



**LOUIS RIEL INSTITUTE**  
Knowledge • Culture • Heritage

**Financial Statements**  
**Year Ended March 31, 2019**

**LOUIS RIEL INSTITUTE**  
**Index to Financial Statements**  
**Year Ended March 31, 2019**

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**INDEPENDENT AUDITOR'S REPORT**

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To the Members of Louis Riel Institute

*Opinion*

We have audited the financial statements of Louis Riel Institute (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statements of revenues and expenditures, changes in net assets (deficit) and cash flow for the year then ended, 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 Organization as at March 31, 2019, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*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 Organization 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 accounting standards for not-for-profit organizations, 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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*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 Organization'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 Organization'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 Organization 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, MB  
August 26, 2019

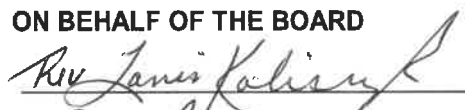
CHARTERED PROFESSIONAL ACCOUNTANTS

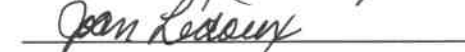
**LOUIS RIEL INSTITUTE**  
**Statement of Financial Position**  
**March 31, 2019**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 52,929	\$ 15,808
Accounts receivable (Note 4)	190,654	237,577
Prepaid expenses	-	6,844
Due from related party (Note 7)	647,820	348,441
	891,403	608,670
CAPITAL ASSETS (Note 5)	638,661	28,374
LONG TERM INVESTMENTS	20,685	20,685
	\$ 1,550,749	\$ 657,729
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 329,698	\$ 296,043
Deferred revenue (Note 6)	633,136	388,563
Callable debt due in one year (Note 8)	9,972	9,109
Current portion of obligations under capital lease (Note 9)	-	15,525
	972,806	709,240
Callable debt due thereafter (Note 8)	72,003	81,975
	1,044,809	791,215
DEFERRED CAPITAL CONTRIBUTIONS (Note 10)	621,392	2,534
	1,666,201	793,749
<b>NET ASSETS (DEFICIT)</b>		
Unrestricted	(132,721)	(146,334)
Invested in capital assets	17,269	10,314
	(115,452)	(136,020)
	\$ 1,550,749	\$ 657,729

LEASE COMMITMENTS (Note 11)

**ON BEHALF OF THE BOARD**

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

**LOUIS RIEL INSTITUTE**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Government of Canada	\$ 1,039,826	\$ 264,870
Province of Manitoba	791,705	796,311
Tuition	410,624	202,542
Manitoba Metis Federation Inc.	345,007	218,092
Miscellaneous	319,908	429,986
Amortization of deferred contributions of capital assets	109,806	634
National Indian Brotherhood Trust Fund	108,495	108,495
Fee for service	32,003	18,448
Deferred from previous year	30,563	20,110
Metis education kits	26,380	5,090
Winnipeg Foundation	4,000	4,000
Bursaries	2,611	1,861
Fundraising	1,941	771
Metis National Council	-	167,500
Decommited funding	(33,518)	(59,191)
Deferred to subsequent year	(275,136)	(30,563)
Deferred contributions of capital assets	(728,664)	-
	<b>2,185,551</b>	<b>2,148,956</b>
<b>EXPENSES (Schedule 1)</b>	<b>2,164,983</b>	<b>2,084,953</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 20,568</b>	<b>\$ 64,003</b>

**LOUIS RIEL INSTITUTE**  
**Statement of Changes in Net Assets (Deficit)**  
**Year Ended March 31, 2019**

	Unrestricted	Invested in capital assets	2019	2018
<b>NET ASSETS (DEFICIT) - BEGINNING OF YEAR</b>	\$ (146,334)	\$ 10,314	\$ (136,020)	\$ (200,023)
EXCESS OF REVENUE OVER EXPENSES	20,568	-	<b>20,568</b>	64,003
Purchase of capital assets	(736,905)	736,905	-	-
Deferred contributions of capital assets	728,664	(728,664)	-	-
Principal repayment of obligations under capital lease	(15,525)	15,525	-	-
Amortization of capital assets	126,617	(126,617)	-	-
Amortization of deferred capital contributions	(109,806)	109,806	-	-
<b>NET ASSETS (DEFICIT) - END OF YEAR</b>	<b>\$ (132,721)</b>	<b>\$ 17,269</b>	<b>\$ (115,452)</b>	<b>\$ (136,020)</b>



