

**Yellow Quill First Nation  
Administered by New Horizon  
First Nations Administration Inc.  
Financial Statements  
March 31, 2003**

**Yellow Quill First Nation  
Administered by  
New Horizon First Nations Administration Inc.  
March 31, 2003**

**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

Management is responsible for the preparation, integrity and fair presentation of the financial statements.

The financial statements have been prepared by management in accordance with generally accepted accounting principles. Financial statements are not precise since they contain certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen what it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

Management maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that financial information is relevant, reliable and accurate and the First Nation's assets are appropriately accounted for and adequately safeguarded.

During the fiscal year the First Nation was under Third Party Management. In ensuring that management fulfils its responsibility for financial reporting and internal control, the Third Party Manager reported to the Chief and Council and the Department of Indian and Northern Affairs Canada. In addition, the Third Party Manager reviewed the audited financial statements of the First Nation.

The financial statements have been audited by Edwin W. Chalupiak, CMA in accordance with generally accepted auditing standards on behalf of the members. The auditor has full and free access to the Third Party Manager.

  
Third Party Manager

**Chalupiak & Associates**  
1378 McIntyre Street, Regina SK S4R 0M8  
Phone (306) 359-3711 Fax (306) 565-3740

**Auditor's Report**

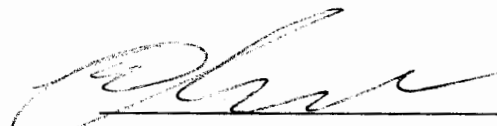
To the Members of  
**Yellow Quill First Nation**

We have audited the summary statement of financial position and the operating fund and capital fund balance sheets of **Yellow Quill First Nation, as managed by the third party manager, New Horizon First Nations Administration Inc.**, as at March 31, 2003, the statement of financial activities, the operating fund statement of revenue, expenditure and fund balances, the statements of changes in equity, and the statement of cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of **Yellow Quill First Nation, as managed by the third party manager, New Horizon First Nations Administration Inc.**, as at March 31, 2003 and the results of its operations for the year then ended in accordance with generally accepted accounting principles prescribed by the Department of Indian and Northern Affairs Canada as outlined in note 2 to the financial statements.

Regina, Saskatchewan  
June 3, 2003

  
Edwin W. Chalupiak, CMA

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Summary Statement of Financial Position**  
**March 31, 2003**

	<u>2003</u>	<u>2002</u>
<b><u>Assets</u></b>		
<b>Current assets</b>		
Bank - general operations	\$ 499,073	\$ 296,300
Bank - water project	675,264	84,434
Accounts receivable - note 8	77,478	129,479
Prepaid expenses - note 9	<u>88,734</u>	<u>69,905</u>
Total current assets	<u>1,340,549</u>	<u>580,118</u>
Due from Yellow Quill First Nation - note 3	871,101	413,785
Capital assets - note 10	<u>170,734</u>	<u>84,456</u>
	<u>\$ 2,382,384</u>	<u>\$ 1,078,359</u>
 <b><u>Liabilities and Band Equity</u></b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities - note 4	\$ 228,063	\$ 68,025
Deferred revenue - note 5	<u>1,020,477</u>	<u>235,080</u>
Total current liabilities	<u>1,248,540</u>	<u>303,105</u>
 <b>Equity</b>		
Operating surplus - appropriated - note 12	871,101	413,785
Operating surplus - unappropriated	92,009	277,013
Equity in capital assets	<u>170,734</u>	<u>84,456</u>
Total band equity	<u>1,133,844</u>	<u>775,254</u>
	<u>\$ 2,382,384</u>	<u>\$ 1,078,359</u>

Approved:



