

**Yellow Quill First Nation
Administered by New Horizon
First Nations Administration Inc.
Financial Statements
March 31, 2004**

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**Yellow Quill First Nation
Administered by
New Horizon First Nations Administration Inc.
March 31, 2004**

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

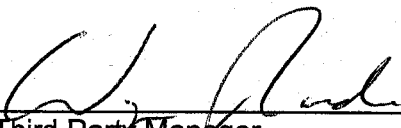
Management is responsible for the preparation, integrity and fair presentation of the financial statements.

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
1221 Osler Street, Regina, SK S4R 1W4
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, 2004, 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, 2004 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 24, 2004

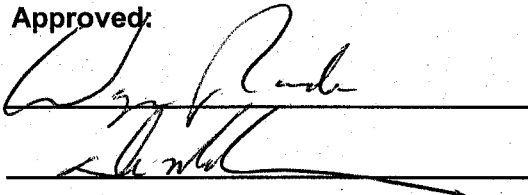


Edwin W. Chalupiak, CMA

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Summary Statement of Financial Position
March 31, 2004

	<u>2004</u>	<u>2003</u>
<u>Assets</u>		
Current assets		
Bank - general operations	\$ 470,140	\$ 499,073
Bank - water project	824,541	675,264
Accounts receivable - note 7	234,293	77,478
Prepaid expenses - note 9	<u>157,944</u>	<u>88,734</u>
Total current assets	<u>1,686,918</u>	<u>1,340,549</u>
Due from Yellow Quill First Nation - note 5	1,031,490	871,101
Capital assets - note 10	<u>186,289</u>	<u>170,734</u>
	<u>\$ 2,904,697</u>	<u>\$ 2,382,384</u>
 <u>Liabilities and Band Equity</u>		
Current liabilities		
Accounts payable and accrued liabilities - note 6	\$ 109,265	\$ 228,063
Deferred revenue - note 8	<u>1,287,423</u>	<u>1,020,477</u>
Total current liabilities	<u>1,396,688</u>	<u>1,248,540</u>
 Equity		
Operating surplus - appropriated - note 11	1,031,490	871,101
Operating surplus - unappropriated	290,230	92,009
Equity in capital assets	<u>186,289</u>	<u>170,734</u>
Total band equity	<u>1,508,009</u>	<u>1,133,844</u>
	<u>\$ 2,904,697</u>	<u>\$ 2,382,384</u>

Approved:



Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Operating Fund Balance Sheet
March 31, 2004

	<u>2004</u>	<u>2003</u>
<u>Assets</u>		
Current assets		
Bank - general operations	\$ 470,140	\$ 499,073
Bank - water project	824,541	675,264
Accounts receivable - note 7	234,293	77,478
Prepaid expenses - note 9	<u>157,944</u>	<u>88,734</u>
Total current assets	<u>1,686,918</u>	<u>1,340,549</u>
 Due from Yellow Quill First Nation - note 5	 <u>1,031,490</u>	 <u>871,101</u>
	 <u>\$ 2,718,408</u>	 <u>\$ 2,211,650</u>
 <u>Liabilities and Band Equity</u>		
Current liabilities		
Accounts payable and accrued liabilities - note 6	\$ 109,265	\$ 228,063
Deferred revenue - note 8	<u>1,287,423</u>	<u>1,020,477</u>
Total current liabilities	<u>1,396,688</u>	<u>1,248,540</u>
 Equity		
Operating surplus - appropriated - note 11	1,031,490	871,101
Operating surplus - unappropriated	<u>290,230</u>	<u>92,009</u>
Total band equity	<u>1,321,720</u>	<u>963,110</u>
	 <u>\$ 2,718,408</u>	 <u>\$ 2,211,650</u>

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Capital Fund Balance Sheet
March 31, 2004

	<u>2004</u>	<u>2003</u>
<u>Assets</u>		
Capital assets		
Capital assets - note 10	\$ 186,289	\$ 170,734
Total capital assets	<u>186,289</u>	<u>170,734</u>
	<u>\$ 186,289</u>	<u>\$ 170,734</u>
<u>Liabilities and Band Equity</u>		
Equity		
Capital assets - note 10	\$ 186,289	\$ 170,734
Total equity	<u>186,289</u>	<u>170,734</u>
	<u>\$ 186,289</u>	<u>\$ 170,734</u>

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, 2004

	<u>2004</u>	<u>2003</u>
Balance, beginning of the year	\$ 963,110	\$ 690,798
Add: current surplus (deficit)	<u>358,610</u>	<u>272,312</u>
Balance, end of the year	<u>\$ 1,321,720</u>	<u>\$ 963,110</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, 2004

