502	863,488
Incomplete projects (Note 7)	10,402,179	9,775,909
Long-term debt (Note 8)	<u>2,778,776</u>	<u>1,901,386</u>
	<u>14,008,457</u>	<u>12,540,783</u>
<b>NET DEBT</b>	\$ <u><u><b>2,716,167</b></u></u>	<u><u><b>1,180,885</b></u></u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 5)	<u>14,363,831</u>	<u>13,164,281</u>
<b>ACCUMULATED SURPLUS</b>	\$ <u><u><b>11,647,664</b></u></u>	<u><u><b>11,983,396</b></u></u>

APPROVED ON BEHALF OF THE FIRST NATION:

  
Chief

  
Councillor

  
Councillor

  
Councillor

**EAGLE LAKE FIRST NATION**

**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**

**FOR THE YEAR ENDED MARCH 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>REVENUE</b>		
ISC (Page 13)	\$ 6,575,953	7,197,557
Health Canada (Page 43)	1,272,412	4,723,627
Federal Government - other	149,165	57,000
Province of Ontario	3,239,712	3,957,316
Business enterprises - net	(15,774)	(191,615)
CMHC - rental subsidies	174,853	146,057
Other	3,038,296	3,169,656
Net transfer to incomplete projects	<u>(626,270)</u>	<u>(4,298,259)</u>
	<u>13,808,347</u>	<u>14,761,339</u>
<b>EXPENSES</b>		
Community development	2,803,520	1,769,878
Economic development	591,103	864,822
Education	4,293,824	5,292,508
Government support	2,656,581	1,006,971
Social development	1,302,519	697,345
Governance	9,474	34,079
Health	1,687,121	1,721,731
Amortization	<u>799,937</u>	<u>787,217</u>
	<u>14,144,079</u>	<u>12,174,551</u>
<b>ANNUAL (DEFICIT) SURPLUS</b>	(335,732)	2,586,788
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>11,983,396</u>	<u>9,396,608</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	<b><u>\$ 11,647,664</u></b>	<b><u>11,983,396</u></b>

**EAGLE LAKE FIRST NATION**

**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

**FOR THE YEAR ENDED MARCH 31, 2024**

	<u><b>2024</b></u>	<u><b>2023</b></u>
<b>ANNUAL (DEFICIT) SURPLUS</b>	\$ (335,732)	2,586,788
Acquisition of tangible capital assets	(1,999,487)	(1,767,266)
Amortization of tangible capital assets	<u>799,937</u>	<u>787,217</u>
<b>CHANGE IN NET DEBT</b>	(1,535,282)	1,606,739
<b>NET DEBT AT BEGINNING OF YEAR</b>	<u>1,180,885</u>	<u>2,787,624</u>
<b>NET DEBT AT END OF YEAR</b>	\$ <u><u><b>2,716,167</b></u></u>	<u><u><b>1,180,885</b></u></u>

**EAGLE LAKE FIRST NATION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

	<u><b>2024</b></u>	<u><b>2023</b></u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ (335,732)	2,586,788
Item not affecting cash:		
Amortization	<u>799,937</u>	<u>787,217</u>
	464,205	3,374,005
Change in non-cash charges to operations:		
Accounts receivable	45,711	(790,266)
Trust funds held by the federal government	(3,735)	(1,825)
Accounts payable and accrued liabilities	(35,986)	195,296
Incomplete projects	<u>626,270</u>	<u>4,298,259</u>
Cash provided by (applied to) operating transactions	<u>1,096,465</u>	<u>7,075,469</u>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	<u>(1,999,487)</u>	<u>(1,767,266)</u>
<b>FINANCING TRANSACTIONS</b>		
Proceeds from long-term debt	1,630,028	-
Debt retirement	<u>(752,638)</u>	<u>(107,188)</u>
Cash provided by (applied to) financing transactions	<u>877,390</u>	<u>(107,188)</u>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	(25,632)	5,201,015
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>9,853,625</u>	<u>4,652,610</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$ 9,827,993</u></u>	<u><u>9,853,625</u></u>



**EAGLE LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

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**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of accounting**

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

**b) Reporting entity**

The Eagle Lake First Nation reporting entity includes the Eagle Lake First Nation government and all related entities that are controlled by the First Nation.

**c) Principles of consolidation**

All controlled entities are fully consolidated on a line-by-line basis except for the commercial enterprises which meet the definition of government business enterprise, which are included in the Consolidated Financial Statements on a modified equity basis. Inter-organizational balances and transactions are eliminated upon consolidation.

Under the modified equity method of accounting, only Eagle Lake First Nations investment in the government business enterprise and the enterprise's net income and other changes in equity are recorded. No adjustment is made for accounting policies of the enterprise that are different from those of Eagle Lake First Nation.

Organizations accounted for on a modified equity basis:

- Ojibway Paradise Resort
- Bingo Palace
- 1157065 Ontario Inc. (o/a Eagle Lake Contractors)
- Migisi Logging
- Recreation (Arena) Operations
- Concession Operation

**d) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks net of bank overdrafts and term deposits having a maturity of three months or less at acquisition which are held for the purpose of meeting short-term cash commitments.