**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Operating Fund Balance Sheet**  
**March 31, 2003**

	<u>2003</u>	<u>2002</u>
<b><u>Assets</u></b>		
<b>Current assets</b>		
Bank - general operations	\$ 499,073	\$ 296,300
Bank - water project	675,264	84,434
Accounts receivable - note 8	77,478	129,479
Prepaid expenses - note 9	88,734	69,905
Total current assets	<u>1,340,549</u>	<u>580,118</u>
 <b>Due from Yellow Quill First Nation - note 3</b>	 <u>871,101</u>	 <u>413,785</u>
	 <u>\$ 2,211,650</u>	 <u>\$ 993,903</u>
 <b><u>Liabilities and Band Equity</u></b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities - note 4	\$ 228,063	\$ 68,025
Deferred revenue - note 5	<u>1,020,477</u>	<u>235,080</u>
Total current liabilities	<u>1,248,540</u>	<u>303,105</u>
 <b>Equity</b>		
Operating surplus - appropriated - note 12	871,101	413,785
Operating surplus - unappropriated	<u>92,009</u>	<u>277,013</u>
Total band equity	<u>963,110</u>	<u>690,798</u>
	 <u>\$ 2,211,650</u>	 <u>\$ 993,903</u>

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Capital Fund Balance Sheet**  
**March 31, 2003**

	2003	2002
<b><u>Assets</u></b>		
<b>Capital assets</b>		
Capital assets - note 10	\$ 170,734	\$ 84,456
Total capital assets	170,734	84,456
	\$ 170,734	\$ 84,456
<b><u>Liabilities and Band Equity</u></b>		
<b>Equity</b>		
Capital assets - note 10	\$ 170,734	\$ 84,456
Total equity	170,734	84,456
	\$ 170,734	\$ 84,456

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Operating Fund**  
**Statement of Changes in Equity**  
**For the Year Ended March 31, 2003**

	<u>2003</u>	<u>2002</u>
<b>Balance, beginning of the year</b>	\$ 690,798	\$ 122,085
<b>Add: current surplus (deficit)</b>	<u>272,312</u>	<u>568,713</u>
<b>Balance, end of the year</b>	<u>\$ 963,110</u>	<u>\$ 690,798</u>

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Capital Fund**  
**Statement of Changes in Equity**  
**For the Year Ended March 31, 2003**

	<u>2003</u>	<u>2002</u>
<b>Balance - beginning of the year</b>		
Capital assets	\$ 84,456	\$ 5,614
<b>Additions</b>		
Purchase of capital assets	107,742	80,245
<b>Deductions</b>		
Amortization of capital assets	<u>21,464</u>	<u>1,403</u>
<b>Balance - end of the year</b>	<u>\$ 170,734</u>	<u>\$ 84,456</u>

## Administered by New Horizon First Nations Administration Inc.

**Statement of Financial Activities  
For the Year Ended March 31, 2003**

	<u>Budget</u>	<u>2003</u>	<u>2002</u>
<b>Revenue</b>			
INAC	\$ 7,477,059	\$ 7,468,820	\$ 4,385,908
Saskatoon Tribal Council	1,465,647	1,473,281	1,444,462
Wadena School Division	160,216	160,218	199,926
Trust Funds	84,865	84,865	26,800
Other	46,172	20,358	42,726
Deferred revenue	<u>(656,316)</u>	<u>(785,397)</u>	<u>(97,705)</u>
Total revenue	<u>8,577,643</u>	<u>8,422,145</u>	<u>6,002,117</u>
<b>Expenditure</b>			
Education	1,613,899	1,553,250	1,536,694
Post secondary	810,071	801,557	796,097
Economic development	24,200	24,200	24,200
Band government	426,729	422,567	368,259
Lands and trust services	236,831	214,601	60,293
Community infrastructure - operations	527,088	504,162	519,540
Community infrastructure - capital	3,275,516	3,315,426	361,463
Housing	337,807	328,140	951,725
Self government	0	0	6,258
Social assistance	757,697	757,695	674,204
Social support services	<u>230,432</u>	<u>228,235</u>	<u>134,671</u>
Total expenditure	<u>8,240,270</u>	<u>8,149,833</u>	<u>5,433,404</u>
<b>Current surplus (deficit)</b>	<u>\$ 337,373</u>	272,312	568,713
<b>Prior surplus (deficit)</b>		<u>690,798</u>	<u>122,085</u>
<b>Cumulative surplus (deficit)</b>		<u>\$ 963,110</u>	<u>\$ 690,798</u>

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Statement of Cash Flows**  
**For the Year Ended March 31, 2003**