**LOUIS RIEL INSTITUTE**  
**Statement of Cash Flow**  
**Year Ended March 31, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 20,568	\$ 64,003
Items not affecting cash:		
Amortization of capital assets	126,617	9,141
Amortization of deferred contributions of capital assets	(109,806)	(634)
	<b>37,379</b>	<b>72,510</b>
Changes in non-cash working capital:		
Accounts receivable	46,923	(33,932)
Accounts payable and accrued liabilities	33,658	64,149
Deferred revenue	244,573	368,453
Prepaid expenses	6,844	-
	<b>331,998</b>	<b>398,670</b>
Cash flow from operating activities	<b>369,377</b>	<b>471,180</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(736,905)	-
Advances to related party	(299,379)	(348,441)
Increase in value of long-term investments	-	(16,894)
Cash flow used by investing activities	<b>(1,036,284)</b>	<b>(365,335)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of advances from related party	-	(55,125)
Proceeds from capital asset contributions	728,662	-
Repayment of callable debt	(9,109)	(8,270)
Repayment of obligations under capital lease	(15,525)	(13,872)
Cash flow from (used by) financing activities	<b>704,028</b>	<b>(77,267)</b>
<b>INCREASE IN CASH</b>	<b>37,121</b>	<b>28,578</b>
Cash (deficiency) - beginning of year	<b>15,808</b>	<b>(12,770)</b>
<b>CASH - END OF YEAR</b>	<b>\$ 52,929</b>	<b>\$ 15,808</b>

1. DESCRIPTION OF BUSINESS

The Louis Riel Institute was created by an Act of the Manitoba Legislature and received Royal Assent on November 3, 1995 as a non-profit organization. The purposes of the Institute is to promote the advancement of education and training for the Metis people in Manitoba and to foster an understanding and appreciation of the culture, heritage and history of Manitoba and of the Metis people in Manitoba for the benefit of all Manitobans. Effective December 2, 2004, the Institute is a registered charity under paragraph 149(1)(f) of the Income Tax Act and accordingly exempt from income taxes provided certain requirements of the Income Tax Act are met.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Long term investments consist of various pieces of cultural artwork. These investments are recorded at historical cost and are not written down unless the market value of the investments is permanently impaired.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Computer hardware	30%	declining balance method
Custom trailer	30%	declining balance method
Furniture and equipment	20%	declining balance method

The organization regularly reviews its capital assets to eliminate obsolete items.

One-half the normal rate of amortization is recorded in the year of acquisition.

*(continues)*

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred capital contributions

Contributions restricted for the purchase of capital assets are deferred and amortized to revenue on a basis that is consistent with the amortization rate for the related capital asset.

Revenue recognition

The organization follows the deferral method of accounting for contributions. Contributions are recognized as revenue in the year in which the related expenses are incurred.

Other revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and the collection is reasonably assured.

All unexpended funds of incomplete programs at the year-end are deferred to the subsequent year to offset management's estimate of expenditures required to complete those programs.

Decommitted funds are the shortfall of funds that were withheld during the year, as a reduction of total approved funding. It is management's estimate that there will be no further expenses and therefore no further funding will be received.

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2019.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization has a significant number of funders and customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, callable debt, obligations under capital lease and accounts payable and accrued liabilities.

**LOUIS RIEL INSTITUTE**  
**Notes to Financial Statements**  
**Year Ended March 31, 2019**

4. ACCOUNTS RECEIVABLE

	2019	2018
Goods and services tax receivable	\$ 23,685	\$ 7,643
Government of Canada	-	10,305
Metis National Council	10,077	59,000
Miscellaneous	58,762	27,558
National Indian Brotherhood Trust	11,934	10,850
Province of Manitoba	86,196	122,221
	<b>\$ 190,654</b>	<b>\$ 237,577</b>

5. CAPITAL ASSETS

	2019		2018	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer hardware	\$ 118,392	\$ 103,213	\$ 80,754	\$ 79,575
Custom trailer	728,664	109,300	-	-
Equipment under capital lease	-	-	29,397	7,349
Furniture and equipment	147,579	143,461	147,579	142,432
	<b>\$ 994,635</b>	<b>\$ 355,974</b>	<b>\$ 257,730</b>	<b>\$ 229,356</b>
Net book value	<b>\$ 638,661</b>		<b>\$ 28,374</b>	

6. DEFERRED REVENUE

Deferred revenue consists of funding to be used for future expenditures for the following programs:

	2019	2018
Bursaries: St. Germain	\$ -	\$ 1,000
Community Programs: Beading Workshops	2,800	-
Community Programs: Michif	9,975	12,958
Endowment Fund	358,000	358,000
Guardians Project	39,500	-
LRVC: Employment Counsellor	-	14,470
LRVC: Other	17,480	-
Mobile Literacy and Essential Skills	205,381	2,135
	<b>\$ 633,136</b>	<b>\$ 388,563</b>

7. DUE FROM RELATED PARTY

The Institute is closely affiliated with the Manitoba Metis Federation Inc. Amounts which are due from the Federation and revenues received from the Federation are separately disclosed in the financial statements. The advances are non-interest bearing and have no set terms of repayment.

