

**LYACKSON FIRST NATION
Financial Statements
Year Ended March 31, 2021**

Palmer Leslie
Chartered Professional Accountants

**LYACKSON FIRST NATION
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

INDEX

- Management's Responsibility for Financial Reporting
- Independent Auditors' Report
- Exhibit "A" – Consolidated Statement of Financial Position at March 31, 2021
- Exhibit "B" – Consolidated Statement of Change in Net Financial Assets
 - for the year ended March 31, 2021
- Exhibit "C" – Consolidated Statement of Operations and Accumulated Surplus
 - for the year ended March 31, 2021
- Exhibit "D" - Consolidated Statement of Cash Flows
 - for the year ended March 31, 2021
- Notes to the Consolidated Financial Statements
- Schedule 1 - Expenses
- Independent Practitioner's Review Engagement Report
- Annex "B" – Schedule of Salaries, Honoraria, Travel and Other Remuneration
- Independent Practitioner's Review Engagement Report
- Annex "C" – Schedule of Remuneration and Expenses Paid to Unelected Senior Officials
- Independent Practitioner's Review Engagement Report
- Annex "D" – Schedule of Consultant Expenses
- Independent Practitioner's Review Engagement Report
- Annex "E" – Schedule of Contingent Assets

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Lyackson First Nation have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Lyackson First Nation's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Chief and Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Chief and Council carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Chief and Council and meets periodically with management and the auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Chief and Council prior to its approval of the financial statements. The Committee also considers, for review by the Chief and Council and approval by the members, the engagement or re-appointment of the external auditors.

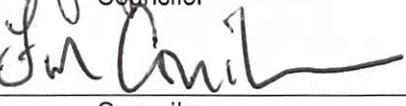
The financial statements have been audited on behalf of the members by PALMER LESLIE, Chartered Professional Accountants, in accordance with Canadian public sector accounting standards.



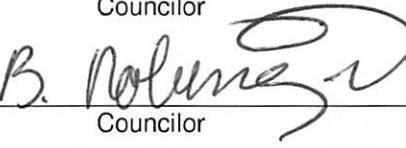
Chief



Councilor



Councilor



Councilor

Chemainus, BC
November 04, 2021



Alex E. Palmer, C.P.A., C.A.*
Tammy Leslie, C.P.A., C.G.A., C.A.*
Tavish Annis, C.P.A., C.G.A.*

*A Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Members of Lyackson First Nation

Report on the Financial Statements

Opinion

We have audited the financial statements of Lyackson First Nation (the First Nation), which comprise the consolidated statement of financial position as at March 31, 2021, Consolidated Statements of Financial Position, Net Financial Assets, Operations, Cash Flows, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the First Nation as at March 31, 2021, and the results of its operations and its 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

(continues)

301-394 Duncan Street
Duncan, BC V9L 3W4

T | 250 748 1426
F | 250 748 2805

Toll Free | 1 800 818 5703
Email | info@plcpa.ca
Web | www.palmerleslie.ca

101-626 First Avenue, PO Box 1396
Ladysmith, BC V9G 1A9

T | 250 245 1429
F | 250 245 1421

Independent Auditor's Report to the Councilors of Lyackson First Nation *(continued)*

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. 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.

Duncan, British Columbia
November 4, 2021



CHARTERED PROFESSIONAL
ACCOUNTANTS

Exhibit "A"

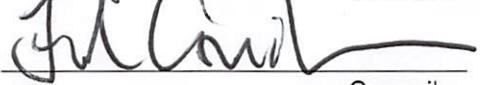
LYACKSON FIRST NATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2021

