

Pikangikum First Nation
Schedule of Federal Government Funding
March 31, 2010

Auditors' Report



MEYERS NORRIS PENNY LLP

To the Members of Pikangikum First Nation:

We have audited the Schedule of Federal Government Funding for Pikangikum First Nation as at March 31, 2010 in accordance with the Department of Indian and Northern Affairs Canada Year-End Reporting Handbook dated January 2008. This financial information is the responsibility of the First Nation's management. Our responsibility is to express an opinion on this financial information based on our audit.

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

In our opinion, this schedule presents fairly, in all material respects, all federal government funding received by the First Nation during the year ended March 31, 2010 in accordance with the Department of Indian and Northern Affairs Canada Year-End Reporting Handbook dated January 2008.

Meyers Norris Penny LLP

Kenora, Ontario

October 7, 2010

Chartered Accountants

Licensed Public Accountants



CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
315 MAIN STREET SOUTH, KENORA, ON P9N 1T4
1-866-381-3338 PH. (807) 468-3338 FAX (807) 468-1418 mnp.ca

Pikangikum First Nation
Schedule of Federal Government Funding
For the year ended March 31, 2010

Federally Funded Programs and Services Directly Funded by the Government of Canada		Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Total Expenditure from All Sources	Unexpended Federal Funding End of Year
INAC							
New Paths	page 23	82,000			82,000	82,000	-
Education - Operations	page 24	4,424,410	463,454		4,887,864	3,818,918	1,068,946.00
Education - Enhanced Teachers Salaries	page 25	313,600		(3,230)	310,370	310,370	-
Education - Special Education	page 26	508,177		-	508,177	508,177	-
Education - Teacher recruitment	page 27	26,000			26,000	26,000	-
Education - Transportation	page 29	154,400			154,400	151,400	-
Band Employee Benefits - Contribution	page 30	305,800			305,800	305,800	-
Parental and Community Engagement Strategy	page 31	12,000			12,000	12,000	-
Provincial School - Transportation	page 33	18,000			18,000	18,000	-
Band Support	page 35	840,994			840,994	840,994	-
Indian Registry	page 36	1,000			1,000	1,000	-
Economic Development	page 39	168,400			168,400	168,400	-
National Child Benefit	page 41	739,920		(41,488)	698,432	-	698,432.00
NCB - Peer Helpers	page 46	-		(8,980)	(8,980)	(8,980)	-
NCB - Kid's Place	page 48	-		(32,978)	(32,978)	(32,978)	-
NCB - Winter Solstice	page 49	-		(16,520)	(16,520)	(16,520)	-
NCB - Land Based Learning	page 52	-		(36,088)	(36,088)	(36,088)	-
NCB - Minosaywin	page 53	-		(5,595)	(5,595)	(5,595)	-
Social Assistance - Employment and Training	page 55	654,634	249,949		904,583	128,064	776,519.00
Environmental Site Assessments	page 66	33,700	25,118		58,818	51,298	7,520.00
Summer Work Experience	page 70	30,300		-	30,300	30,300	-
Winter Roads Contribution	page 71	53,038			53,038	53,038	-
Social Assistance - Administration	page 73	246,200			246,200	246,200	-
Social Assistance - Basic Needs	page 74	683,600		(1,289)	679,311	679,311	-
Social Assistance - Special Needs	page 75	18,485			18,485	18,485	-
Social Assistance - In-Home Care - Contribution	page 77	11,300			11,300	11,300	-
Funeral and Burials	page 78	21,363		-	21,363	21,363	-
School Plan Study	page 81	-	40,382		40,382	36,389	3,993.00
Capital Housing	page 83	1,311,943	569,061		1,881,004	1,843,317	37,687.00
Capital Planning	page 84	65,000	25,300		90,300	29,972	60,328.00
Temporary Classroom	page 87	-		(57,092)	(57,092)	(57,092)	-
Education Facility - Fit up	page 88	37,000			37,000	37,000	-
School Project	page 89	-	439,004	-	439,004	439,004	-
Water (under 1.5M)	page 91	125,900			125,900	125,900	-
Water (over 1.5M)	page 92	30,041			30,041	30,041	-
School Floor - Renovations and/or Additions (under 1.5M)	page 93	150,000			150,000	150,000	-
CEAP - Renovations for Health and Safety	page 94	175,000			175,000	175,000	-
Energy Efficiency Initiative	page 95	100,000			100,000	-	100,000.00
Public Works - General	page 100	254,489			254,489	254,489	-
Public Works - Education	page 101	1,523,038		414,065	1,937,103	1,533,446	403,657.00
Public Works - Community Building	page 102	175,724			175,724	175,724	-
Public Works - Water and Sewer	Page 103	399,557			399,557	399,557	-
Public Works - Waste Water	page 104	135,485			135,485	135,485	-
Diesel Upgrade Project	page 108	1,731,600			1,731,600	1,365,845	365,755.00
Bottled Water Project			15		15	15	-
Water Treatment Plant			430,763		430,763	430,763	-
Total INAC Funding		15,562,098	2,243,046	207,805	17,582,171	14,059,334	3,522,837.00

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Health Canada							
Medical Programs	page 56	2,343,487			2,343,487	2,343,487	-
Nursing Station Addition	page 80	53,017			53,017	53,017	-
Nursing Station Fuel Upgrade	page 96	1,000,332	-		1,000,332	1,000,332	-
Nursing Station Site Drainage	page 97	200,700			200,700	200,700	-
ECD Parking Lot	page 98	76,387			76,387	76,387	-
Total Health Canada Funding		3,673,923	-		3,673,923	3,673,923	
HRSDC							
Service Canada Outreach	page 62	15,592			15,592	15,592	-
Total HRSDC Funding		15,592			15,592	15,592	
Industry Canada							
Whitefeather Training Centre	page 60	277,004			277,004	277,004	-
Total Industry Canada Funding		277,004			277,004	277,004	
Canada Mortgage and Housing							
Capital Management	page 79	10,000			10,000	10,000	-
CMHC - 7 Unit Operations	page 106	57,141			57,141	57,141	-
CMHC - 10 Unit Operations	page 107	16,626			16,626	16,626	-
Total CMHC Funding		83,767			83,767	83,767	
Total Federal Funding		19,612,384	2,243,046	207,805	21,632,457	18,109,620	3,522,837