**LOUIS RIEL INSTITUTE**  
**Notes to Financial Statements**  
**Year Ended March 31, 2019**

8. CALLABLE DEBT

	<b>2019</b>	<b>2018</b>
Louis Riel Capital Corporation demand loan bearing interest at 9.25% per annum, repayable in monthly blended payments of \$1,430. The loan matures on July 1, 2025 and is secured by a General Security Agreement.	\$ 81,975	\$ 91,084
Principal due in one year	(9,972)	(9,109)
	\$ 72,003	\$ 81,975

Principal repayment terms are approximately:

2020	\$ 9,972
2021	10,951
2022	12,008
2023	13,167
2024	14,433
Thereafter	21,444
	\$ 81,975

9. OBLIGATIONS UNDER CAPITAL LEASE

	<b>2019</b>	<b>2018</b>
Accurate Leasing lease repaid at year-end.	\$ -	\$ 15,525
Amounts payable within one year	-	(15,525)
	\$ -	\$ -

10. DEFERRED CAPITAL CONTRIBUTIONS

	<b>2019</b>	<b>2018</b>
Balance - beginning of year	\$ 2,534	\$ 3,168
Capital contributions received in the year	728,664	-
Amortization of deferred contributions	(109,806)	(634)
Balance - end of year	\$ 621,392	\$ 2,534

11. LEASE COMMITMENTS

The organization has a long term lease with respect to its equipment. Future minimum lease payments as at March 31, 2019, are as follows:

2020	\$ 8,940
2021	7,450
	\$ 16,390

12. ECONOMIC DEPENDENCE

The organization receives a substantial amount of its revenues from government sources. If funding from government sources was discontinued, it would affect the organization's ability to continue operations.

13. SCHEDULES TO THE FINANCIAL STATEMENTS

The accompanying schedules to the financial statements numbered 2 through 38 are presented unaudited and are included for informational purposes only.

**LOUIS RIEL INSTITUTE**  
**Expenses (Schedule 1)**  
**Year Ended March 31, 2019**

	2019	2018
Administration	\$ 98,410	\$ 104,562
Advertising and promotion	10,101	10,626
Amortization of capital assets	126,617	9,141
Audit	15,857	15,349
Bad debts	-	41
Bursaries	11,355	5,200
Cultural events and activities	1,992	2,344
Equipment rentals	15,189	41,765
Graduation	1,857	1,557
Insurance	9,722	8,289
Interest and bank charges	1,326	2,321
Interest on callable debt	8,050	8,889
Interest on obligations under capital lease	1,691	2,818
Learner materials	51,329	31,802
Meetings and conventions	3,781	3,686
Office supplies	40,367	39,669
Payroll services	2,623	2,527
Postage and courier	1,523	654
Printing and copying	34,542	21,941
Professional fees	223,176	196,730
Rent	139,872	138,104
Staff activities	3,115	1,941
Technical support	7,233	10,145
Telephone	6,434	7,227
Training	15,273	13,244
Travel	35,839	34,680
Wages and employee benefits	1,297,709	1,369,701
	<b>\$ 2,164,983</b>	<b>\$ 2,084,953</b>

**LOUIS RIEL INSTITUTE**  
**Adult Learning Centre (Schedule 2)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Province of Manitoba	\$ 289,080	\$ 293,686
Miscellaneous	1,099	409
Fundraising	(698)	(374)
	<b>289,481</b>	<b>293,721</b>
<b>EXPENSES</b>		
Advertising and promotion	1,363	1,229
Audit	2,000	2,000
Equipment rentals	987	996
Graduation	-	1,000
Learner materials	1,703	1,209
Office supplies	3,072	7,065
Payroll services	203	360
Postage and courier	-	3
Printing and copying	2,774	3,610
Professional fees	1,762	1,500
Reference materials	-	147
Rent	37,000	37,000
Technical support	3,000	3,177
Telephone	1,000	1,000
Training	1,272	600
Travel	56	15
Wages and employee benefits	225,102	231,125
	<b>281,294</b>	<b>292,036</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 8,187</b>	<b>\$ 1,685</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.



**LOUIS RIEL INSTITUTE**  
**Bursaries - Total (Schedule 3)**  
**Year Ended March 31, 2019**

	Mary Guilbault Metis Bursary	St. Germain Bursary	Veterans Bursary	2019	2018
<b>REVENUE</b>					
Manitoba Metis Federation Inc.	\$ 2,000	\$ 3,000	\$ -	\$ 5,000	\$ 2,000
Bursaries	2,000	-	611	2,611	1,861
Miscellaneous	-	-	-	-	240
Deferred from previous year	-	1,000	-	1,000	-
Deferred to subsequent year	-	-	-	-	(1,000)
	4,000	4,000	611	8,611	3,101
<b>EXPENSES</b>					
Bursaries	4,000	4,000	100	8,100	4,200
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 511</b>	<b>\$ 511</b>	<b>\$ (1,099)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Bursaries: Mary Guilbault (Schedule 4)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 2,000	\$ 2,000
Bursaries	2,000	681
	<b>4,000</b>	2,681
<b>EXPENSES</b>		
Bursaries	4,000	4,000
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ (1,319)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Bursaries: St. Germain (Schedule 5)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 3,000	\$ -
Bursaries	-	1,000
Deferred from previous year	1,000	-
Deferred to subsequent year	-	(1,000)
	<b>4,000</b>	<b>-</b>
<b>EXPENSES</b>		
Bursaries	4,000	-
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Bursaries: Veterans (Schedule 6)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Miscellaneous	\$ -	\$ 240
Bursaries	611	180
	<b>611</b>	<b>420</b>
<b>EXPENSES</b>		
Bursaries	100	200
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 511</b>	<b>\$ 220</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Summary (Schedule 7)**  
**Year Ended March 31, 2019**

