

**ONION LAKE FIRST NATION**

**DERIVATIVE REPORT BY AUDITOR  
SUPPLEMENTARY SCHEDULES  
MARCH 31, 2006**

**G.F. QUINLAN\***  
CHARTERED ACCOUNTANT

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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, 2006, 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 28, 2006



G.F. QUINLAN  
CHARTERED ACCOUNTANT

**ONION LAKE FIRST NATION**  
**SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2006**

SCHEDULE G (Page 1 of 2)

**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	Unexpended Funding End of Year
<b><u>INAC</u></b>						
Elementary/Secondary Education (Note 1)	\$ 7,273,092	\$ -	\$ -	\$ 7,273,092	\$ 7,441,006	\$ -
Post-Secondary Education (Note 2)	1,566,724	-	-	1,566,724	1,473,381	93,343
Economic Development (Note 3)	335,928	-	-	335,928	389,832	-
Indian Government Support (Note 4)	1,179,555	-	-	1,179,555	2,465,285	-
Lands & Trusts Services (Note 5)	53,799	-	-	53,799	54,584	-
Community Infrastructure (Note 6)	3,676,649	-	469,507	4,146,156	3,391,802	754,354
Housing (Note 7)	678,126	-	-	678,126	981,710	-
Income Assistance/Social Assistance (Note 8)	3,690,687	-	(238,036)	3,452,651	3,682,698	-
Social Support Services (Note 9)	937,718	-	-	937,718	921,998	15,720
<b>TOTAL INAC</b>	<b>\$ 19,392,278</b>	<b>\$ -</b>	<b>\$ 231,471</b>	<b>\$ 19,623,749</b>	<b>\$ 20,802,296</b>	<b>\$ 863,417</b>

**HEALTH CANADA**

**ONION LAKE HEALTH BOARD INC.**

**HEALTH SERVICE TRANSFERS**

Administration	\$ 666,065	\$ -	\$ -	\$ 666,065	\$ 1,776,908	\$ -
Community Health Program	301,573	-	-	301,573	289,979	11,594
Community Health Representatives	130,261	-	-	130,261	69,019	61,242
Dental Programs	100,320	-	-	100,320	151,612	-
Home Care Nursing Program	46,985	-	-	46,985	9,548	37,437
Lab & X-Ray	43,475	-	-	43,475	46,784	-
Moveable Asset Replacement (MAR)	9,905	-	-	9,905	9,905	-
Brighter Futures Program	198,544	-	-	198,544	-	198,544
<b>Ekweskeet Rehabilitation Centre (NNADP)</b>						
Asset Purchase	9,600	-	-	9,600	53,002	-
NNADP Prevention	126,024	-	-	126,024	78,079	47,927
Healing Centre - Brighter Futures	97,256	-	-	97,256	90,206	7,050
Youth Group Home Start Up Costs	33,527	-	-	33,527	33,527	-
	<b>\$ 1,763,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,763,535</b>	<b>\$ 2,808,569</b>	<b>\$ 363,794</b>

**ONION LAKE FIRST NATION**  
**SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2006**

SCHEDULE G (Page 2 of 2)

