

Pikangikum First Nation
Schedule of Federal Government Funding
March 31, 2012



Independent Auditors' Report

To Aboriginal Affairs and Northern Development Canada and the Members of Pikangikum First Nation:

We have audited the accompanying Schedule of Federal Government Funding ("the Schedule") of Pikangikum First Nation, as at March 31, 2012. The Schedule has been prepared by management based on Section 7.4 of the 2011-2012 Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with Section 7.4 of the 2011-2012 Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit.

Opinion

In our opinion, the financial information in the Schedule of Federal Government Funding of Pikangikum First Nation for the year ended March 31, 2012 is prepared, in all material respects, in accordance with Section 7.4 of the 2011-2012 Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention that the Schedule is prepared to assist Pikangikum First Nation to meet the financial reporting requirements of the 2011-2012 Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook. As a result, the Schedule may not be suitable for another purpose. Our report is intended solely for Aboriginal Affairs and Northern Development Canada and should not be distributed to parties other than Aboriginal Affairs and Northern Development Canada.

Kenora, Ontario

September 24, 2012

MNP LLP
Chartered Accountants

Licensed Public Accountants



ACCOUNTING > CONSULTING > TAX
315 MAIN STREET S, KENORA, ON P9N 1T4
1.866.381.3338 P: 807.468.3338 F: 807.468.1418 mnp.ca

Schedule of Federal Government Funding

Federally Funded Programs and Services Directly Funded by the Government of Canada	Page	Federal Funding Received (a)	Unexpended Funding Beginning of Year (b)	Adjustments (c)	Total Funding Available (a)+(b)+(c)=(d)	Funding Expenses	Unexpended Funding End of Year (d) - (e) (Option 1)
						(e) (Option 1)	(Option 1)
						Total Expenses from all Sources (Option 2)	Unexpended Funding End of Year (Option 2)
AANDC							
Indian Government Support							
Band Support	24	860,433	-	-	860,433	860,433	-
Band Employee Benefits - Contribution	75	239,600	-	-	239,600	239,600	-
Education							
Education - Enhanced Teacher Salaries	71	293,100	-	-	293,100	293,100	-
Education - Operations	70	4,538,581	540,026	-	5,078,607	5,078,607	-
Education Facility - Fit up	99	-	5,384	-	5,384	-	5,384
Education - Special Education	72	499,812	-	-	499,812	499,812	-
Education - Transportation	74	160,700	-	-	160,700	160,700	-
School Plan Study	90	-	3,993	-	3,993	3,993	-
Social Development							
Social Assistance - Administration	110	666,598	-	-	666,598	666,598	-
Social Assistance - Basic Needs	111	720,000	-	-	720,000	720,000	-
Social Assistance - Special Needs	112	23,500	-	-	23,500	23,500	-
Social Assistance - In-Home Care - Contribution	114	8,900	-	-	8,900	8,900	-
Funeral and Burials	115	49,447	-	-	49,447	49,447	-
Social Assistance - Employment Support	118	91,201	-	-	91,201	91,201	-
Social Assistance - Employment and Training	118	559,068	-	-	559,068	153,216	405,852
Summer Work Experience	44	19,500	-	-	19,500	19,500	-
National Child Benefit	28	769,620	-	-	769,620	64,202	705,418
Community Development							
Public Works - General	103	272,592	-	-	272,592	272,592	-
Public Works - Education	104	1,605,749	-	-	1,605,749	1,605,749	-
Public Works - Community Buildings	105	184,748	-	-	184,748	184,748	-
Public Works - Water and Sewer	106	374,504	-	-	374,504	374,504	-
Public Works - Waste Water	107	132,750	-	-	132,750	132,750	-
Public Works - Water Systems SWOP	108	68,880	-	-	68,880	68,880	-
Public Works - Water (Under 1.5 million)	109	210,805	-	-	210,805	5,938	204,867
Diesel Upgrade Project	123	350,000	161,066	-	511,066	63,273	447,793
Water Treatment Plant	97	-	430,763	-	430,763	-	430,763
Energy Efficiency Initiative	98	-	100,000	-	100,000	-	100,000
Capital Management	101	-	310,000	-	310,000	-	310,000
Fuel Spill - School Building	96	10,338	-	-	10,338	10,338	-
Lot Development	89	338,000	-	-	338,000	338,000	-
Capital Housing	91	1,249,370	-	-	1,249,370	1,249,370	-
Capital Planning	92	70,000	-	(24,549.00)	45,451	15,524	29,927
Techerage Mould Remediation	93	752,817	-	-	752,817	752,817	-
Techerage Purchase	94	285,000	-	-	285,000	-	285,000
Winter Roads	40	57,953	-	-	57,953	57,953	-
Environmental Site Assessment - Eshkotay Wayab	95	142,582	-	(23,714.00)	118,868	118,868	-
Eshkotay Wayab Corporation	124	63,000	-	-	63,000	63,000	-
Economic Development							
Economic Development	65	168,400	-	-	168,400	168,400	-
CEDP - Tourism Readiness	46	50,087	-	-	50,087	50,087	-
Environmental Site Assessment	41	18,800	-	-	18,800	18,800	-
Indian Registration							
Indian Registry	25	1,900	-	-	1,900	1,900	-
Other							
Bottled Water Project	43	128,355	-	-	128,355	128,355	-
New Paths	69	94,050	-	-	94,050	94,050	-
Health Consultation	87	46,728	-	-	46,728	46,728	-
Subtotal		16,177,468	1,651,232	(48,263)	17,680,437	14,755,433	2,925,004