	<u>2004</u>	<u>2003</u>
Balance - beginning of the year		
Capital assets	\$ 170,734	\$ 84,456
Additions		
Purchase of capital assets	63,954	107,742
Deductions		
Amortization of capital assets	<u>48,399</u>	<u>21,464</u>
Balance - end of the year	<u>\$ 186,289</u>	<u>\$ 170,734</u>

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Statement of Financial Activities
For the Year Ended March 31, 2004

	<u>Budget</u>	<u>2004</u>	<u>2003</u>
Revenue			
INAC	\$ 6,751,993	\$ 6,738,752	\$ 7,468,820
Saskatoon Tribal Council	1,428,037	1,500,628	1,473,281
Wadena School Division	0	176,183	160,218
Trust Funds	0	41,700	84,865
Other	193,154	31,303	20,358
Deferred revenue	29,945	(266,946)	(785,397)
Transfers	29,304	0	0
Total revenue	<u>8,432,433</u>	<u>8,221,620</u>	<u>8,422,145</u>
Expenditure			
Education	1,675,999	1,630,223	1,553,250
Post secondary	928,400	851,500	801,557
Economic development	24,200	24,200	24,200
Band government	443,349	419,257	422,567
Lands and trust services	92,893	93,606	214,601
Community infrastructure - operations	627,813	542,760	504,162
Community infrastructure - capital	2,743,192	2,758,485	3,315,426
Housing	395,617	417,530	328,140
Social assistance	834,042	864,307	757,695
Social support services	348,837	261,142	228,235
Total expenditure	<u>8,114,342</u>	<u>7,863,010</u>	<u>8,149,833</u>
Current surplus (deficit)	<u>\$ 318,091</u>	358,610	272,312
Prior surplus (deficit)		<u>963,110</u>	<u>690,798</u>
Cumulative surplus (deficit)		<u>\$ 1,321,720</u>	<u>\$ 963,110</u>

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Statement of Cash Flows
For the Year Ended March 31, 2004

	<u>2004</u>	<u>2003</u>
Cash provided by (used in) operations		
Increase in band equity		
Operating Fund	\$ 358,610	\$ 272,312
Capital Fund	15,555	86,278
Amortization	48,399	21,464
From (applied to) current items		
Accounts receivable	(156,815)	52,001
Accounts payable	(118,798)	160,038
Due from Yellow Quill First Nation	(160,389)	(457,316)
Prepaid expenses	(69,210)	(18,829)
Deferred revenue	266,946	785,397
Total current items	<u>(238,266)</u>	<u>521,291</u>
Total from operations	184,298	901,345
Cash provided by (used in) investment activities		
Capital asset purchases	<u>(63,954)</u>	<u>(107,742)</u>
Increase (decrease) in cash during the year	120,344	793,603
Cash, beginning of the year	<u>1,174,337</u>	<u>380,734</u>
Cash, end of the year	<u>\$ 1,294,681</u>	<u>\$ 1,174,337</u>
Cash consists of:		
Bank - general fund	\$ 365,449	\$ 385,870
Bank - payroll	63,658	22,864
Bank - social assistance	41,033	90,339
Bank - water project	824,541	675,264
	<u>\$ 1,294,681</u>	<u>\$ 1,174,337</u>

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2004

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, 2004. 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, 2004. The third party management agreement has been renewed for the next fiscal year April 1, 2004 through March 31, 2005.

These financial statements include all of the revenues and expenditures for the year ended March 31, 2004 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.

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2004

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.

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%.

- (e) The capital fund reports assets purchased since October 1, 2000.
- (f) 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.
- (g) 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 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 from the Yellow Quill First Nation".

3. 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.

4. Economic Dependence

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

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2004

5. 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(g) are recorded as a receivable from the Yellow Quill First Nation.

	2004
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	457,316
Paid in the March 31, 2004 fiscal year	
PHT loan payment	65,000
Woodland Building Products	35,389
03/04 CEDO funds to PHT	60,000
	160,389
Balance due from the First Nation, March 31, 2004	\$ 1,031,490

6. Accounts Payable

	2004	2003
General suppliers	\$ 98,932	\$ 89,072
Woodland Home & Building	0	74,025
Sask Energy (gasification loan)	0	54,241
CCRA	10,333	10,725
	\$ 109,265	\$ 228,063

7. Accounts Receivable

The accounts receivable are comprised of the following:

	2004	2003
INAC	\$ 35,489	\$ 0
Saskatoon Tribal Council	154,986	73,573
Other	43,818	3,905
	\$ 234,293	\$ 77,478