**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	Unexpended Funding End of Year
<b>ONION LAKE HEALTH BOARD INC.</b>						
<b><u>TARGET PROGRAMS</u></b>						
Aboriginal Diabetes Initiative	\$ 31,102	\$ -	\$ -	\$ 31,102	\$ 66,522	\$ -
Canada Prenatal Nutrition Program	51,521	-	-	51,521	57,271	-
E.H.D.W. Safety	60,000	-	-	60,000	61,165	-
FNI Home and Community Care Program	413,018	-	-	413,018	452,741	-
Non-WS Health Benefits Medical Transport	65,272	-	-	65,272	113,167	-
FNI Health Information System	18,497	-	-	18,497	25,492	-
HIV/AIDS Strategy	19,671	-	-	19,671	46,203	-
FASD Initiative	28,976	-	-	28,976	40,122	-
Tobacco Control Strategy	7,458	-	-	7,458	351	7,107
Non-INS Health Benefits Dental Program	73,044	-	-	73,044	79,318	-
Immunization Strategy	17,703	-	-	17,703	24,068	-
Maternal Child Health/ Youth Suicide Prev.	15,720	-	-	15,720	15,720	-
Health Centre Taxi	287,228	-	-	287,228	234,720	52,508
	<u>\$ 1,089,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,089,210</u>	<u>\$ 1,216,860</u>	<u>\$ 59,615</u>
<b>EKWESKEET REHABILITATION CENTRE</b>						
<b><u>TARGET PROGRAMS</u></b>						
Treatment	\$ 223,422	\$ -	\$ -	\$ 223,422	\$ 260,801	\$ -
Centre Renovations	260,500	-	-	260,500	274,445	-
	<u>\$ 483,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 483,922</u>	<u>\$ 535,246</u>	<u>\$ -</u>
<b>TOTAL HEALTH CANADA (FNHIB)</b>	<u>\$ 3,336,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,336,667</u>	<u>\$ 4,360,675</u>	<u>\$ 423,409</u>
<b><u>CMHC</u></b>						
Non-Profit On-Reserve Housing	\$ 632,677	\$ -	\$ -	\$ 632,677	\$ 632,677	\$ -
<b>TOTAL CMHC</b>	<u>632,677</u>	<u>-</u>	<u>-</u>	<u>632,677</u>	<u>632,677</u>	<u>-</u>
<b>TOTAL FEDERAL GOVERNMENT FUNDING</b>	<u>\$ 23,361,622</u>	<u>\$ -</u>	<u>\$ 231,471</u>	<u>\$ 23,593,093</u>	<u>\$ 25,795,648</u>	<u>\$ 1,286,826</u>

**ONION LAKE FIRST NATION**  
**NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2006**

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, 2006.

**Note 1 - ELEMENTARY/SECONDARY EDUCATION**

CLASSROOM INSTRUCTION (Schedule 3)

Instructional Services	\$ 4,107,382	
Low Cost Special Education	492,700	
Ancillary Support	700	
	<u>4,600,782</u>	
Enhanced Teachers Salaries	204,000	
Employee Benefits Allocation	241,220	
NCB Lunch Program	31,000	
	<u>476,220</u>	
	<u>5,077,002</u>	5,077,002

CO-OP EDUCATION (Schedule 3)

First Nations & Inuit PF		68,300
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BAND OPERATED SPECIAL EDUCATION (Schedule 3)

Administration	119,512	
Band Operated School - Direct	668,631	
Band Operated School - Indirect	76,940	
Employee Benefits Allocation	34,214	
	<u>779,785</u>	
	<u>899,297</u>	899,297

TRANSPORTATION (Schedule 3)

Student Transportation	747,854	
Employee Benefits Allocation	25,189	
	<u>773,043</u>	773,043

COMPREHENSIVE EDUCATION SUPPORT (Schedule 3)

Comprehensive Education Support	334,400	
Employee Benefits Allocation	14,354	
	<u>348,754</u>	348,754

CHARTER EDUCATION (Schedule 3)

New Paths		60,000
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YOUTH EMPLOYMENT PROJECT (Schedule 3)

First Nation & Inuit Student		<u>46,696</u>
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7,273,092

**ONION LAKE FIRST NATION**  
NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING  
FOR THE YEAR ENDED MARCH 31, 2006

