

# G.F. QUINLAN\*

CHARTERED ACCOUNTANT

G.F. QUINLAN, B. Comm.  
Chartered Accountant

5730A - 44th Street  
P.O. Box 1860  
Lloydminster, Sask./Alta. S9V 1N4  
Telephone: (780) 875-3859  
Fax.: (780) 875-2721  
Email: quinlanl@telusplanet.net

\*Denotes Professional Corporation

## DERIVATIVE REPORT BY AUDITOR SUPPLEMENTARY SCHEDULES

To The Members of  
ONION LAKE FIRST NATION:

I have audited the financial statements of the Onion Lake First Nation as at March 31, 2002, and for the year then ended and reported on July 19, 2002.

The schedules of Band Member loans (Schedule A), Honorarium (Schedule B), Chief and Council Salaries and Benefits (Schedule C), Chief and Council Travel (Schedule D) and Federal Government Funding (Schedule E) are required to be presented to the membership of the Onion Lake First Nation pursuant to the funding agreement between Indian and Northern Affairs Canada and the Onion Lake First Nation. The schedules have been compiled by the management of the Onion Lake First Nation from their records. For the purpose of understanding my involvement with these schedules, please note that:

- I have audited and separately reported on the financial statements;
- My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole;
- The attached schedules are presented for the purpose of forming an opinion by the Membership and the Department of Indian Affairs and do not form part of the financial statements; and
- The schedules have been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, I encountered no material discrepancies on these schedules. However, no procedures have been carried out on these schedules in addition to those necessary to form an opinion on the financial statements.

This report has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants in order to satisfy Indian and Northern Affairs Canada funding agreement requirements.

LLOYDMINSTER, SK/AB  
July 19, 2002



G.F. QUINLAN  
CHARTERED ACCOUNTANT

**ONION LAKE FIRST NATION**

**SCHEDULE OF FEDERAL GOVERNMENT FUNDING**

**FOR THE YEAR ENDED MARCH 31, 2002**

**SCHEDULE E**

FEDERALLY FUNDED PROGRAMS & SERVICES DIRECTLY FUNDED BY THE GOVERNMENT OF CANADA	FEDERAL FUNDING RECEIVED	UNEXPENDED FUNDING BEGINNING OF YEAR	ADJUSTMENTS	TOTAL FUNDING AVAILABLE	TOTAL EXPEDITURES FROM ALL SERVICES	UNEXPENDED FUNDING END OF YEAR
<b>INAC</b>						
Elementary/Secondary Education (Note 1)	\$ 5,363,637	-	-	\$ 5,363,637	\$ 5,943,607	-
Post Secondary Education (Note 1)	1,826,816	-	-	1,826,816	2,241,349	-
Economic Development (Note 2)	138,390	-	-	138,390	303,266	-
Indian Government Support (Note 3)	808,272	-	-	808,272	2,906,788	-
Lands & Trust Services (Note 4)	119,809	-	-	119,809	481,684	15,000
Community Infrastructure (Note 5)	2,140,127	3,823,446	-	5,963,573	5,837,016	294,888
Housing (Note 6)	1,722,227	-	-	1,722,227	2,314,733	720,000
Self Government (Note 7)	21,014	-	-	21,014	21,014	-
Social Assistance (Note 8)	3,334,976	-	-	3,334,976	3,130,168	-
Social Support Services (Note 8)	799,632	-	-	799,632	799,506	-
<b>Total INAC</b>	<u>16,274,900</u>	<u>3,823,446</u>	<u>-</u>	<u>20,098,346</u>	<u>23,979,931</u>	<u>1,029,888</u>
<b>HEALTH CANADA (Note 9)</b>						
Addictions	406,192	-	-	406,192	425,325	-
Children	124,838	-	-	124,838	133,394	-
Chronic Disease	24,445	-	-	24,445	26,150	-
Communicable Disease	17,909	-	-	17,909	19,283	-
Community Health Services	608,826	-	-	608,826	651,122	-
Environmental Health	17,000	-	-	17,000	18,226	-
Capacity Development	1,264,571	-	-	1,264,571	1,352,695	-
Non-Insured Health Benefits	367,967	-	-	367,967	393,579	-
Capital Construction	44,024	-	-	44,024	47,019	-
<b>Total Health Canada</b>	<u>2,875,772</u>	<u>-</u>	<u>-</u>	<u>2,875,772</u>	<u>3,066,793</u>	<u>-</u>
<b>CMHC (Note 10)</b>						
Non-Profit On-Reserve Housing	69,449	-	-	69,449	69,449	-
<b>Total CMHC</b>	<u>69,449</u>	<u>-</u>	<u>-</u>	<u>69,449</u>	<u>69,449</u>	<u>-</u>
<b>Total Federal Government Funding</b>	<u>\$19,220,121</u>	<u>\$ 3,823,446</u>	<u>\$ -</u>	<u>\$23,043,567</u>	<u>\$27,116,173</u>	<u>\$ 1,029,888</u>