	Beading Workshops & Archiving Methodologies	Michif Language Program	Riel House	2019	2018
<b>REVENUE</b>					
National Indian Brotherhood Trust Fund	\$ -	\$ 108,495	\$ -	\$ 108,495	\$ 108,495
Manitoba Metis Federation Inc.	2,800	-	90,946	93,746	91,026
Deferred from previous year	-	12,959	-	12,959	-
Government of Canada	-	-	9,500	9,500	19,800
Fundraising	639	-	-	639	1,045
Miscellaneous	-	-	786	786	4,957
Fee for service	-	-	2,514	2,514	2,523
Deferred to subsequent year	(2,800)	(9,975)	-	(12,775)	(12,959)
Decommitted funding	-	-	(28,899)	(28,899)	(17,828)
	639	111,479	74,847	186,965	197,059
<b>EXPENSES</b>					
Administration	-	11,041	-	11,041	9,860
Advertising and promotion	-	-	-	-	1,000
Meetings and conventions	-	309	-	309	150
Office supplies	369	1,164	4,821	6,354	10,977
Postage and courier	-	-	12	12	8
Printing and copying	380	492	745	1,617	1,648
Professional fees	-	89,080	11,461	100,541	96,466
Rent	-	-	-	-	2,400
Telephone	-	480	-	480	727
Training	-	-	1,545	1,545	250
Travel	-	8,913	97	9,010	2,565
Wages and employee benefits	-	-	56,238	56,238	69,302
	749	111,479	74,919	187,147	195,353
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (110)</b>	<b>\$ -</b>	<b>\$ (72)</b>	<b>\$ (182)</b>	<b>\$ 1,706</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Beading Workshops and Archiving Methodology (Schedule 8)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 2,800	\$ -
Fundraising	639	637
Miscellaneous	-	5,000
Deferred to subsequent year	(2,800)	-
	<b>639</b>	<b>5,637</b>
<b>EXPENSES</b>		
Office supplies	369	5,498
Printing and copying	380	-
Professional fees	-	512
	<b>749</b>	<b>6,010</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ (110)</b>	<b>\$ (373)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Michif Language Program (Schedule 9)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
National Indian Brotherhood Trust Fund	\$ 108,495	\$ 108,495
Deferred from previous year	12,959	-
Deferred to subsequent year	(9,975)	(12,959)
	<b>111,479</b>	<b>95,536</b>
<b>EXPENSES</b>		
Administration	11,041	9,860
Meetings and conventions	309	150
Office supplies	1,164	1,332
Postage and courier	-	8
Printing and copying	492	515
Professional fees	89,080	80,744
Telephone	480	400
Travel	8,913	2,527
	<b>111,479</b>	<b>95,536</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Riel House: Summary (Schedule 10)**  
**Year Ended March 31, 2019**

	Riel House Corn Roast	Riel House Cultural	Riel House Students	Riel House - Other	2019	2018
<b>REVENUE</b>						
Manitoba Metis Federation Inc.	\$ -	\$ 6,800	\$ 24,786	\$ 59,359	\$ 90,945	\$ 91,026
Government of Canada	5,000	-	-	4,500	9,500	9,500
Fee for service	-	-	-	2,514	2,514	2,523
Fundraising	-	-	-	-	-	407
Miscellaneous	-	-	-	786	786	(43)
Decommitted funding	-	-	(8,738)	(20,162)	(28,900)	(17,828)
	5,000	6,800	16,048	46,997	74,845	85,585
<b>EXPENSES</b>						
Advertising and promotion	-	-	-	-	-	1,000
Office supplies	538	4,283	-	-	4,821	1,740
Postage and courier	-	-	-	12	12	-
Printing and copying	-	-	-	745	745	1,134
Professional fees	4,461	2,000	-	5,000	11,461	9,300
Rent	-	-	-	-	-	2,400
Telephone	-	-	-	-	-	327
Training	-	500	-	1,045	1,545	250
Travel	-	-	-	97	97	39
Wages and employee benefits	-	-	16,139	40,099	56,238	67,304
	4,999	6,783	16,139	46,998	74,919	83,494
<b>EXCESS (DEFICIENCY) OF</b>						
<b>REVENUE OVER EXPENSES</b>	\$ 1	\$ 17	\$ (91)	\$ (1)	\$ (74)	\$ 2,091

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.



