

**Pikangikum First Nation**  
**Schedule of Federal Government Funding**  
*March 31, 2013*  
*(unaudited)*

## Review Engagement Report



To the Aboriginal Affairs and Northern Development Canada:

We have reviewed the accompanying Schedule of Federal Government Funding of Pikangikum First Nation as at March 31, 2013. This Schedule has been prepared by management based on Section 7.5 of the 2012-2013 Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly, consisted primarily of inquiry, analytical procedures, and discussion related to information supplied to us by Pikangikum First Nation.

A review does not constitute an audit and consequently we do not express an audit opinion on this financial information.

Based on our review, nothing has come to our attention that causes us to believe that the Schedule of Federal Government Funding is not, in all material respects, in accordance with Section 7.5 of the 2012-2013 Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook.

This financial information is solely for the information and use of Aboriginal Affairs and Northern Development Canada. The financial information is not intended to be used by anyone other than the specified users or for any other purpose. We have issued an audit report dated October 30, 2013 on the financial statements of Pikangikum First Nation for the year ended March 31, 2013, and reference should be made to those audited financial statements for complete information.

Kenora, Ontario

October 30, 2013

*MNP LLP*

Chartered Professional 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](http://mnp.ca)

**Schedule of Federal Government Funding**

Federally Funded Programs and Services Directly Funded by the Government of Canada	Page	Federal Funding Received (a)	Unexpensed Funding Beginning of Year (b)	Adjustments (c)	Total Funding Available (a)+(b)+(c)=(d)	Total Expenses from all Sources (Option 2)	Unexpensed Funding End of Year (Option 2)
<b>AANDC</b>							
Indian Government Support							
Band Support	26	892,747	-	-	892,747	892,747	-
Band Employee Benefits - Set	71	270,700	-	-	270,700	270,700	-
Education							
Education - Enhanced Teacher Salaries	68	263,900	-	-	263,900	263,900	-
Education - Operations	67	4,452,082	-	-	4,452,082	4,452,082	-
Education Facility - Fit up		-	5,384	-	5,384	-	5,384
Education - Special Education	69	486,134	-	-	486,134	486,134	-
Education - Transportation	70	163,914	-	-	163,914	163,914	-
School Plan Study	82	150,000	-	-	150,000	32,250	117,750
Social Development							
Social Assistance - Administration	99	666,600	-	-	666,600	666,600	-
Social Assistance - Basic Needs	100	720,900	-	-	720,900	720,900	-
Social Assistance - Special Needs	101	11,300	-	-	11,300	11,300	-
Social Assistance - In-Home Care - Contribution	103	10,500	-	-	10,500	10,500	-
Funeral and Burials	107	45,125	-	-	45,125	45,125	-
Social Assistance - Employment Support	104	81,500	-	-	81,500	81,500	-
Social Assistance - Employment and Training	106	473,696	405,852	-	879,548	473,696	405,852
Summer Work Experience	36	5,200	-	-	5,200	5,200	-
National Child Benefit	30	769,620	705,418	-	1,475,038	831,664	643,374
Community Development							
Public Works - General	92	279,126	-	-	279,126	279,126	-
Public Works - Education	93	1,337,882	-	-	1,337,882	1,004,082	333,800
Public Works - Community Buildings	94	188,487	-	-	188,487	188,487	-
Public Works - Water and Sewer	95	384,267	-	-	384,267	384,267	-
Public Works - Waste Water	96	133,545	-	-	133,545	133,545	-
Public Works - Water Systems SWOP	97	56,660	-	-	56,660	56,660	-
Public Works - Water (Under 1.5 million)	98	-	204,867	-	204,867	-	204,867
Diesel Upgrade Project	114	-	447,793	-	447,793	-	447,793
Water Treatment Plant	90	-	430,763	-	430,763	-	430,763
Energy Efficiency Initiative	91	-	100,000	-	100,000	-	100,000
Capital Management	80	-	310,000	-	310,000	-	310,000
Capital Housing	83	1,212,940	-	-	1,212,940	1,212,940	-
Capital Planning	85	-	29,927	-	29,927	13,409	18,518
Teachergage Mould Remediation	86	25,000	-	-	25,000	25,000	-
Teachergage Purchase	87	-	285,000	-	285,000	14,300	270,700
Winter Roads	43	42,950	-	-	42,950	42,950	-
Eshkotay Wayab Corporation	113	662,421	-	-	662,421	662,421	-
Economic Development							
Economic Development	61	168,400	-	-	168,400	168,400	-
CEDP - Tourism Readiness	48	26,826	-	-	26,826	26,826	-
Environmental Site Assessment	44	53,276	-	-	53,276	3,919	49,357
Indian Registration							
Indian Registry	27	2,000	-	-	2,000	2,000	-
Other							
New Paths	66	101,000	-	-	101,000	101,000	-
<b>Subtotal</b>		<b>14,138,698</b>	<b>2,925,004</b>	<b>-</b>	<b>17,063,702</b>	<b>13,727,544</b>	<b>3,336,158</b>