<b>Note 2 - POST SECONDARY EDUCATION</b>		
Student Support (Schedule 3)	1,562,300	
Employee Benefits allocation	<u>4,424</u>	
	<u>1,566,724</u>	<u>1,566,724</u>
<b>Note 3 - ECONOMIC DEVELOPMENT</b>		
CEDO	122,000	
Band Employee Benefits Allocation (Schedule 1)	<u>3,538</u>	
	<u>125,538</u>	125,538
Community Development (Schedule 6)		99,875
NCB Employment Initiative (Schedule 6)		<u>110,515</u>
		<u>335,928</u>
<b>Note 4 - INDIAN GOVERNMENT SUPPORT</b>		
Indian Registration Administration	31,608	
Band Employee Benefit Plans	138,674	
Band Advisory Services	79,324	
Youth Work Experience (Schedule 6)	<u>39,286</u>	
	<u>288,892</u>	288,892
Band Support Funding (Schedule 6)		800,300
NCB Mewasin (Schedule 6)		80,510
Employee Benefits Allocation (Schedule 6)		<u>9,853</u>
		<u>1,179,555</u>
<b>Note 5 - LANDS &amp; TRUSTS SERVICES</b>		
Land Management (Schedule 2)		<u>53,799</u>
<b>Note 6 - COMMUNITY INFRASTRUCTURE</b>		
SCHOOL MAINTENANCE (Schedule 3)		
School O & M	733,405	
Employee Benefits Allocation	<u>17,874</u>	
	<u>751,279</u>	751,279
Education Minor Capital (Schedule 3)		66,174
Fire Protection (Schedule 5)		24,644

**ONION LAKE FIRST NATION**  
NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING  
FOR THE YEAR ENDED MARCH 31, 2006

ROADS (Schedule 5)		
Roads/ Bridges	232,882	
Gravel Crushing	35,000	
Other Projects	20,357	
Maintenance Management	57,484	
Asset Condition Reporting System	8,247	
Training Facility Management	2,207	
	<u>356,177</u>	356,177
Solid Liquid Waste (Schedule 5)		
		105,041
WATER SYSTEMS (Schedule 5)		
Water Systems	447,748	
Employee Benefits Allocation	10,537	
	<u>458,285</u>	458,285
COMMUNITY BUILDINGS (Schedule 5)		
Special Services	9,684	
Community Buildings	138,053	
Municipal Services	60,750	
Electrical Systems	17,280	
Data Base Update	2,207	
	<u>227,974</u>	227,974
Water O & M		42,075
Water & Sewer Project (Schedule 7)		1,245,000
Chief Taylor Renovations (Schedule 7)		400,000
		<u>3,676,649</u>
<b>Note 7 - HOUSING</b>		
HOUSING ADMINISTRATION (Schedule 8)		
Housing Personnel	190,000	
Technical Assistance	2,998	
	<u>192,998</u>	192,998
HOUSING RENOVATIONS (Schedule 8)		
Housing Renovations	475,717	
Band Employee Benefits Allocation	9,411	
	<u>485,128</u>	485,128
		<u>678,126</u>

**ONION LAKE FIRST NATION**  
**NOTES TO SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**FOR THE YEAR ENDED MARCH 31, 2006**

**Note 8 - INCOME ASSISTANCE / SOCIAL ASSISTANCE**

SOCIAL ASSISTANCE (Schedule 4)

Basic Needs 2005-06	2,830,567	
Basic Needs 2002-03	238,036	
Less Over Funding	<u>(34,026)</u>	
	3,034,577	
Basic Needs	66,037	
Special Needs	<u>410,603</u>	
	3,511,217	3,511,217

SOCIAL DEVELOPMENT (Schedule 4)

Service Delivery	173,700	
Employee Benefits Allocation	<u>5,770</u>	
	<u>179,470</u>	<u>179,470</u>
		<u>3,690,687</u>

**Note 9 - SOCIAL SUPPORT SERVICE**

NATIONAL CHILD BENEFIT REINVESTMENT

NCB Liaison Worker	35,259	
NCB Preventative Management	59,278	
NCB Community Initiative Program (Schedule 4)	<u>123,000</u>	
	<u>217,537</u>	217,537

Brighter Futures -Lifeskills (Schedule 10) 424,899

Special Needs ECIP (Schedule 10) 8,118

Family Violence (Schedule 10) 39,002

Home Care Program (Schedule 10) 175,162

937,718

**TOTAL INAC REVENUE**

**\$ 19,392,278**