	2021	2020
Financial Assets		
Cash	\$ 1,442,125	\$ 499,196
Restricted cash (Note 3)	1,564,010	1,673,686
Term deposits (Note 4)	1,100,000	600,000
Accounts receivable (Note 5)	264,515	770,504
GST recoverable	627	2,038
	<u>4,371,277</u>	<u>3,545,424</u>
Liabilities		
Accounts payable	61,641	49,270
Wages & benefits payable	70,630	49,385
Deferred revenue (Note 6)	<u>1,024,457</u>	<u>534,917</u>
	<u>1,156,728</u>	<u>633,572</u>
Net financial assets - Exhibit "B"	<u>3,214,549</u>	<u>2,911,852</u>
Non-Financial Assets		
Tangible Capital Assets (Note 7)	327,805	362,955
Share capital (Note 8)	110	110
Prepaid expenses	<u>45,984</u>	<u>30,250</u>
	<u>373,899</u>	<u>393,315</u>
Accumulated Surplus - Exhibit "C"	<u>\$ 3,588,448</u>	<u>\$ 3,305,167</u>

Approved on behalf of the Lyackson First Nation


R.W. Shum
Chief


J. Jones
Councilor


J. M. Cawil
Councilor

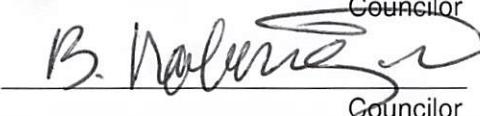

B. Wallace
Councilor

Exhibit "B"

**LYACKSON FIRST NATION
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2021**

	Budget (unaudited)	2021	2020
Excess of revenue over expenditures - Exhibit "C"	\$ (445,592)	\$ 283,281	\$ 1,130,057
Acquisition of assets	(49,500)	(24,307)	(38,355)
Share capital purchase	-	-	(110)
Loss on sale of assets	-	1,778	
Amortization of assets	10,000	57,679	66,672
Use of prepaid asset	-	(15,734)	(9,205)
(Increase)/Decrease in net financial assets	(485,092)	302,697	1,149,059
Net financial assets at beginning of year	<u>2,911,852</u>	<u>2,911,852</u>	<u>1,762,793</u>
Net assets, end of year - Exhibit "A"	<u>\$ 2,426,760</u>	<u>\$ 3,214,549</u>	<u>\$ 2,911,852</u>

Exhibit "C"

LYACKSON FIRST NATION
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2021

	Budget (unaudited)	2021	2020
Revenue			
BC Special	\$ -	\$ 481	\$ 480
BC First Nation Gaming Revenue Sharing	88,275	33,200	41,915
Children and Family Development	30,000	30,000	30,000
Coast Salish Employment & Training Society	45,477	45,476	45,477
Delta Port 4	30,000	15,000	-
Department of Fisheries and Oceans	68,200	67,670	43,900
First Nation Education Steering Committee	2,500	2,223	3,018
First Nations Health Authority	25,000	25,000	-
Fortis Tilbury LNG	25,000	10,000	-
H'uul'etun Health Society	1,250	264	1,000
Hul'qumi'num Treaty Group	254,950	254,950	239,950
Indigenous Services Canada	423,316	464,302	263,892
Interest income	23,850	27,406	23,385
Kw'uut Lelum Child & Family Service	72,000	26,513	10,000
Donations	500	500	2,500
License distribution	23,500	34,827	31,324
National Energy Board	-	-	18,976
New Relationship Trust	4,000	5,000	27,500
Other grants	9,000	5,256	-
Port Metro Vancouver	-	-	98,000
Port of Vancouver	14,500	14,000	-
Province of B.C.	244,987	274,987	932,224
Salish Sea National Marine Park	38,440	38,440	24,790
Special Claims	15,000	15,000	-
Transmountain Pipeline	25,000	20,000	125,688
United Way	-	275	-
Vancouver Airport Fuel Facilities Corporation	-	-	300,000
Woodfiber LNG	5,000	5,000	-
Gain (loss) on disposal of assets	-	(1,778)	-
	<u>1,469,745</u>	<u>1,413,992</u>	<u>2,264,020</u>
Expenditures			
Operating Fund (Schedule 1)	1,873,337	1,090,911	1,093,163
Trust Fund member distributions	42,000	39,800	40,800
	<u>1,915,337</u>	<u>1,130,711</u>	<u>1,133,963</u>
Excess of revenue over expenditures - Exhibits "B" & "D"	(445,592)	283,281	1,130,057
Surplus at beginning of year	<u>3,305,167</u>	<u>3,305,167</u>	<u>2,175,110</u>
Surplus at end of year - Exhibit "A" (Note 9)	<u>\$ 2,859,575</u>	<u>\$ 3,588,448</u>	<u>\$ 3,305,167</u>