**LOUIS RIEL INSTITUTE**  
**Community Programs: Riel House: Corn Roast Celebration (Schedule 11)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Government of Canada	\$ 5,000	\$ 5,000
<b>EXPENSES</b>		
Office supplies	538	705
Professional fees	4,461	4,300
	<b>4,999</b>	<b>5,005</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 1</b>	<b>\$ (5)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Riel House: Students (Schedule 12)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 24,786	\$ 20,790
Decommitted funding	(8,738)	(1,414)
	<b>16,048</b>	<b>19,376</b>
<b>EXPENSES</b>		
Wages and employee benefits	16,139	19,344
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (91)</b>	<b>\$ 32</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Riel House: Other (Schedule 13)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 59,359	\$ 70,236
Fee for service	2,514	2,523
Government of Canada	4,500	4,500
Fundraising	-	407
Miscellaneous	786	(43)
Decommitted funding	(20,162)	(16,415)
	<b>46,997</b>	<b>61,208</b>
<b>EXPENSES</b>		
Advertising and promotion	-	1,000
Office supplies	-	1,035
Postage and courier	12	-
Printing and copying	745	1,134
Professional fees	5,000	5,000
Rent	-	2,400
Telephone	-	327
Training	1,045	250
Travel	97	39
Wages and employee benefits	40,099	47,960
	<b>46,998</b>	<b>59,145</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (1)</b>	<b>\$ 2,063</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Community Programs: Other (Schedule 14)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Government of Canada	\$ -	\$ 10,300
<b>EXPENSES</b>		
Office supplies	-	2,407
Professional fees	-	5,910
Wages and employee benefits	-	1,998
	-	10,315
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ (15)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Summary (Schedule 15)**  
**Year Ended March 31, 2019**

	Manitoba Metis Federation	Metis Educational Kits	Presentations/ Events	Province of Manitoba	Other	2019	2018
<b>REVENUE</b>							
Miscellaneous	\$ -	\$ 470	\$ -	\$ -	\$ 312,544	\$ 313,014	\$ 422,933
Province of Manitoba	-	-	-	189,625	-	189,625	189,625
Manitoba Metis Federation Inc.	100,000	-	-	-	-	100,000	-
Metis education kits	-	24,710	-	-	1,670	26,380	5,090
Fee for service	-	-	6,959	-	14,050	21,009	15,925
Amortization of deferred contributions of capital assets	-	-	-	-	507	507	634
Metis National Council	-	-	-	-	-	-	10,000
Decommitted funding	(596)	-	-	-	-	(596)	(32,162)
	99,404	25,180	6,959	189,625	328,771	649,939	612,045
<b>EXPENSES</b>							
Advertising and promotion	1,206	-	-	3,466	544	5,216	6,337
Amortization of capital assets	-	-	-	-	17,318	17,318	9,141
Audit	5,000	-	-	5,000	857	10,857	11,349
Bad debts	-	-	-	-	-	-	41
Bursaries	-	611	-	-	2,644	3,255	1,000
Equipment rentals	5,052	-	-	5,052	(225)	9,879	10,435
Insurance	-	-	-	2,891	4,919	7,810	6,831
Interest and bank charges	-	-	-	1,293	26	1,319	2,321
Interest on callable debt	-	-	-	-	8,050	8,050	8,889
Interest on obligations under capital lease	-	-	-	-	1,691	1,691	2,818
Meetings and conventions	-	-	-	2,303	180	2,483	2,818
Office supplies	501	14,913	145	1,675	1,381	18,615	9,472
Payroll services	-	-	-	372	1,888	2,260	2,167
Postage and courier	-	64	-	-	708	772	392
Printing and copying	-	9,031	518	3,500	5,300	18,349	8,566
Professional fees	5,040	-	1,738	-	3,659	10,437	1,148
Rent	27,057	-	-	-	54,280	81,337	81,325
Staff activities	-	-	-	-	1,902	1,902	864
Telephone	-	-	-	1,831	-	1,831	2,074
Training	-	-	-	-	5,240	5,240	220
Travel	6,503	-	-	6,011	5,197	17,711	15,851
Wages and employee benefits	49,599	-	4,558	156,229	187,819	398,205	294,821
	99,958	24,619	6,959	189,623	303,378	624,537	477,880
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ (54)	\$ 561	\$ -	\$ 2	\$ 25,393	\$ 25,402	\$ 134,165

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Book Sales (Schedule 16)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Miscellaneous	\$ -	\$ 9,426
<b>EXPENSES</b>		
Bad debts	-	9
Office supplies	-	3,544
Printing and copying	-	3,622
	-	7,175
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 2,251</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Manitoba Metis Federation (Schedule 17)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 100,000	\$ -
Decommitted funding	(596)	-
	<b>99,404</b>	<b>-</b>
<b>EXPENSES</b>		
Advertising and promotion	1,206	-
Audit	5,000	-
Equipment rentals	5,052	-
Office supplies	501	-
Professional fees	5,040	-
Rent	27,057	-
Travel	6,503	-
Wages and employee benefits	49,599	-
	<b>99,958</b>	<b>-</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ (554)</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Metis Educational Kits (Schedule 18)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Metis education kits	\$ 24,710	\$ 5,090
Miscellaneous	470	-
	<b>25,180</b>	<b>5,090</b>
<b>EXPENSES</b>		
Bursaries	611	-
Office supplies	14,913	1,377
Postage and courier	64	(63)
Printing and copying	9,031	1,489
	<b>24,619</b>	<b>2,803</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 561</b>	<b>\$ 2,287</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.



