

# G.F. QUINLAN\*

CHARTERED ACCOUNTANT

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## 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, 2005, and for the year then ended.


The schedules of Band Loans (Schedule A), Statement of Receipt & Expenditure of Indian Monies - Capital Trust Monies (Schedule B), Statement of Receipt & Expenditure of Indian Monies - Revenue Trust Monies (Schedule C), Honorarium (Schedule D), Chief and Council Salaries and Benefits (Schedule E), Chief and Council Travel (Schedule F), Federal Government Funding (Schedule G), and Funding Reconciliation (Schedule H) 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 (INAC) 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 15, 2005



G.F. QUINLAN  
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**ONION LAKE FIRST NATION**  
**SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2005**

**SCHEDULE G**

**FEDERALLY FUNDED PROGRAMS & SERVICES  
DIRECTLY FUNDED BY  
THE GOVERNMENT OF CANADA**

	Federal Funding Received	Unexpended Funding Beginning Of Year	Adjust- ments	Total Funding Available	Total Expenditures From All Services
<b>INAC</b>					
Elementary/Secondary Education (Note 1)	\$ 6,269,897	\$ 82,816	\$ -	\$ 6,352,713	\$ 6,146,946
Post-Secondary Education (Note 2)	1,801,800	-	-	1,801,800	1,814,681
Economic Development (Note 3)	237,350	-	-	237,350	400,025
Indian Government Support (Note 4)	1,332,945	-	-	1,332,945	4,505,484
Lands & Trusts Services (Note 5)	73,466	-	-	73,466	73,466
Community Infrastructure (Note 6)	4,364,184	453,729	-	4,817,913	4,840,068
Housing (Note 7)	1,314,356	53,505	-	1,367,861	3,119,692
Income Assistance/Social Assistance (Note 8)	3,460,972	-	-	3,460,972	3,646,116
Social Support Services (Note 9)	968,560	-	-	968,560	968,043
<b>TOTAL INAC</b>	<u>19,823,530</u>	<u>590,050</u>	<u>-</u>	<u>20,413,580</u>	<u>25,514,521</u>
<b>HEALTH CANADA</b>					
Aboriginal Diabetes Initiative	31,102	-	-	31,102	61,835
Brighter Futures	59,732	-	-	59,732	212,544
Canada Prenatal Nutrition Program	50,020	-	-	50,020	56,956
Community Health Primary Care (CHPC)	-	-	-	-	34,973
Environmental Health Program	35,000	-	-	35,000	-
Fetal Alcohol Syndrome/Fetal Alcohol Effect (FAS/FAE)	28,976	-	-	28,976	30,239
First Nations & Inuit Health Information System (FNIHIS)	18,497	-	-	18,497	29,269
First Nations & Inuit Home & Community Care (FNIHCC)	411,488	-	-	411,488	431,660
HIV/AIDS	19,563	-	-	19,563	40,101
Laboratory and X-Ray	20,000	-	-	20,000	30,700
Non-Insured Health Benefits (NIHB)	133,658	-	-	133,658	136,398
Tobacco Control	6,200	-	-	6,200	6,325
Immunization Strategy	17,971	-	-	17,971	17,990
Health Services Transfer	1,843,999	-	-	1,843,999	1,670,039
Treatment Centres	191,051	-	-	191,051	318,286
<b>TOTAL HEALTH CANADA</b>	<u>2,867,257</u>	<u>-</u>	<u>-</u>	<u>2,867,257</u>	<u>3,077,315</u>
<b>CMHC</b>					
Non-Profit On-Reserve Housing	25,624	-	-	25,624	25,624
<b>TOTAL CMHC</b>	<u>25,624</u>	<u>-</u>	<u>-</u>	<u>25,624</u>	<u>25,624</u>
<b>TOTAL FEDERAL GOVERNMENT FUNDING</b>	<u>\$ 22,716,411</u>	<u>\$ 590,050</u>	<u>\$ -</u>	<u>\$ 23,306,461</u>	<u>\$ 2,725,460</u>

**ONION LAKE FIRST NATION**  
**NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2005**

The purpose of these notes are to reconcile INAC Revenue reported in Schedule G, to the INAC Revenue reported in the audited financial statements of Onion Lake First Nation for the year ended March 31, 2005.

<b>Note 1 -</b>	<b>ELEMENTARY/SECONDARY EDUCATION</b>	
	Co-Op Education (Sch 3)	\$ 58,000
	Youth Work Experiences (Sch 6)	116,681
	Classroom Instruction (Sch. 3)	4,364,100
	Transportation (Sch. 3)	725,200
	Youth Employment Project (Sch. 3)	55,413
	Character Education (Sch. 3)	8,600
	Enhanced Teachers Salaries (Sch 3)	185,100
	Band Operations Special Education (Sch 3)	679,404
		<u>6,269,897</u>
<b>Note 2 -</b>	<b>POST SECONDARY EDUCATION</b>	
	Comprehensive Education Support (Sch 3)	332,100
	Post Secondary (Sch. 3)	1,469,700
		<u>1,801,800</u>
<b>Note 3 -</b>	<b>ECONOMIC DEVELOPMENT</b>	
	Economic Development (Sch. 1)	141,350
	Resource Access Negotiation (Sch. 1)	96,000
		<u>237,350</u>
<b>Note 4 -</b>	<b>INDIAN GOVERNMENT SUPPORT</b>	
	Band Government (Sch. 6)	874,402
	Band Government Employee Benefits (Sch 6)	12,049
	Economic Development (Sch. 1)	2,395
	Education (Sch 3)	412,066
	Social Development Salaries (Sch. 4)	7,625
	Housing Administration (Sch. 8)	11,512
	Community Infrastructure (Sch 5)	12,896
		<u>1,332,945</u>
<b>Note 5 -</b>	<b>LANDS &amp; TRUSTS SERVICES</b>	
	Land Management (Sch 2)	45,466
	Environmental Assesment (Sch 2)	28,000
		<u>73,466</u>

**ONION LAKE FIRST NATION**  
**NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2005**

<b>Note 6 -</b>	<b>COMMUNITY INFRASTRUCTURE</b>	
	Chief Taylor Renovation (Sch. 7)	\$ 1,965,000
	Water & Sewer Projects (Sch. 7)	100,000
	Community Infrastructure (Sch 5)	1,351,941
	School Maintenance (Sch 3)	881,069
	Education Minor Capital (Sch 3)	66,174
		<u>4,364,184</u>
<b>Note 7 -</b>	<b>HOUSING</b>	
	Housing Administration (Sch. 8)	249,981
	Completed Capital Projects (Sch. 7)	511,441
	Housing Renovations (Sch. 8)	184,371
	CMHC Units Under Construction (Sch. 7)	368,563
		<u>1,314,356</u>
<b>Note 8 -</b>	<b>INCOME ASSISTANCE/SOCIAL ASSISTANCE</b>	
	Social Assistance (Sch. 4)	3,206,453
	Social Development Salaries (Sch. 4)	173,700
	Special Needs ECIP (Sch. 10)	80,819
		<u>3,460,972</u>
<b>Note 9 -</b>	<b>SOCIAL SUPPORT SERVICES</b>	
	Family Violence (Sch 10)	35,588
	Home Care Program (Sch. 10)	175,162
	National Child Benefit Reinvestment (Sch. 4)	757,810
		<u>968,560</u>
	<b>TOTAL INAC REVENUE</b>	<b>\$ <u>19,823,530</u></b>