Exhibit "D"

**LYACKSON FIRST NATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
Operating transactions		
Excess of revenue over expenditures - Exhibit "B"	\$ 283,281	\$ 1,130,057
Non-cash items included in annual surplus/(deficit)		
Amortization of tangible capital assets	57,679	66,672
Loss on sale of assets	<u>1,778</u>	<u>-</u>
	342,738	1,196,729
Change in non-cash working capital balances		
Accounts receivable	505,989	(353,353)
GST recoverable	1,411	202
Prepaid expenses	(15,734)	(9,204)
Accounts payable	12,371	30,031
Wages & benefits payable	21,245	(819)
Deferred revenue	<u>489,540</u>	<u>534,917</u>
Cash provided by operating transactions	<u>1,357,560</u>	<u>1,398,503</u>
Capital transactions		
Acquisition of tangible capital assets	(24,307)	(38,355)
BC First Nations Revenue Sharing	<u>-</u>	<u>(110)</u>
	<u>(24,307)</u>	<u>(38,465)</u>
Increase (decrease) in cash and cash equivalents	1,333,253	1,360,038
Cash and cash equivalents, beginning of year	<u>2,772,882</u>	<u>1,412,844</u>
Cash and cash equivalents, end of year	<u>\$ 4,106,135</u>	<u>\$ 2,772,882</u>
Represented by:		
Cash	\$ 1,442,125	\$ 499,196
Restricted cash	1,564,010	1,673,686
Term Deposit	<u>1,100,000</u>	<u>600,000</u>
	<u>\$ 4,106,135</u>	<u>\$ 2,772,882</u>

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These summarized financial statements are prepared in accordance with Canadian Public Sector Accounting Standards for Governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants, which encompasses the following principles:

Budget Information

The budget figures were not audited nor reviewed, but compiled from information provided by First Nation Management.

Tangible capital assets

The acquisition costs of tangible capital assets and payments on capital debt, which are not funded from capital financing sources, are funded by the applicable revenue source in the year of acquisition. These expenditures are also recorded as an addition to the assets of the Capital Fund with a corresponding increase in Equity in Capital Assets.

Tangible Capital Assets are amortized annually with a corresponding reduction in Equity in Capital Assets. Assets are amortized over their expected useful life using the declining balance method at the following rates:

Computer Equipment	55%	declining balance method
Computer Software	50%	declining balance method
Furniture & Fixtures	20%	declining balance method
Housing, Trailer & Other	10%	declining balance method
Office Equipment	20%	declining balance method
Roads	30 years	straight-line method
Vehicles	30%	declining balance method
Yurts	4%	declining balance method
Water/Sewer System	4%	declining balance method

Fund accounting

The Lyackson First Nation uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual, or voluntary actions. The various funds have been amalgamated for the purposes of presentation in the summary financial statements

These financial statements report on the assets, liabilities and results of operations for the following entities which use accounting principles that lend themselves to consolidation:

The Operating Fund reports the general and local Government activities of the First Nation Administration.

The Trust Fund reports on trust funds owned by the First Nation and held by third parties.

Reporting Entity Principles of Financial Reporting

These summary financial statements report only on the activities of the Lyackson First Nation.

(continues)

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

Lyackson First Nation follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Estimates

The preparation of these financial statements in conformity with Canadian Accounting Standards for Public Sector Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Net Assets

The First Nation's financial statements are presented so as to highlight net assets as the measurement of financial position. The net assets of the First Nation are determined by its liabilities less its financial assets. Net assets are comprised of two components, non-financial assets and accumulated surplus.

2. TRANSFERS

All transfers between funds have been approved by the Council with an appropriate Band Council Resolution having been affected where required.