**Schedule of Federal Government Funding**

<b>First Nation and Inuit Health</b>							
Maternal Child Health	77	114,251	-	-	114,251	106,134	8,117
NNADAP	77	40,972	-	-	40,972	40,972	-
Brighter Futures	77	161,739	3,729	-	165,468	145,232	20,236
Building Healthier Communities - Case Management	77	80,000	40	-	80,040	69,010	11,030
Aboriginal Diabetes Initiative	77	160,016	-	-	160,016	150,996	9,020
Community Health	77	261,693	-	-	261,693	255,102	6,591
Facilities O&M	77	155,731	-	-	155,731	155,731	-
Early Childhood Development	77	272,700	-	-	272,700	272,700	-
Building Healthier Communities - Mental Health	77	101,851	81	-	101,932	85,517	16,415
Building Healthier Communities - Solvent Abuse	77	21,988	-	-	21,988	21,725	263
Youth Patrol	77	50,000	7,364	-	57,364	45,380	11,984
Management Formula	77	259,425	-	-	259,425	259,425	-
Home & Community Care	77	465,273	-	-	465,273	447,487	17,786
Medical Transportation Direct	77	52,434	-	-	52,434	52,434	-
Medical Transport Client Travel	77	40,244	-	-	40,244	35,810	4,434
Dental Care Administration	77	18,436	-	-	18,436	10,672	7,764
Dental Care Direct	77	1,844	-	-	1,844	1,844	-
Vision Care Direct	77	1,268	-	-	1,268	1,268	-
Security Service	77	91,397	-	-	91,397	91,015	382
Social Health Education Elders	77	343,322	-	-	343,322	343,322	-
Canada Prenatal Nutrition Program	77	38,183	-	-	38,183	25,937	12,246
<b>Subtotal</b>		<b>2,732,767</b>	<b>11,214</b>	<b>-</b>	<b>2,743,981</b>	<b>2,617,713</b>	<b>126,268</b>
<b>CMHC</b>							
7 Unit Operations	108	85,781	-	-	85,781	85,781	-
10 Unit Operations	109	99,754	-	-	99,754	99,754	-
9 Unit Operations	110	103,305	-	-	103,305	103,305	-
<b>Subtotal</b>		<b>288,840</b>	<b>-</b>	<b>-</b>	<b>288,840</b>	<b>288,840</b>	<b>-</b>
<b>Human Resources and Skills Development</b>							
<b>Fisheries and Oceans Canada</b>							
Canada Heritage		-	-	-	-	-	-
<b>Public Safety Canada</b>							
<b>Industry Canada</b>							
<b>Natural Resources Canada</b>							
<b>Department of Justice Canada</b>							
<b>Privy Council Office</b>							
<b>National Defence</b>							
<b>Canada Revenue Agency</b>							
<b>Other</b>							
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>17,160,305</b>	<b>2,936,218</b>	<b>-</b>	<b>20,096,523</b>	<b>16,634,097</b>	<b>3,462,426</b>

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**1. Significant accounting policies**

The Schedule has been prepared in accordance with Section 7.5 of the 2012-2013 Aboriginal Affairs and Northern Development Canada Year-End Reporting Handbook using the following significant accounting policy:

***Basis of accounting***

The basis of accounting used in the Schedule does not materially differ from Canadian public sector accounting standards.

***Revenue recognition***

**Funding**

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position in the year of receipt.

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