**LOUIS RIEL INSTITUTE**  
**Core Programs: Presentations/Events (Schedule 19)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Fee for service	\$ 6,959	\$ 15,925
<b>EXPENSES</b>		
Equipment rentals	-	308
Office supplies	145	793
Printing and copying	518	-
Professional fees	1,738	650
Travel	-	79
Wages and employee benefits	4,558	7,752
	<b>6,959</b>	<b>9,582</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 6,343</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Province of Manitoba (Schedule 20)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Province of Manitoba	\$ 189,625	\$ 189,625
<b>EXPENSES</b>		
Advertising and promotion	3,466	5,018
Audit	5,000	4,000
Equipment rentals	5,052	4,056
Insurance	2,891	6,831
Interest and bank charges	1,293	2,321
Meetings and conventions	2,303	2,152
Office supplies	1,675	1,681
Payroll services	372	-
Printing and copying	3,500	3,950
Professional fees	-	498
Rent	-	10,224
Telephone	1,831	1,445
Travel	6,011	7,296
Wages and employee benefits	156,229	139,773
	<b>189,623</b>	<b>189,245</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 2</b>	<b>\$ 380</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Core Programs: Other (Schedule 21)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Miscellaneous	\$ 312,544	\$ 413,507
Fee for service	14,050	-
Metis education kits	1,670	-
Amortization of deferred contributions of capital assets	507	634
Decommitted funding	-	(32,162)
Metis National Council	-	10,000
	<b>328,771</b>	<b>391,979</b>
<b>EXPENSES</b>		
Advertising and promotion	544	319
Amortization of capital assets	17,318	9,141
Audit	857	7,349
Bad debts	-	32
Bursaries	2,644	1,000
Equipment rentals	(225)	6,071
Insurance	4,919	-
Interest and bank charges	26	-
Interest on callable debt	8,050	8,889
Interest on obligations under capital lease	1,691	2,818
Meetings and conventions	180	667
Office supplies	1,381	2,077
Payroll services	1,888	2,167
Postage and courier	708	455
Printing and copying	5,300	(495)
Professional fees	3,659	-
Rent	54,280	71,101
Staff activities	1,902	864
Telephone	-	629
Training	5,240	220
Travel	5,197	8,476
Wages and employee benefits	187,819	147,296
	<b>303,378</b>	<b>269,076</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 25,393</b>	<b>\$ 122,903</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**

**Early Childhood Educator - Indigenous and Northern Affairs Canada (Schedule 22)**

**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Government of Canada	\$ -	\$ 229,301
Prior year unexpended funding	<b>93,883</b>	157,202
	<b>93,883</b>	386,503
<b>EXPENSES</b>		
Administration	<b>6,403</b>	26,762
Cultural events and activities	-	344
Equipment rentals	<b>2,324</b>	27,885
Learner materials	-	19,802
Office supplies	<b>296</b>	671
Postage and courier	<b>2</b>	109
Printing and copying	<b>62</b>	481
Professional fees	<b>714</b>	4,285
Technical support	<b>153</b>	1,208
Travel	<b>3,366</b>	10,342
Wages and employee benefits	<b>44,736</b>	200,732
	<b>58,056</b>	292,621
<b>CURRENT YEAR UNEXPENDED FUNDING</b>	<b>\$ 35,827</b>	<b>\$ 93,882</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Guardians Project (Schedule 23)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 50,000	\$ -
Deferred to subsequent year	(39,500)	-
	<b>10,500</b>	<b>-</b>
<b>EXPENSES</b>		
Administration	8,000	-
Professional fees	2,500	-
	<b>10,500</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Little Metis Sing with Me - St. Malo (Schedule 24)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Winnipeg Foundation	\$ 4,000	\$ 4,000
<b>EXPENSES</b>		
Office supplies	4,000	4,000
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Little Metis Sing with Me - Selkirk (Schedule 25)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Deferred from previous year	\$ -	\$ 2,110
<b>EXPENSES</b>		
Administration	-	400
Professional fees	-	1,710
	-	2,110
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Louis Riel Vocational College: Summary (Schedule 26)**  
**Year Ended March 31, 2019**