3. RESTRICTED CASH

Ottawa Trust Funds:

The Ottawa 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. They are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

BC First Nations Gaming Revenue Sharing:

The BC First Nations Gaming Revenue Sharing restricted cash balance arise from funds to be used for approved purposes from the BC First Nations Gaming Revenue Sharing Limited Partnership Agreements.

	2021	2020
Ottawa Trust Fund – revenue account	\$ 282,163	\$ 307,400
Ottawa Trust Fund – capital account	<u>924,378</u>	<u>909,869</u>
 Subtotal	 1,206,541	 1,217,269
BC First Nations Gaming Revenue Sharing	357,469	456,417
	 <u>\$ 1,564,010</u>	 <u>\$ 1,673,686</u>

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

4. TERM DEPOSITS

	2021	2020
Term deposit @ 0.75% to mature May 19, 2021	\$ 500,000	\$ -
Term deposit @ 0.40% to mature January 6, 2022	600,000	-
Term deposit @ 1.70% to mature January 6, 2021	-	600,000
	<u>\$ 1,100,000</u>	<u>\$ 600,000</u>

5. ACCOUNTS RECEIVABLE

	2021	2020
Operating Fund		
Birds Canada	\$ 600	\$ -
Coast Salish Employment & Training	4,548	4,548
Department of Fisheries & Oceans	41,001	34,761
First Nations Education Steering	1,112	-
Government of Canada	12,100	12,100
Hardy Island Granite	990	1,295
H'ulth-etun Health Society	-	1,000
Hul'qumi'num Treaty Group	74,989	120,200
Indigenous Services Canada	-	14,750
Kw'umut Lelum Child & Family Service	57,000	67,000
Lake Cowichan First Nation	-	10,000
New Relationship Trust	6,000	5,500
Parks Canada	13,000	21,550
Port Metro Vancouver	3,000	3,000
Port of Vancouver	5,000	5,000
Province of BC	39,500	69,000
Trans Mountain Pipeline	-	100,000
Vancouver Airport Fuel Facilities Corporation	-	300,000
Other accruals	<u>5,675</u>	<u>800</u>
	<u>\$ 264,515</u>	<u>\$ 770,504</u>

The First Nation recorded Allowance for Doubtful Accounts of \$nil in the current year (2020 - \$nil).

6. DEFERRED REVENUE

Deferred revenue consists of gaming revenues received from the BC First Nations Gaming Revenue Sharing Limited Partnership that remain unspent of \$957,469 (2020 - \$456,417) and program funding included in accounts receivable that will not be earned until the next fiscal year of \$66,988 (2020 - \$78,500).

	2021	2020
Balance, beginning of year	\$ 534,917	\$ -
Revenue received	534,252	576,832
Revenue recognized	<u>(44,712)</u>	<u>(41,915)</u>
Balance, end of year	<u>\$ 1,024,457</u>	<u>\$ 534,917</u>

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

7. TANGIBLE CAPITAL ASSETS

				2021
	Cost	Accumulated amortization		Net book value
Housing, Trailers and other	\$ 136,039	\$ 101,659	\$	34,380
Office Equipment	102,459	76,918		25,541
Motor vehicles	75,727	47,870		27,857
Computer equipment	100,013	85,285		14,728
Computer software	45,002	43,730		1,272
Furniture and fixtures	38,987	32,316		6,671
Boats	95,213	55,557		39,656
Yurts	182,687	63,033		119,654
Roads	41,235	5,987		35,248
Water Systems	26,121	3,323		22,798
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 843,483	\$ 515,678	\$	327,805

				2020
	Cost	Accumulated amortization		Net book value
Housing, Trailers and other	\$ 136,039	\$ 96,885	\$	39,154
Office Equipment	97,534	71,149		26,385
Motor vehicles	91,745	53,805		37,940
Computer equipment	86,716	75,409		11,307
Computer software	43,375	43,271		104
Furniture and fixtures	37,521	30,831		6,690
Boats	95,213	38,561		56,652
Yurts	182,687	58,048		124,639
Roads	41,235	4,898		36,337
Water Systems	26,121	2,374		23,747
	\$ 838,186	\$ 475,231	\$	362,955