	<u>2003</u>	<u>2002</u>
<b>Cash provided by (used in) operations</b>		
Increase in band equity		
Operating Fund	\$ 272,312	\$ 568,713
Capital Fund	86,278	78,842
Amortization	21,464	1,403
From (applied to) current items		
Accounts receivable	52,001	(67,670)
Accounts payable	160,038	(39,738)
Due from Yellow Quill First Nation	(457,316)	(263,143)
Prepaid expenses	(18,829)	(69,905)
Deferred revenue	<u>785,397</u>	<u>97,705</u>
Total current items	<u>521,291</u>	<u>(342,751)</u>
Total from operations	901,345	306,207
<b>Cash provided by (used in) investment activities</b>		
Capital asset purchases	<u>(107,742)</u>	<u>(80,245)</u>
<b>Increase (decrease) in cash during the year</b>	793,603	225,962
<b>Cash, beginning of the year</b>	<u>380,734</u>	<u>154,772</u>
<b>Cash, end of the year</b>	<u>\$ 1,174,337</u>	<u>\$ 380,734</u>
<b>Cash consists of:</b>		
Bank - general fund	\$ 385,870	\$ 261,123
Bank - payroll	22,864	0
Bank - social assistance	90,339	35,177
Bank - water project	<u>675,264</u>	<u>84,434</u>
	<u>\$ 1,174,337</u>	<u>\$ 380,734</u>

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2003**

**1. General**

The Yellow Quill First Nation is an Indian Band subject to the provisions of the Indian Act.

The First Nation was under third party management for the fiscal year ended March 31, 2003. On October 1, 2000 there was a change in the third party manager, and the INAC funded programs were placed under the management of New Horizon First Nations Administration Inc. The third party management agreement provides the third party manager full authority to manage, control, review and approve payments and expenditures.

The third party management agreement expired on March 31, 2003. The third party management agreement has been renewed for the next fiscal year April 1, 2003 through March 31, 2004.

These financial statements include all of the revenues and expenditures for the year ended March 31, 2003 for activities that were under the control of the third party manager, New Horizon First Nations Administration Inc.

**2. Significant Accounting Policies**

These financial statements have been prepared according to generally accepted public sector accounting principles established by the CICA's Public Sector Accounting and Auditing Board and the "Year End Reporting Handbook" as outlined by the Department of Indian and Northern Affairs. Some of the significant accounting policies are as follows:

- (a) A fund basis of accounting is used. The various funds have been amalgamated for the purpose of presentation in the summary financial statements. Details of the operation of each fund are set out in the supplementary schedules. The following funds are maintained:
  - The operating fund which reports the general activities of the First Nation.
  - The capital fund which reports the capital assets of the First Nation together with their related financing.
- (b) Expenditures are accounted for in the period the goods or services are acquired and a liability is incurred, or transfers are due.
- (c) Revenue is recorded in the period specified in the funding agreements entered into with government agencies and other organizations. Funds received in advance of making the related expenditures are reflected as deferred revenue in the year of receipt and classified as such on the financial statements.

**2. Significant Accounting Policies (continued)**

- (d) Fixed assets are recorded at acquisition cost and are recorded on the capital fund balance sheet. Capital liabilities are reported on the capital fund balance sheet. The acquisition of capital assets that are not funded from capital financing sources are charged to current operations and reported as a transfer to the capital fund in the operations fund, and are also reported on the capital fund balance sheet with a corresponding increase in equity on the capital fund balance sheet. Loan payments including principle and interest are charged to current operations in the operations fund. The principle reduction is also reported on the capital fund balance sheet as a reduction in capital liability and an offsetting increase in equity on the capital fund balance sheet.
- (e) Capital assets are amortized annually with a corresponding reduction in equity in capital assets reported on the capital fund balance sheet. Assets are amortized over their expected useful life using the straight-line method. Buildings and improvements are amortized using a rate of 5% and general equipment is amortized using a rate of 20%.
- (f) The capital fund reports assets purchased since October 1, 2000.
- (g) First Nation trust funds are included as income in the operating fund only to the extent they have been received from the First Nation's capital and/or revenue trust funds. A receivable from the First Nation trust funds is recorded for any authorized expenditure incurred for which reimbursement has not yet been received. The amounts on deposit with Government of Canada are audited by the Auditor General of Canada.
- (h) In order to properly match revenues and expenditures in the correct accounting period, and to properly assign responsibility to the applicable parties, expenditures incurred, or revenues received, for activities that occurred prior to October 31, 2000 are reported as "Due to(from) the Yellow Quill First Nation on the operating fund balance sheet. Also, any expenditures in the current accounting period pertaining to activities that occurred in the current accounting period, for which the third party manager is not financially responsible for and the third party manager has not received revenue to offset these expenditures, are reported as "Due to(from) the Yellow Quill First Nation.