	Early Childhood Educator	Employment Counselor	Health Care Aid/Emergency Medical Responder	Other	2019	2018
<b>REVENUE</b>						
Tuition	\$ 223,629	\$ 13,500	\$ 25,721	\$ 147,774	\$ 410,624	\$ 202,542
Deferred from previous year	-	14,470	-	-	14,470	-
Fee for service	-	-	-	8,480	8,480	-
Miscellaneous	-	-	-	5,009	5,009	1,448
Fundraising	-	-	-	-	-	100
Deferred to subsequent year	-	-	-	(17,480)	(17,480)	(14,470)
	223,629	27,970	25,721	143,783	421,103	189,620
<b>EXPENSES</b>						
Administration	7,598	1,858	2,670	20,113	32,239	26,716
Advertising and promotion	-	-	-	579	579	20
Audit	-	-	-	2,000	2,000	2,000
Graduation	-	253	621	-	874	557
Insurance	-	-	-	912	912	378
Interest and bank charges	-	-	-	7	7	-
Learner materials	20,116	1,971	1,567	24,896	48,550	10,121
Meetings and conventions	-	-	-	21	21	30
Office supplies	11	-	6	1,567	1,584	1,040
Payroll services	-	-	-	161	161	-
Postage and courier	4	3	-	69	76	60
Printing and copying	1,502	63	822	7,836	10,223	4,328
Professional fees	930	1,000	-	7,621	9,551	5,087
Rent	4,250	-	-	11,526	15,776	11,620
Staff activities	-	-	-	200	200	87
Technical support	-	-	-	2,880	2,880	2,880
Telephone	-	-	160	1,179	1,339	1,949
Training	-	-	-	2,079	2,079	2,851
Travel	1,944	-	-	3,254	5,198	4,464
Wages and employee benefits	62,947	13,684	24,060	142,478	243,169	136,588
	99,302	18,832	29,906	229,378	377,418	210,776
<b>EXCESS (DEFICIENCY) OF</b>						
<b>REVENUE OVER EXPENSES</b>	\$ 124,327	\$ 9,138	\$ (4,185)	\$ (85,595)	\$ 43,685	\$ (21,156)

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.



**LOUIS RIEL INSTITUTE**  
**LRVC: Early Childhood Educator (Schedule 27)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Tuition	\$ 223,629	\$ -
<b>EXPENSES</b>		
Administration	7,598	-
Learner materials	20,116	-
Office supplies	11	-
Postage and courier	4	-
Printing and copying	1,502	-
Professional fees	930	-
Rent	4,250	-
Travel	1,944	-
Wages and employee benefits	62,947	-
	<b>99,302</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 124,327</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**LRVC: Employment Counselor (Schedule 28)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Deferred from previous year	\$ 14,470	\$ -
Tuition	13,500	108,000
Deferred to subsequent year	-	(14,470)
Miscellaneous	-	493
	<b>27,970</b>	<b>94,023</b>
<b>EXPENSES</b>		
Administration	1,858	617
Graduation	253	-
Learner materials	1,971	4,116
Postage and courier	3	-
Printing and copying	63	-
Professional fees	1,000	-
Wages and employee benefits	13,684	-
	<b>18,832</b>	<b>4,733</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 9,138</b>	<b>\$ 89,290</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**LRVC: Health Care Aid and Emergency Medical Responder (Schedule 29)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Tuition	\$ 25,721	\$ 25,787
Miscellaneous	-	710
	<b>25,721</b>	<b>26,497</b>
<b>EXPENSES</b>		
Administration	2,670	3,314
Graduation	621	-
Learner materials	1,567	512
Office supplies	6	73
Printing and copying	822	264
Telephone	160	160
Wages and employee benefits	24,060	22,019
	<b>29,906</b>	<b>26,342</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (4,185)</b>	<b>\$ 155</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**LRVC: Other (Schedule 30)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Tuition	\$ 147,774	\$ 68,755
Fee for service	8,480	-
Miscellaneous	5,009	245
Fundraising	-	100
Deferred to subsequent year	(17,480)	-
	<b>143,783</b>	<b>69,100</b>
<b>EXPENSES</b>		
Administration	20,113	22,785
Advertising and promotion	579	20
Audit	2,000	2,000
Graduation	-	557
Insurance	912	378
Interest and bank charges	7	-
Learner materials	24,896	5,493
Meetings and conventions	21	30
Office supplies	1,567	967
Payroll services	161	-
Postage and courier	69	60
Printing and copying	7,836	4,064
Professional fees	7,621	5,087
Rent	11,526	11,620
Staff activities	200	87
Technical support	2,880	2,880
Telephone	1,179	1,789
Training	2,079	2,851
Travel	3,254	4,464
Wages and employee benefits	142,478	114,569
	<b>229,378</b>	<b>179,701</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ (85,595)</b>	<b>\$ (110,601)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Metis Historic Tours of Manitoba (Schedule 31)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ -	\$ 21,420
Deferred from previous year	-	18,000
Decommitted funding	-	(2,247)
	-	37,173
<b>EXPENSES</b>		
Advertising and promotion	-	327
Equipment rentals	-	450
Meetings and conventions	-	57
Office supplies	-	604
Printing and copying	-	505
Professional fees	-	3,080
Training	-	350
Travel	-	443
Wages and employee benefits	-	31,657
	-	37,473
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ (300)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Michif Languages Act (Schedule 32)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Metis National Council	\$ -	\$ 157,500
<b>EXPENSES</b>		
Professional fees	-	69,014
Wages and employee benefits	-	87,670
	-	156,684
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 816</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Miniature Annual General Assembly (Schedule 33)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 3,227	\$ 4,000
Fundraising	2,000	-
	<b>5,227</b>	<b>4,000</b>
<b>EXPENSES</b>		
Meetings and conventions	150	-
Office supplies	2,322	443
Printing and copying	223	315
Professional fees	1,250	845
Wages and employee benefits	1,440	2,394
	<b>5,385</b>	<b>3,997</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (158)</b>	<b>\$ 3</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Mobile Literacy and Essential Skills Program (Schedule 34)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Government of Canada	\$ 1,030,326	\$ 15,769
Deferred from previous year	2,135	-
Deferred to subsequent year	(205,381)	(2,135)
	<b>827,080</b>	<b>13,634</b>
<b>EXPENSES</b>		
Office supplies	888	-
Postage and courier	626	-
Professional fees	96,422	13,594
Telephone	480	40
Vehicle	728,664	-
	<b>827,080</b>	<b>13,634</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.