8. SHARE CAPITAL

BC First Nations Gaming Revenue Sharing Limited Partnership - Price/Partnership Interest \$100
BC First Nations Gaming Revenue Sharing General Partner - Price/Share \$10

9. ACCUMULATED SURPLUS

	<u>2021</u>	<u>2020</u>
Restricted Trust Fund	\$ 1,206,541	\$ 1,217,269
Unrestricted Operating Fund	<u>2,381,907</u>	<u>2,087,898</u>
	\$ 3,588,448	\$ 3,305,167

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

10. OPERATING LEASE

The First Nation had entered into a long term office rental lease of \$1,144 per month which expired March 31, 2015. The lease agreement has continued on a month to month basis.

11. RESTRICTED EQUITY IN FINANCIAL ASSETS

Certain program surpluses are restricted as to their use. They may be committed to the continuation of the particular program, subject to recovery by the applicable funding agency, or generally accessible for limited purposes only and not available for use in general operations.

12. GOING CONCERN CONSIDERATIONS

The First Nation is economically dependent on the Indigenous Services Canada (ISC, formerly INAC) and other government agencies. The funding to the First Nation is expected to last in the foreseeable future, however, if funding is lost, the First Nation could not continue its full operations.

13. COMPARATIVE FIGURES

Certain prior year balances have been reclassified to conform to the current presentation's format.

14. FINANCIAL INSTRUMENTS

The First Nation's financial instruments consist of cash, accounts receivable, term deposits, accounts payable and accrued, and security deposits. It is the council's opinion that the First Nations is not exposed to significant credit risk, market risk or currency risk arising from these financial instruments as of March 31, 2021.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the First Nation manages exposure through its normal operating and financing activities.

The exposure of the First Nations to interest rate risk arises from its interest bearing term deposit. The First Nations manages its exposure to interest rate risk through contracts stating the guaranteed rate. Fluctuations in market rates of interest on the term deposits do not have a significant impact on the First Nations's results of operations.

LYACKSON FIRST NATION
Notes to the Consolidated Financial Statements
Year Ended March 31, 2021

15. CONTINGENT ASSETS

We have noted that in the upcoming years, the following projects will have payment contingencies to be paid to the First Nation, so long as the Project Developers and First Nation meet Agreement terms.

<u>Project</u>	<u>Contingent Payments</u>	<u>Total Agreement</u>
Trans Mountain Pipeline LP	\$ 900,000	\$ 1,000,000
Vancouver Fraser Port Authority	<u>900,000</u>	<u>1,125,000</u>
	<u>\$ 1,800,000</u>	<u>\$ 2,125,000</u>

LYACKSON FIRST NATION

Expenses
(Schedule 1)

Year Ended March 31, 2021

	Budget	2021	2020
Expenses			
Amortization	\$ 10,000	\$ 57,679	\$ 66,672
Bank charges and interest	2,200	3,051	2,479
Boat expense	8,005	11,783	7,986
Consulting fees	438,343	164,972	209,379
Donations	200	1,164	1,207
Education recognition	10,250	12,272	10,325
Equipment - Lease and Repairs	37,300	3,515	395
Events	107,396	7,723	2,199
Honoraria	88,500	65,700	72,800
Insurance	15,600	18,404	18,393
Licenses, dues and fees	2,679	2,660	2,055
Materials and supplies	134,404	20,128	28,225
Meeting costs	38,318	8,285	18,533
Membership - Emergency Relief	110,169	68,400	-
Office	6,363	25,361	23,596
Professional fees	52,410	49,431	39,591
Rent <i>(Note 10)</i>	13,396	17,304	14,828
Traditional food expense	20,000	5,595	1,585
Training	4,315	3,389	11,711
Travel	59,766	(405)	48,868
Tuition and books	122,500	126,988	103,022
Utilities and telephone	41,280	9,243	8,303
Vehicle	12,477	15,698	16,334
Wages and benefits	537,466	392,571	384,677
	<hr/> \$ 1,873,337	<hr/> \$ 1,090,911	<hr/> \$ 1,093,163