**e) Portfolio investments**

Portfolio investments are recorded at cost. Portfolio investments are written down where there has been a loss in value that is other than a temporary decline.

**e) Tangible capital assets**

Tangible capital assets acquired after March 31, 1999 are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset. Tangible capital assets acquired prior to April 1, 1999 were recorded at insured values at that date.

**EAGLE LAKE FIRST NATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

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**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**e) Tangible capital assets (continued)**

Leases that transfer substantially all the benefits and risks of ownership to the lessee are recorded as capital leases. Accordingly, at the inception of the leases, the tangible capital asset and related lease obligations are recorded at an amount equal to the present value of future lease payments discounted at the lower of the interest rate inherent in the lease contracts and Eagle Lake First Nation incremental cost of borrowing.

Amortization is provided at the following rates and methods:

Buildings - CMHC	Amount of principal repayment of mortgage
Buildings - other	5% straight line
Infrastructure	5% straight line
Equipment	20% straight line
Vehicles	30% straight line

Tangible capital assets are written down when conditions indicate that they no longer contribute to Eagle Lake First Nation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

Contributed capital assets are recorded into revenue at their fair value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Certain assets which have historical or cultural value, including works of art, historical documents and historical and cultural artifacts, are not recognized as tangible capital assets. Assets under construction are not amortized until the asset is available to be put into service.

**f) Revenue recognition**

Revenue is recognized in the period in which the transactions or events occurred that gave rise to the revenue. All revenue is recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

# EAGLE LAKE FIRST NATION

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2024

### 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### g) Measurement uncertainty

In preparing the consolidated financial statements for Eagle Lake First Nation, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent liabilities, at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of significant estimates include the allowance for doubtful accounts and the estimated life of tangible capital assets. Actual results could differ from these estimates.

### 2) CASH AND CASH EQUIVALENTS

Under the terms of an agreement with Canada Mortgage and Housing Corporation, Eagle Lake First Nation must set aside funds annually for the repair, maintenance and replacement of worn out assets. Their funds are to be held in a separate bank account and invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as otherwise approved by the Canada Mortgage and Housing Corporation with any interest earned to be credited as revenue to the Replacement Reserve Fund. Cash and cash equivalents is comprised of the following:

	<u>2024</u>	<u>2023</u>
<b>Externally restricted</b>		
Replacement Reserve Fund	\$ 192,952	174,973
Operating Reserve Fund	284,538	240,812
<b>Internally restricted</b>		
Incomplete projects	10,402,179	9,775,909
<b>Unrestricted</b>	<u>(1,051,676)</u>	<u>(338,069)</u>
<b>Total cash and cash equivalents</b>	<b>\$ <u>9,827,993</u></b>	<b><u>9,853,625</u></b>

### 3) ACCOUNTS RECEIVABLE

	<u>2024</u>	<u>2023</u>
Trade receivables	\$ 492,460	243,184
Due from government and other government organizations		
Federal government		
Indigenous Services Canada	791,890	1,159,392
Canada Mortgage and Housing Corporation	20,654	12,171
Provincial government	81,322	17,290
<b>Total Accounts Receivable</b>	<b>\$ <u>1,386,326</u></b>	<b><u>1,432,037</u></b>

**EAGLE LAKE FIRST NATION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2024**

**4) TRUST FUNDS HELD BY THE FEDERAL GOVERNMENT**

	<u>March 31, 2023</u>	<u>Additions 2024</u>	<u>Withdrawals 2024</u>	<u>March 31, 2024</u>
Revenue	\$ 19,827	3,735	-	23,562
Capital	54,409	-	-	54,409
	<u>\$ 74,236</u>	<u>3,735</u>	<u>-</u>	<u>77,971</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.

**5) TANGIBLE CAPITAL ASSETS**

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Buildings - CMHC	\$ 8,273,312	1,144,069	7,477,669	1,033,154
Buildings - other	20,797,096	16,627,500	19,875,227	16,322,555
Infrastructure	7,163,337	4,761,407	7,163,337	4,613,200
Equipment	1,795,406	1,610,709	1,795,406	1,578,060
Vehicles	1,672,873	1,194,508	1,390,898	991,287
	<u>\$ 39,702,024</u>	<u>25,338,193</u>	<u>37,702,537</u>	<u>24,538,256</u>
Net book value		<u>\$ 14,363,831</u>		<u>\$ 13,164,281</u>

**6) ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2024</u>	<u>2023</u>
Trade payables	\$ 665,726	704,678
Vacation pay accrual	161,776	158,810
	<u>\$ 827,502</u>	<u>863,488</u>

The vacation pay liability is comprised of the vacation pay that employees are deferring to future years. Employees have either earned the benefits or are entitled to these benefits within the next budgetary year.