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2004

8. Deferred Revenue

	<u>2004</u>	<u>2003</u>
Capital community buildings	\$ 2,948	\$ 0
Capital housing	0	34,650
Capital renovations	37,261	0
Claims research	2,000	2,000
Claims settlement meetings	20,000	20,000
Crop damage	0	14,870
Education reform	0	30,650
Education fit-up	19,133	15,923
Family violence	10,444	4,842
Fire protection	35,170	20,319
Gasification project	0	8,992
IMDP	17,497	18,015
Labour force development	656	0
National Child Benefit	82,331	66,136
New paths	90,192	0
Post secondary	75,000	0
Service delivery	0	37,880
Special education	2,207	0
Specific claims	12,685	0
Student transportation	0	85,000
Summer students	63,658	0
Water - O & M	11,500	0
Water project	804,741	661,200
	<u>\$ 1,287,423</u>	<u>\$ 1,020,477</u>

9. Prepaid Expenses

	<u>2004</u>	<u>2003</u>
Social assistance payments	\$ 19,248	\$ 13,063
Post secondary payments	62,399	46,791
Claims settlement meetings	20,000	20,000
Insurance	46,127	8,880
Other	10,170	0
	<u>\$ 157,944</u>	<u>\$ 88,734</u>

10. Capital Assets

	<u>2004</u>			<u>2003</u>		
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Equipment	<u>\$ 234,692</u>	<u>\$ 48,399</u>	<u>\$ 186,289</u>	<u>\$ 192,198</u>	<u>\$ 21,464</u>	<u>\$ 170,734</u>

Yellow Quill First Nation
Administered by New Horizon First Nations Administration Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2004

11. 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 #5). 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.

12. INAC Revenue

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

	<u>2004</u>	<u>2003</u>
Balance per INAC confirmation		
Agreement - comprehensive	\$ 3,770,293	\$ 3,520,590
Agreement - water systems	2,940,000	3,700,000
Agreement - municipal services	0	129,420
Agreement - housing	<u>0</u>	<u>130,000</u>
	<u>6,710,293</u>	<u>7,480,010</u>
Previous year - receivable		
Basic needs	0	(2,951)
Current year - payable		
Basic needs	0	(5,269)
Special needs	(5,110)	(2,970)
Current year - receivable		
Basic needs	<u>33,569</u>	<u>0</u>
Balance per financial statements	<u>\$ 6,738,752</u>	<u>\$ 7,468,820</u>

**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, 2004**

	Revenue			Expenditures			Surplus (Deficit)		Cumulative
	INAC	Other Revenue	Deferred	Transfers	Total Revenue	Total Expenditures	Surplus (Deficit)	Prior Surplus (Deficit)	Surplus (Deficit)
Education									
Instructional Services	Page 17	\$ 1,004,100	\$ 0	\$ 13,000	\$ 1,162,690	\$ 994,340	\$ 168,350	\$ 90,432	\$ 258,782
Special Education	Page 18	255,463	(2,207)	0	256,256	256,256	0	14,808	14,808
New Paths	Page 18	122,600	(90,192)	0	32,408	32,408	0	0	0
Student Transportation	Page 19	89,500	85,000	0	205,094	185,877	19,217	0	19,217
Summer Student Program	Page 19	0	(63,658)	0	36,994	36,994	0	0	0
Support Services	Page 20	109,900	0	17,000	126,900	126,563	337	15,337	15,674
Education Reform	Page 20	0	30,650	0	30,650	30,193	457	0	457
		<u>1,581,563</u>	<u>(40,407)</u>	<u>30,000</u>	<u>1,850,992</u>	<u>1,662,631</u>	<u>188,361</u>	<u>120,577</u>	<u>308,938</u>
Post Secondary	Page 21	0	(75,000)	0	853,400	851,500	1,900	192,588	194,488
Economic Development	Page 22	0	0	0	84,200	24,200	60,000	120,000	180,000
Band Government Support									
Band Support	Page 23	320,000	9,935	0	329,935	291,875	38,060	149,233	187,293
Training and Development IMDP	Page 24	4,066	0	518	4,584	8,700	(4,116)	4,116	0
Band Employee Benefits	Page 24	118,134	0	0	118,134	118,682	(548)	1,847	1,299
		<u>442,200</u>	<u>9,935</u>	<u>518</u>	<u>452,653</u>	<u>419,257</u>	<u>33,396</u>	<u>155,196</u>	<u>188,592</u>
Lands and Trust Services									
Trust Funds	Page 25	0	41,700	0	41,700	41,961	(261)	0	(261)
Claims Research	Page 25	0	0	0	0	0	0	0	0
Specific Claims Administration	Page 25	12,685	(12,685)	0	0	0	0	0	0
Regional Lands Management	Page 26	38,205	0	0	38,205	39,527	(1,322)	0	(1,322)
Land Management Training	Page 26	0	0	0	0	0	0	1,242	1,242
Environmental Site Assessment	Page 27	0	0	0	0	0	0	0	0
Rural Access Negotiations	Page 27	0	0	0	0	0	0	0	0
Claim Settlement Meetings	Page 28	0	0	0	0	0	0	0	0
Band Membership	Page 28	17,802	0	0	17,802	12,118	5,684	18,096	23,780
		<u>68,692</u>	<u>(12,685)</u>	<u>0</u>	<u>97,707</u>	<u>93,606</u>	<u>4,101</u>	<u>19,338</u>	<u>23,439</u>
Community Infrastructure (operations)									
Roads and Bridges	Page 29	61,574	856	0	62,430	42,596	19,834	(20,566)	(732)
Sanitation Systems	Page 29	28,073	0	0	28,073	26,057	2,016	17,423	19,439
Water Systems	Page 30	176,599	0	(11,500)	235,795	204,111	31,684	51,867	83,551
Other Protection	Page 30	6,024	0	(6,024)	0	0	0	0	0
Community Buildings	Page 31	30,978	0	6,984	37,962	34,274	3,688	(9,918)	(6,230)
Fire Protection	Page 31	10,974	15,000	(14,851)	11,123	11,123	0	0	0
School Maintenance	Page 32	234,121	0	0	234,121	224,599	9,522	24,156	33,678
Electrical Systems	Page 32	960	0	(960)	0	0	0	0	0
		<u>549,303</u>	<u>15,856</u>	<u>(26,351)</u>	<u>609,504</u>	<u>542,760</u>	<u>66,744</u>	<u>62,962</u>	<u>129,706</u>

