

**LAKE ST. MARTIN FIRST NATION
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2014**

LAKE ST. MARTIN FIRST NATION

MANAGEMENT'S REPORT

March 31, 2014

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of Lake St. Martin First Nation and all the information in this annual report 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 the Canadian Institute of Chartered Accountants and 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 is ultimately responsible for reviewing and approving the consolidated financial statements.

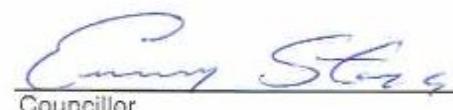
The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters, and financial reporting issues, to satisfy themselves that each part is properly discharging their responsibilities, and to review the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

The external auditors, Heartland Chartered 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 the financial management of Lake St. Martin First Nation and meet when required.

On behalf of Lake St. Martin First Nation:



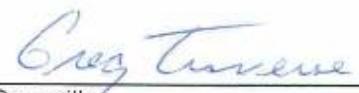
Chief



Councillor



Councillor



Councillor

December 5, 2014



INDEPENDENT AUDITOR'S REPORT

To the Members of Lake St. Martin First Nation:

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lake St. Martin First Nation, which comprise the consolidated statement of financial position as at March 31, 2014 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 consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence for a material amount of assets, liabilities and accumulated surplus in the Flood Services segment. Management explained that this was the result of flooding and looting at the band office that resulted in records being destroyed and stolen and staff turnover that resulted in a lack of continuity in stewardship of the Flood Services operations. As a result, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded revenue and expenses and the elements making up the statement of revenues and expenditures of the Flood Services segment (schedule 30) and recorded or unrecorded assets and liabilities making up the statement of financial position of the Flood Services segment (schedule 31).

Similarly, we were unable to obtain sufficient appropriate audit evidence regarding the valuation of tangible capital assets due to management's inability to quantify the effect of the flood on the tangible capital assets. As a result, we were unable to determine whether any adjustments might have been found necessary in respect to the tangible capital assets.



Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the consolidated financial statements present fairly, in all material aspects, the consolidated financial position of Lake St. Martin First Nation as at March 31, 2014 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.

Heartland

Winnipeg, Manitoba
December 5, 2014

CHARTERED ACCOUNTANTS

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT MARCH 31, 2014

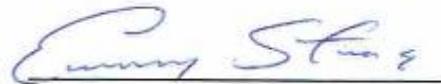
	<u>2014</u>	<u>2013</u>
FINANCIAL ASSETS		
Cash (Note 2)	\$ 1,030,718	356,513
Accounts receivable (Note 3)	1,772,288	2,365,837
Trust funds held by federal government (Note 4)	11,030	10,588
	<u>2,814,036</u>	<u>2,732,938</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	2,734,715	2,464,792
Unexpended funding (Note 7)	693,533	693,409
Long-term debt (Note 8)	1,206,401	1,255,611
	<u>4,634,649</u>	<u>4,413,812</u>
NET DEBT	<u>(1,820,613)</u>	<u>(1,680,874)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	6,140,920	5,668,987
Prepaid expenses	29,186	8,202
	<u>6,170,106</u>	<u>5,677,189</u>
ACCUMULATED SURPLUS	<u>\$ 4,349,493</u>	<u>3,996,315</u>

APPROVED ON BEHALF OF THE FIRST NATION:

CHIEF



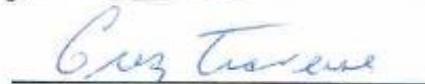
COUNCILLOR



COUNCILLOR



COUNCILLOR



LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

YEAR ENDED MARCH 31, 2014

	2014	2013
REVENUES		
Aboriginal Affairs and Northern Development Canada	\$ 10,491,673	7,373,752
Health Canada	1,590,352	1,540,564
Human Resources and Social Development Canada	515,403	507,645
Canada Mortgage and Housing Corporation	40,347	40,347
Other revenues, interest and sundry	205,257	939,987
Province of Manitoba Emergency Measures Organization	304,768	79,795
Net transfer to unexpended funding	(124)	(701,704)
	<u>13,147,676</u>	<u>9,780,386</u>
EXPENDITURES		
Education	3,433,155	3,184,576
Capital	88,477	224,647
Health	1,773,072	1,744,873
Housing	77,599	71,281
Community services	1,842,382	186,862
Social services	3,157,395	2,498,820
Band government	570,747	587,927
Employment programs	447,669	436,464
Public works	956,968	347,378
Emergency measures	286,020	208,675
Other	220,714	213,543
	<u>12,854,198</u>	<u>9,705,046</u>
ANNUAL SURPLUS	293,478	75,340
Accumulated Surplus at beginning of year	3,996,315	3,920,975
Prior period adjustment (Note 12)	59,700	-
ACCUMULATED SURPLUS at end of year	\$ 4,349,493	<u>3,996,315</u>