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2003**

**3. Due from Yellow Quill First Nation**

The third party manager makes expenditures on behalf of the Yellow Quill First Nation for liabilities incurred prior to being appointed as third party manager. These expenditures, along with certain other expenditures as explained in note #2(h) are recorded as a receivable from the Yellow Quill First Nation.

	2003
Paid in the March 31, 2001 fiscal year (net, 6 months)	\$ 150,642
Paid in the March 31, 2002 fiscal year	263,143
Paid in the March 31, 2003 fiscal year	
Adjustment - March 31, 2001 INAC receivable	13,539
Kramer Tractor	45,000
Archerwill Co-op	65,000
Peace Hills Trust	125,000
Woodland Building Products	84,611
Case Credit	27,942
Sask Energy Gasification loan	78,411
Brennan Office Supplies	13,278
Other suppliers	4,535
	457,316
Balance due from the First Nation, March 31, 2003	\$ 871,101

**4. Accounts Payable**

	2003
General suppliers	\$ 89,072
Woodland Home & Building	74,025
SaskEnergy	54,241
CCRA	10,725
Total	\$ 228,063

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2003**

**5. Deferred Revenue**

	2003	2002
Water project	\$ 661,200	\$ 84,423
Student transportation	85,000	80,000
National Child Benefit	66,136	0
Service delivery	37,880	0
Capital housing	34,650	46,448
Education reform	30,650	0
Fire protection	20,319	0
Claims settlement meetings	20,000	0
IMDP	18,015	0
Education fit-up	15,923	0
Crop damage	14,870	0
Gasification project	8,992	20,271
Family violence	4,842	0
Claims research	2,000	2,000
Emergency renovations	0	1,938
Total	\$ 1,020,477	\$ 235,080

**6. Related Party Transactions**

Transactions with related parties are in the normal course of business, and are for fair consideration that is mutually agreed upon by the related parties.

**7. Economic Dependence**

A major portion of the revenue is received pursuant to a funding arrangement with Indian and Northern Affairs Canada.

**8. Accounts Receivable**

The accounts receivable are comprised of the following:

	2003	2002
INAC	\$ 0	\$ 43,290
Saskatoon Tribal Council	73,573	84,636
Other	3,905	1,553
Total	\$ 77,478	\$ 129,479

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2003**

**9. Prepaid Expenses**

	2003	2002
Social assistance payments	\$ 13,063	\$ 11,149
Claims settlement expenses	20,000	0
Post secondary payments	46,791	56,435
Insurance	8,880	2,321
Total	\$ 88,734	\$ 69,905

**10. Capital Assets**

	2003			2002		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Equipment	\$ 193,601	\$ 22,867	\$ 170,734	\$ 85,859	\$ 1,403	\$ 84,456

**11. INAC Revenue**

The following is a reconciliation of the funds received from INAC:

	2003	2002
Balance per INAC confirmation		
Agreement - comprehensive	\$ 3,520,590	\$ 3,342,457
Agreement - water systems	0	280,000
Agreement - sanitation systems	0	119,000
Agreement - water and sewer systems	3,700,000	0
Agreement - municipal services	129,420	41,500
Agreement - housing	130,000	600,000
	7,480,010	4,382,957
Previous year - receivable		
Basic needs	(2,951)	0
Current year - payable		
Basic needs	(5,269)	0
Special needs	(2,970)	0
Current year - receivable		
Basic needs	0	2,951
Balance per financial statements	\$ 7,468,820	\$ 4,385,908

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended March 31, 2003**

**12. Appropriated Operating Surplus**

The third party manager has entered into an agreement with INAC to administer the affairs of the First Nation on behalf of the members of the First Nation. The third party manager has utilized a portion of the operating surplus to reduce other financial obligations of the First Nation (refer to note #3). This amount is recorded on the financial statements as "Due from the First Nation". A restriction of this amount has been placed on the operating surplus and reported as "appropriated surplus" on the balance sheet.