Schedule of Federal Government Funding

Health Canada							
Maternal Child Health	85	114,251	-	-	114,251	114,251	-
NNADAP	85	39,779	-	-	39,779	39,779	-
Brighter Futures	85	157,028	-	-	157,028	153,299	3,729
Building Healthier Communities - Case Management	85	80,000	-	-	80,000	79,960	40
Aboriginal Diabetes Initiative	85	160,016	-	-	160,016	160,016	-
Community Health	85	218,090	-	(237.00)	217,853	218,090	(237)
Facilities O&M	85	151,912	-	-	151,912	151,912	-
Early Childhood Development	85	266,700	-	-	266,700	266,700	-
Building Healthier Communities - Mental Health	85	98,884	-	-	98,884	98,803	81
Building Healthier Communities - Solvent Abuse	85	21,405	-	-	21,405	21,405	-
Youth Patrol	85	50,000	-	-	50,000	42,636	7,364
Management Formula	85	261,333	-	-	261,333	261,333	-
Home & Community Care	85	432,845	-	-	432,845	432,845	-
Medical Transportation Direct	85	97,434	-	-	97,434	97,434	-
Medical Transport Client Travel	85	40,244	-	(120.00)	40,124	40,244	(120)
Dental Care Administration	85	1,844	-	-	1,844	1,844	-
Dental Care Direct	85	18,436	-	(3,426.00)	15,010	18,436	(3,426)
Vision Care Direct	85	1,268	-	(600.00)	668	1,268	(600)
Security Service	85	88,735	-	-	88,735	88,735	-
Pandemic	85	-	-	(1,800.00)	(1,800)	-	(1,800)
Health Consultation	85	46,775	-	-	46,775	46,775	-
Subtotal		2,348,979	-	(6,183)	2,340,796	2,335,765	6,031
CMHC							
7 Unit Operations	119	85,711	-	-	85,711	85,711	-
10 Unit Operations	120	99,754	-	-	99,754	99,764	-
9 Unit Operations	121	77,479	-	-	77,479	77,479	-
Subtotal		262,944	-	-	262,944	262,944	-
Human Resources and Skills Development							
Fisheries and Oceans Canada							
Canada Heritage							
Public Safety Canada							
Industry Canada							
Whitefeather Training Centre	66	-	44,583	-	44,583	-	44,583
Natural Resources Canada							
Department of Justice Canada							
Privy Council Office							
National Defence							
Canada Revenue Agency							
Other							
Subtotal		-	44,583	-	44,583	-	44,583
Total		18,787,391	1,595,815	(54,446)	20,328,760	17,354,142	2,974,618