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2014

	2014	2013
Annual Surplus	\$ 293,478	75,340
Acquisition of tangible capital assets	(641,404)	(501,212)
Amortization of tangible capital assets	169,471	228,227
(Increase) use of prepaid expenses	<u>(20,984)</u>	<u>2,483</u>
CHANGE IN NET DEBT	<u>(199,439)</u>	<u>(195,162)</u>
 Net debt at beginning of year	 1,680,874	 1,485,712
 Prior period adjustment	 <u>(59,700)</u>	 -
 NET DEBT AT END OF YEAR	 <u>\$ 1,820,613</u>	 <u>1,680,874</u>

LAKE ST. MARTIN FIRST NATION

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2014

	2014	2013
OPERATING TRANSACTIONS		
Annual surplus	\$ 293,478	75,340
Items not affecting cash:		
Amortization of tangible capital assets	169,471	228,227
Prior period adjustment	59,700	-
	<u>522,649</u>	<u>303,567</u>
Changes in non-cash charges to operations:		
Accounts receivable	593,549	(1,815,533)
Prepaid expenses	(20,984)	2,483
Trust funds held by federal government	(442)	-
Accounts payable and accrued liabilities	269,923	230,747
Change in reserves	-	12,677
Unexpended funding	124	693,409
	<u>1,364,819</u>	<u>(572,650)</u>
FINANCING TRANSACTIONS		
Proceeds of long-term debt	-	58,719
Repayment of long-term debt	(49,210)	(99,869)
	<u>(49,210)</u>	<u>(41,150)</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(641,404)	(501,212)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	674,205	(1,115,012)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	356,513	1,471,525
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,030,718	356,513

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

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 Canadian Institute of Chartered Accountants.

b) Reporting entity

The Lake St. Martin First Nation reporting entity includes the Lake St. Martin 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. Inter-organizational balances and transactions are eliminated upon consolidation.

d) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks net of bank overdrafts.

e) Tangible capital assets

Tangible capital assets 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.

Amortization is provided at the following rates and methods:

Buildings	3% declining balance
Teacherages and classrooms	3% declining balance
Houses	5% declining balance
House trailers	5% declining balance
Furniture and equipment	15% declining balance
Automotive equipment	15% declining balance
School buses	20% declining balance

Tangible capital assets are written down when conditions indicate that they no longer contribute to Lake St. Martin 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.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Tangible capital assets (continued)

Contributed capital assets are recorded into revenues 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

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are 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 revenues 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 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.

g) Measurement uncertainty

In preparing the consolidated financial statements for Lake St. Martin 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.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

2) CASH AND CASH EQUIVALENTS

The Lake St. Martin First Nation - CMHC housing program does not maintain a separate bank account. The First Nation funds any operating deficit. The agreement with Canada Mortgage and Housing provides for the accumulation of a replacement reserve in a separate bank account. The reserve was underfunded in 2014 by \$133,874 (2013 - \$125,374). Cash and cash equivalents is comprised of the following:

	2014	2013
Third Party Manager	\$ 1,109,967	378,890
Health Services	(146,983)	(147,337)
Employment and Training	67,734	124,960
Total cash and cash equivalents	\$ 1,030,718	356,513

3) ACCOUNTS RECEIVABLE

	2014	2013
Trade receivables	\$ 258,155	197,379
Due from government and other government organizations		
Federal government		
Aboriginal Affairs and Northern Development Canada	1,369,557	2,064,229
Canada Mortgage and Housing Corporation	144,576	104,229
Health Canada	29,739	-
Province of Manitoba		
EMO	115,195	91,353
Total Accounts Receivable	\$ 1,772,288	2,365,837

4) TRUST FUNDS HELD BY THE FEDERAL GOVERNMENT

	March 31, 2013	Additions 2014	Withdrawals 2014	March 31, 2014
Revenue	\$ 10,074	442	-	10,516
Capital	514	-	-	514
\$ 10,588	442	-	-	11,030

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.