**Yellow Quill First Nation  
Administered by New Horizon First Nations Administration Inc.  
Statement of Revenue, Expenditures and Fund Balances  
For the Year Ended March 31, 2003**

	Revenue				Expenditures				Surplus (Deficit)		Cumulative
	INAC	Other Revenue	Deferred	Transfers	Total Revenue	Total Expenditures	Surplus (Deficit)	Prior Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
<b>Education</b>											
2140 Instructional Services	Page 18	\$ 1,034,300	\$ 122,841	\$ 0	\$ (51,923)	\$ 1,105,218	\$ 1,048,068	\$ 57,150	\$ 33,282	\$ 90,432	
2141 Special Education	Page 18	123,062	0	0	0	123,062	140,576	(17,514)	32,322	14,808	
2157 Transportation	Page 19	89,500	37,376	(5,000)	96,923	218,799	206,009	12,790	(12,790)	0	
3500 Summer Student Program	Page 19	0	0	0	0	0	4,285	(4,285)	4,285	0	
2161 Support Services	Page 20	114,500	0	0	12,000	126,500	125,393	1,107	14,230	15,337	
2908 Education Reform	Page 20	0	62,372	(30,650)	(12,000)	19,722	28,919	(9,197)	9,197	0	
Total Education		1,361,362	222,589	(35,650)	45,000	1,593,301	1,553,250	40,051	80,526	120,577	
<b>2176 Post Secondary</b>	Page 21	0	916,800	0	(85,000)	831,800	801,557	30,243	162,345	192,588	
<b>7000 Economic Development</b>	Page 22	0	84,200	0	0	84,200	24,200	60,000	60,000	120,000	
<b>Band Government Support</b>											
2390 Band Support	Page 23	320,000	6,856	0	(2,758)	324,098	325,608	(1,510)	150,743	149,233	
2430 Training and Development IMDF	Page 24	4,066	15,499	(18,015)	0	1,550	0	1,550	2,566	4,116	
2400 Band Employee Benefits	Page 24	102,134	0	0	0	102,134	96,959	5,175	(3,328)	1,847	
Total Band Government		426,200	22,355	(18,015)	(2,758)	427,782	422,567	5,215	149,981	155,196	
<b>Lands and Trust Services</b>											
2125 Trust Funds	Page 25	0	84,865	0	0	84,865	84,955	(90)	90	0	
3350 Claims Research	Page 25	0	0	0	0	0	0	0	0	0	
2001 Regional Lands Management	Page 26	11,327	0	0	0	11,327	11,327	0	0	0	
2002 Land Management training	Page 26	6,678	0	0	0	6,678	5,436	1,242	0	1,242	
2012 Environmental Site Assessment	Page 27	4,000	0	0	168	4,168	4,168	0	0	0	
2124 Rural Access Negotiations	Page 27	100,000	0	0	0	100,000	100,000	0	0	0	
3397 Claim Settlement Meetings	Page 28	20,000	0	(20,000)	0	0	0	0	0	0	
2047 Band Membership	Page 28	17,447	0	0	(168)	17,279	8,715	8,564	9,532	18,096	
Total Land and Trust		159,452	84,865	(20,000)	0	224,317	214,601	9,716	9,622	19,338	
<b>Community Infrastructure (operations)</b>											
2277 Roads and Bridges	Page 29	61,574	6,545	0	0	68,119	65,769	2,350	(22,916)	(20,566)	
2278 Sanitation Systems	Page 29	27,938	0	0	0	27,938	18,554	9,384	8,039	17,423	
2279 Water Systems	Page 30	135,502	0	0	65,663	201,165	179,548	21,617	30,250	51,867	
2284 Other Protection	Page 30	6,025	0	0	(6,025)	0	0	0	0	0	
2282 Community Buildings	Page 31	30,978	0	0	6,985	37,963	30,476	7,487	(17,405)	(9,918)	
2276 Fire Protection	Page 31	10,974	405	(20,319)	0	(8,940)	652	(9,592)	9,592	0	
2295 School Maintenance	Page 32	234,121	405	0	0	234,526	209,163	25,363	(1,207)	24,156	
2280 Electrical Systems	Page 32	960	0	0	(960)	0	0	0	0	0	
Total Community Operations		508,072	7,355	(20,319)	65,663	560,771	504,162	56,609	6,353	62,962	