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, 2004

	INAC	Other Revenue	Deferred	Transfers	Total Revenue	Total Expenditures	Surplus (Deficit)	Prior Surplus (Deficit)	Cumulative Surplus (Deficit)
Community Infrastructure (capital)									
Page 33 Gasification	0	0	8,992	0	8,992	11,850	(2,858)	79,170	76,312
Page 33 Water System	2,940,000	575	(143,541)	(70,696)	2,726,338	2,726,338	0	0	0
Page 34 Lagoon/Jet Replacement	0	0	0	0	0	0	0	(1,226)	(1,226)
Page 34 Crop Damage Compensation	0	0	14,870	0	14,870	14,870	0	0	0
Page 35 Capital Community Buildings	0	11,104	(2,948)	0	8,156	8,156	0	0	0
Page 35 Education Fit-up	0	8,637	(3,210)	0	5,427	5,427	0	0	0
	<u>2,940,000</u>	<u>20,316</u>	<u>(125,837)</u>	<u>(70,696)</u>	<u>2,763,783</u>	<u>2,766,641</u>	<u>(2,858)</u>	<u>77,944</u>	<u>75,086</u>
Housing									
Page 36 Renovations project	0	0	0	0	0	0	0	(27,022)	(27,022)
Page 37 Renovations	0	227,486	(37,261)	0	190,225	237,790	(47,565)	(108,403)	(155,968)
Page 38 New Housing	0	136,349	34,650	0	170,999	139,176	31,823	214,993	246,816
	<u>0</u>	<u>363,835</u>	<u>(2,611)</u>	<u>0</u>	<u>361,224</u>	<u>376,966</u>	<u>(15,742)</u>	<u>79,568</u>	<u>63,826</u>
Self-Government									
Page 39 First Nations Governance	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Social Assistance									
Page 40 Basic Needs	725,742	0	0	0	725,742	727,492	(1,750)	0	(1,750)
Page 40 Special Needs	62,893	0	0	0	62,893	62,893	0	0	0
Page 41 Service Delivery	60,500	0	37,880	0	98,380	73,922	24,458	134,937	159,395
Total Social Assistance	<u>849,135</u>	<u>0</u>	<u>37,880</u>	<u>0</u>	<u>887,015</u>	<u>864,307</u>	<u>22,708</u>	<u>134,937</u>	<u>157,645</u>
Social Support Services									
Page 42 National Child Benefit	297,415	0	(16,195)	(30,000)	251,220	251,220	0	0	0
Page 43 Family Violence	10,444	0	(5,602)	0	4,842	4,842	0	0	0
Page 43 Labour Force Development	0	5,736	(656)	0	5,080	5,080	0	0	0
	<u>307,859</u>	<u>5,736</u>	<u>(22,453)</u>	<u>(30,000)</u>	<u>261,142</u>	<u>261,142</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 6,738,752</u>	<u>\$ 1,749,814</u>	<u>\$ (266,946)</u>	<u>\$ 0</u>	<u>\$ 8,221,620</u>	<u>\$ 7,863,010</u>	<u>\$ 358,610</u>	<u>\$ 963,110</u>	<u>\$ 1,321,720</u>

Appropriated surplus \$ 1,031,490
Unappropriated surplus 290,230
\$ 1,321,720