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

5) TANGIBLE CAPITAL ASSETS

	2014		2013	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Building	\$ 2,659,034	655,586	2,399,534	650,396
Teacherages and classrooms	924,008	446,989	924,008	446,989
Houses	3,173,289	926,795	3,173,289	881,128
House trailers	1,471,669	926,676	1,471,669	926,676
Furniture & equipment	1,322,775	656,280	985,166	602,889
School buses	243,344	241,199	243,344	241,199
Automotive equipment	1,970,343	1,770,017	1,926,048	1,704,794
	<hr/> <u>\$ 11,764,462</u>	<hr/> <u>5,623,542</u>	<hr/> <u>11,123,058</u>	<hr/> <u>5,454,071</u>
Net book value	<hr/> <u>\$ 6,140,920</u>		<hr/> <u>\$ 5,668,987</u>	

In the Spring of 2011, the community of Lake St. Martin First Nation was subject to severe flooding. The effects of this flooding on the value of tangible capital assets has not yet been determined and these adjustments may be material.

6) ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2014	2013
Trade payables	\$ 922,376	479,474
Due to government and other government organizations		
Aboriginal Affairs and Northern Development Canada	1,812,339	1,985,318
Contributions repayable to Health Canada	-	34,726
	<hr/> <u>\$ 2,734,715</u>	<hr/> <u>2,464,792</u>

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014

7) UNEXPENDED FUNDING

Aboriginal Affairs and Northern Development Canada

	Balance March 31, 2013	Funding Received 2014	Revenue Recognized 2014	Balance March 31, 2014
Capital Projects	\$ 516,400	586,100	671,777	430,723
Education	20,383	1,164,579	1,162,992	21,970
Private Home Placement	-	321,012	318,082	2,930
Post Secondary	8,370	584,482	584,482	8,370
Student Transportation	46,888	184,363	130,467	100,784
Public Works	-	392,468	311,347	81,121
Basic Needs	54,764	2,687,244	2,904,174	-
In Home Care	5,389	115,813	111,228	-
Service Delivery	21,262	82,378	82,378	21,262
Skills Link	2,068	29,004	22,980	-
Summer Work Experience	250	23,974	22,472	-
Public Service Measures	517	150,000	150,000	-
Community Economic Development	-	112,287	112,250	37
	<hr/> <u>\$ 676,291</u>	<hr/> <u>6,433,704</u>	<hr/> <u>6,584,629</u>	<hr/> <u>667,197</u>

Other Unexpended Funds - FNIHB

Non-Insured Health				
Benefits	\$ 2,048	246,901	374,315	-
Aboriginal Diabetes Initiative	-	37,963	35,682	2,281
Home Community Care	-	306,811	303,700	3,111
HIV / AIDS Strategy	-	8,620	8,138	482
Home Care Nursing	-	20,412	8,946	11,466
Community Health Plan	4,925	81,022	81,268	4,679
Community Mental Health	-	98,002	93,685	4,317
Community Nursing	10,145	159,108	178,304	-
	<hr/> <u>\$ 17,118</u>	<hr/> <u>958,839</u>	<hr/> <u>1,084,038</u>	<hr/> <u>26,336</u>
Total Unexpended Funds	<hr/> <u>\$ 693,409</u>	<hr/> <u>7,392,543</u>	<hr/> <u>7,668,667</u>	<hr/> <u>693,533</u>

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

8) LONG-TERM DEBT

	2014	2013
Tribal Wi Chi Way Win Corporation	\$ 316,452	316,452
Accrued interest	<u>376,488</u>	<u>376,448</u>
	<u>692,940</u>	<u>692,900</u>
Peace Hills Trust, on demand; interest calculated at prime plus 2%; secured by assignment of AANDC funding.	155,000	155,000
CMHC mortgage with Peace Hills Trust; secured by a Ministerial Guarantee from the department of Aboriginal Affairs and Northern Development Canada; bearing an interest rate of 6%; repayable in blended monthly payments of \$5,671; matures July 1, 2028	<u>358,461</u>	<u>407,711</u>
	<u>\$ 1,206,401</u>	<u>1,255,611</u>

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

March 31, 2015	\$ 47,762
March 31, 2016	50,708
March 31, 2017	53,836
March 31, 2018	57,156
March 31, 2019	57,156

LAKE ST. MARTIN FIRST NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014

9) AANDC FUNDING RECONCILIATION

	2014	2013
AANDC revenue per financial statements (page 13)	\$ 10,491,673	7,373,752
AANDC funding per funding confirmation	<u>\$ 10,491,673</u>	<u>7,373,752</u>

10) CONTINGENCIES

Lake St. Martin First Nation has entered into contribution agreements with various federal government departments. Funding received under these contribution agreements is subject to repayment if the First Nation fails to comply with the terms and conditions of the agreements.

11) ECONOMIC DEPENDENCE

The government of Lake St. Martin First Nation receives a major portion of its revenue from Aboriginal Affairs and Northern Development Canada and Health Canada. The nature and extent of this revenue is of such significance that the First Nation is economically dependent on this source of revenue.