**LOUIS RIEL INSTITUTE**  
**Standing Tall: Summary (Schedule 35)**  
**Year Ended March 31, 2019**

	Province of MB	MMF - ASETS	2019	2018
<b>REVENUE</b>				
Province of Manitoba	\$ 313,000	\$ -	\$ 313,000	\$ 313,000
Manitoba Metis Federation Inc.	-	77,647	77,647	77,470
Decommitted funding	-	(863)	(863)	(3,519)
	313,000	76,784	389,784	386,951
<b>EXPENSES</b>				
Administration	40,726	-	40,726	40,824
Advertising and promotion	2,943	-	2,943	2,714
Audit	1,000	-	1,000	-
Cultural events and activities	1,992	-	1,992	2,000
Equipment rentals	1,000	1,000	2,000	2,000
Graduation	983	-	983	-
Insurance	-	1,000	1,000	1,080
Learner materials	-	1,075	1,075	523
Meetings and conventions	-	819	819	630
Office supplies	1,510	1,727	3,237	5,394
Postage and courier	36	-	36	81
Printing and copying	-	1,295	1,295	2,487
Rent	-	5,760	5,760	5,760
Staff activities	1,012	-	1,012	990
Technical support	1,200	-	1,200	2,880
Telephone	-	1,303	1,303	1,438
Training	-	5,137	5,137	8,973
Travel	497	-	497	998
Wages and employee benefits	260,101	56,557	316,658	294,340
	313,000	75,673	388,673	373,112
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 1,111</b>	<b>\$ 1,111</b>	<b>\$ 13,839</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Standing Tall: Province of Manitoba (Schedule 36)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Province of Manitoba	\$ 313,000	\$ 313,000
<b>EXPENSES</b>		
Administration	40,726	40,824
Advertising and promotion	2,943	2,104
Audit	1,000	-
Cultural events and activities	1,992	2,000
Equipment rentals	1,000	1,000
Graduation	983	-
Learner materials	-	523
Office supplies	1,510	3,908
Postage and courier	36	81
Rent	-	5,760
Staff activities	1,012	990
Technical support	1,200	2,880
Travel	497	998
Wages and employee benefits	260,101	233,730
	<b>313,000</b>	<b>294,798</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ -</b>	<b>\$ 18,202</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Standing Tall: MMF - Aboriginal Skills & Employment Training Strategic Agreement**  
*(Schedule 37)*

**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 77,647	\$ 77,470
Decommitted funding	(863)	(3,519)
	<b>76,784</b>	<b>73,951</b>
<b>EXPENSES</b>		
Advertising and promotion	-	610
Equipment rentals	1,000	1,000
Insurance	1,000	1,080
Learner materials	1,075	-
Meetings and conventions	819	630
Office supplies	1,727	1,486
Printing and copying	1,295	2,487
Rent	5,760	-
Telephone	1,303	1,438
Training	5,137	8,973
Wages and employee benefits	56,557	60,610
	<b>75,673</b>	<b>78,314</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 1,111</b>	<b>\$ (4,363)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.

**LOUIS RIEL INSTITUTE**  
**Summer Students (Schedule 38)**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUE</b>		
Manitoba Metis Federation Inc.	\$ 15,387	\$ 22,176
Decommited funding	(3,159)	(3,435)
	<b>12,228</b>	<b>18,741</b>
<b>EXPENSES</b>		
Wages and employee benefits	12,162	21,073
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 66</b>	<b>\$ (2,332)</b>

We have not performed an audit or a review engagement in respect of these schedules and, accordingly, we express no assurance thereon.