**EAGLE LAKE FIRST NATION**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2024**

**7) INCOMPLETE PROJECTS**

	<u>Balance March 31, 2023</u>	<u>Funding Received 2024</u>	<u>Revenue Recognized 2024</u>	<u>Balance March 31, 2024</u>
<b><u>Federal Government</u></b>				
Capital projects	\$ 2,081,063	1,439,248	(1,354,475)	2,165,836
Other	<u>3,658,745</u>	<u>5,287,673</u>	<u>(5,464,672)</u>	<u>3,481,746</u>
	<u>5,739,808</u>	<u>6,726,921</u>	<u>(6,819,147)</u>	<u>5,647,582</u>
<b><u>Provincial Government</u></b>				
Capital projects	136,190	-	(136,190)	-
Other	<u>1,915,998</u>	<u>1,211,162</u>	<u>(682,840)</u>	<u>2,444,320</u>
	<u>2,052,188</u>	<u>1,211,162</u>	<u>(819,030)</u>	<u>2,444,320</u>
<b><u>Other</u></b>				
Restricted contributions	1,954,251	896,235	(793,608)	2,056,878
Other	<u>29,662</u>	<u>25,923</u>	<u>(29,662)</u>	<u>25,923</u>
	<u>1,983,913</u>	<u>922,158</u>	<u>(823,270)</u>	<u>2,082,801</u>
	<u><u>\$ 9,775,909</u></u>	<u><u>8,860,241</u></u>	<u><u>(8,461,447)</u></u>	<u><u>10,174,703</u></u>

**8) LONG-TERM DEBT**

	<u>2024</u>	<u>2023</u>
CMHC - Capital Fund		
Loan advance - construction of 6-unit project	\$ -	641,723
Loan advance - construction of 4-unit project	657,028	-
4.49% mortgage loan payable at \$5,297 monthly including principal and interest, maturing October 1, 2028, secured by 14 rental houses	484,773	528,157
4.49% mortgage payable at \$7,509 monthly including principal and interest, maturing October 1, 2028, secured by 5 rental houses	672,281	731,506
3.58% mortgage payable at \$6,981 monthly including principal and interest, maturing January 1, 2029, secured by 6 rental houses	<u>964,694</u>	<u>731,506</u>
	<u><u>\$ 2,778,776</u></u>	<u><u>2,632,892</u></u>

Anticipated annual principal payments over the next five years are as follows:

March 31, 2025	153,896
March 31, 2026	160,478
March 31, 2027	167,344
March 31, 2028	174,506
March 31, 2029	1,465,524

EAGLE LAKE FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2024

9) EXPENSES BY OBJECT

The following is a summary of expenses by object:

	<u>2024</u>	<u>2023</u>
Salaries, wages and benefits	\$ 5,556,567	4,893,854
Staff development	96,064	84,602
Travel	338,016	328,924
Supplies and services	4,368,355	3,776,504
Interest	63,688	64,273
Professional services	1,709,464	1,362,661
Rental expenditures	800	14,766
Fees and contract services	1,211,188	861,750
Amortization	799,937	787,217
	<u>\$ 14,144,079</u>	<u>12,174,551</u>

10) COMPARATIVE FIGURES

Comparative figures have been provided where practicable in the Schedules of Revenue and Expenditure. Certain comparative figures have been reclassified to conform to the current year's method of presentation.

**EAGLE LAKE FIRST NATION**

**SUMMARY OF ISC FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2024**

(Unaudited)

	REVENUE						EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE
	TRANSFER						
	ISC	OTHER	FROM INCOMPLETE	TO INCOMPLETE	TOTAL	EXPENDITURE	
Band support	\$ 401,207	678,067	-	-	1,079,274	980,299	98,975
Indian Registry Administrators	5,000	-	-	-	5,000	5,000	-
Band employee benefits	25,679	-	-	-	25,679	117,009	(91,330)
Estates	-	-	74,082	(47,754)	26,328	26,328	-
Emergency preparedness							
ISC	-	-	-	-	-	-	-
Other	-	-	37,297	(35,411)	1,886	1,886	-
PIDP	-	-	45,512	(36,039)	9,473	9,473	-
Summer work experience	-	48,937	-	-	48,937	55,364	(6,427)
Community based initiatives	616,526	16,328	410,732	(749,804)	293,782	293,782	-
Bill C-92	250,000	-	29,662	(101,932)	177,730	177,730	-
CFS prevention	235,557	-	139,954	(290,066)	85,445	85,445	-
Day care	9,800	447,796	-	-	457,596	640,901	(183,305)
Education	2,338,721	(306,851)	857,137	(622,712)	2,266,295	2,054,473	211,822
Social services	334,346	1,260,383	7,908	(72,812)	1,529,825	1,570,458	(40,633)
Capital	2,317,117	200,460	2,526,877	(2,828,971)	2,215,483	2,337,722	(122,239)
Economic development	42,000	-	63,338	(34,805)	70,533	71,274	(741)
Health Canada	-	2,177,212	1,457,934	(299,540)	3,335,606	3,334,037	1,569
Other	-	3,336,332	4,125,476	(5,282,333)	2,179,475	2,382,898	(203,423)
	<b>\$ 6,575,953</b>	<b>7,858,664</b>	<b>9,775,909</b>	<b>(10,402,179)</b>	<b>13,808,347</b>	<b>14,144,079</b>	<b>(335,732)</b>