12) PRIOR PERIOD ADJUSTMENT

	2014	2013
Prior period adjustment affecting accumulated surplus		
To record adjustment to accumulated surplus	<u>\$ 59,700</u>	-

During the year, Lake St. Martin First Nation determined that a cut-off error was made in prior years affecting accounts receivable and accounts payable. The correction of error has been adjusted to the current year's accumulated surplus balance.

13) COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year's method of presentation.

LAKE ST. MARTIN FIRST NATION

SUMMARY OF REVENUE AND EXPENDITURES

YEAR ENDED MARCH 31, 2014

(Unaudited)

	AANDC	OTHER	TRANSFER (TO) FROM UNEXPENDED FUNDING	TOTAL	TOTAL EXPENDITURES	TRANSFER (TO) FROM PROGRAMS	NET SURPLUS (DEFICIT)
Band Support (schedule 1)	\$ 473,363	3,359	-	476,722	570,747	14,800	(79,225)
Capital (schedule 2)	586,100	-	85,677	671,777	88,477	-	583,300
CMHC Housing (schedule 3)	-	40,347	-	40,347	77,599	-	(37,252)
Shelter allowance (schedule 3)	-	38,469	-	38,469	-	-	38,469
Education							
High Cost (schedule 4)	139,781	-	-	139,781	139,520	-	261
Education (schedule 5)	1,120,668	-	(1,587)	1,119,081	1,162,992	43,911	-
Employer contributions (schedule 6)	42,994	-	-	42,994	4,169	(9,391)	29,434
Management governance (schedule 7)	20,129	-	-	20,129	24,171	-	(4,042)
Teacher recruitment (schedule 8)	-	-	-	-	-	-	-
PHP (schedule 9)	321,012	-	(2,930)	318,082	318,082	-	-
Tuition (schedule 10 and 11)	990,279	-	-	990,279	928,473	(53,609)	8,197
Post Secondary (schedule 12)	584,482	-	-	584,482	577,943	(6,539)	-
Student Transportation (schedule 13)	184,363	-	(53,896)	130,467	108,287	(22,180)	-
Teacher Enhancements (schedule 14)	16,765	-	-	16,765	17,077	-	(312)
School Effectiveness (schedule 15)	29,000	-	-	29,000	27,893	-	1,107
Family Violence (schedule 16)	14,000	-	-	14,000	14,000	-	-
Flood Pump Operations (schedule 17)	-	109,365	-	109,365	109,365	-	-
Housing Demolition (schedule 18)	1,185,557	-	-	1,185,557	1,185,556	-	1
Community Planning Project (schedule 19)	324,263	-	-	324,263	324,262	-	1
Public Works (schedule 20)	392,468	-	(81,121)	311,347	301,922	(9,425)	-
Water Wastewater Project (schedule 21)	545,681	-	-	545,681	545,681	-	-
School Feasibility Study (schedule 22)	86,040	-	-	86,040	86,040	-	-
Social Assistance							
Basic Needs (schedule 23)	2,687,244	-	54,764	2,742,008	2,904,174	-	(162,166)
In Home Care (schedule 24)	115,813	-	5,389	121,202	111,228	-	9,974
Service Delivery (schedule 25)	82,378	-	-	82,378	76,969	(5,409)	-
Special Needs (schedule 26)	51,667	-	-	51,667	51,024	-	643
Flood Claim Settlement (schedule 27)	165,351	-	-	165,351	150,370	-	14,981
Skills Link - Technology (schedule 28)	17,010	-	-	17,010	15,528	-	1,482
Skills Link (schedule 29)	29,004	-	2,068	31,072	22,980	-	8,092
Summer Work Experience (schedule 30)	23,974	-	250	24,224	22,472	-	1,752
Summer Flood Recovery (schedule 31)	-	-	-	-	47,842	47,842	(47,842)
Community Development (schedule 32)	112,287	-	(37)	112,250	112,250	-	-
Public Service Measures (schedule 33)	150,000	-	517	150,517	150,000	-	517
TOTAL AANDC FUNDING	10,491,673	191,540	9,094	10,692,307	10,277,093	-	415,214
Other Programs (schedule 34)	-	54,064	-	54,064	70,344	-	(16,280)
Health (schedule 35)	-	1,590,352	(9,218)	1,581,134	1,773,072	-	(191,938)
Employment and Training (schedule 36)	-	515,403	-	515,403	447,669	-	67,734
Flood Services (schedule 37)	-	304,768	-	304,768	286,020	-	18,748
	-	2,464,587	(9,218)	2,455,369	2,577,105	-	(121,736)
	\$ 10,491,673	2,656,127	(124)	13,147,676	12,854,198	-	293,478