**Yellow Quill First Nation**  
**Administered by New Horizon First Nations Administration Inc.**  
**Statement of Revenue, Expenditures and Fund Balances**  
**For the Year Ended March 31, 2003**

	Revenue				Expenditures		Surplus (Deficit)		Cumulative Surplus (Deficit)
	INAC	Other Revenue	Deferred	Transfers	Total Revenue	Total Expenditures	Surplus (Deficit)	Prior Surplus (Deficit)	
<b>Community Infrastructure (capital)</b>									
Page 33 2257 Gasification	10,000	99,773	11,279	0	121,052	41,882	79,170	0	79,170
Page 33 2255 Water System	3,700,000	756	(576,777)	(80,533)	3,043,446	3,043,446	0	0	0
Page 34 2338 Lagoon/Jet Replacement	119,420	54,025	0	0	173,445	174,671	(1,226)	0	(1,226)
Page 34 2256 Crop Damage Compensation	0	0	(14,870)	14,870	0	0	0	0	0
Page 35 2267 Education Fit-up	0	31,350	(15,923)	40,000	55,427	55,427	0	0	0
Total Community Infrastructure (capital)	<u>3,829,420</u>	<u>185,904</u>	<u>(596,291)</u>	<u>(25,663)</u>	<u>3,393,370</u>	<u>3,315,426</u>	<u>77,944</u>	<u>0</u>	<u>77,944</u>
<b>Housing</b>									
Page 36 2339 Renovations project	130,000	20,798	1,938	0	152,736	179,758	(27,022)	0	(27,022)
Page 37 2337 Renovations	0	17,752	0	0	17,752	65,856	(48,104)	(60,299)	(108,403)
Page 38 2822 Overcrowding	0	0	0	0	0	0	0	0	0
Page 38 2571 Housing Initiative	0	0	0	0	0	0	0	0	0
Page 39 2336 New Housing	0	176,104	11,798	0	187,902	82,526	105,376	109,617	214,993
Total Housing	<u>130,000</u>	<u>214,654</u>	<u>13,736</u>	<u>0</u>	<u>358,390</u>	<u>328,140</u>	<u>30,250</u>	<u>49,318</u>	<u>79,568</u>
<b>Self-Government</b>									
Page 40 2900 First Nations Governance	0	0	0	2,758	2,758	0	2,758	(2,758)	0
Total Self-Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,758</u>	<u>2,758</u>	<u>0</u>	<u>2,758</u>	<u>(2,758)</u>	<u>0</u>
<b>Social Assistance</b>									
Page 41 2180 Basic Needs	660,121	0	0	1,183	661,304	661,304	0	0	0
Page 41 2190 Special Needs	62,258	0	0	(72,880)	(10,622)	62,258	(72,880)	72,880	0
Page 42 2195 Service Delivery	60,500	0	(37,880)	101,697	124,317	34,133	90,184	44,753	134,937
Total Social Assistance	<u>782,879</u>	<u>0</u>	<u>(37,880)</u>	<u>30,000</u>	<u>774,999</u>	<u>757,695</u>	<u>17,304</u>	<u>117,633</u>	<u>134,937</u>
<b>Social Support Services</b>									
Page 43 2620 National Child Benefit	260,821	0	(66,136)	(30,000)	164,685	222,463	(57,778)	57,778	0
Page 44 2200 Family violence	10,614	0	(4,842)	0	5,772	5,772	0	0	0
Total Social Support Services	<u>271,435</u>	<u>0</u>	<u>(70,978)</u>	<u>(30,000)</u>	<u>170,457</u>	<u>228,235</u>	<u>(57,778)</u>	<u>57,778</u>	<u>0</u>
	<u>\$ 7,468,820</u>	<u>\$ 1,738,722</u>	<u>\$ (785,397)</u>	<u>\$ 0</u>	<u>\$ 8,422,145</u>	<u>\$ 8,149,833</u>	<u>\$ 272,312</u>	<u>\$ 690,798</u>	<u>\$ 963,110</u>

Appropriated surplus \$ 871,101  
Unappropriated surplus 92,009  
\$ 963,110