

FOR THE SCHEDULE OF FEDERAL GOVERNMENT FUNDING

To the Members,
Esketemc First Nation

I have audited the financial statements of Esketemc First Nation as at March 31, 2009, and for the year then ended and reported thereon under date of July 23, 2009

A schedule of Federal Government Funding is required to be presented to the membership of Esketemc First Nation pursuant to the funding agreement between Indian and Northern Affairs Canada and Esketemc First Nation. The schedule has been compiled by the management of Esketemc First Nation.

For the purposes of compiling the attached schedule, Esketemc First Nation has used the following interpretations in conjunction with the instructions provided by Indian and Northern Affairs Canada Year-end Reporting Handbook for First Nations, Tribal Councils and First Nation Political Organizations dated November, 2003

- Where a program receives federal government funding and other sources of funding, the federal government funding is assumed to be expended before any other source of funding,
- Where amounts are transferred internally between programs that each receive federal government funding, such amounts are recorded in the schedule as a transfer,
- Where amounts are transferred from a program that receives federal government funding to a program that does not receive federal government funding, such amounts are recorded in the schedule as funding expended, if the amounts were expended in the program to which the federal government funding was transferred,
- Where federal government funding has been received in the year and allocated to cover amounts expended in previous fiscal periods, such previous expenditures are recorded in the schedule as funding expended

For the purposes of understanding my involvement with this schedule, please note that

- I have audited and separately reported on the financial statements,
- My audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole,
- The attached schedule is presented for the purpose of forming an opinion for the Membership and Indian and Northern Affairs Canada and does not form part of the financial statements, and
- The attached schedule has been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole
- However, no procedures have been carried out on this schedule in addition to those necessary to form an opinion on the financial statements

This report is to be used solely to satisfy the Indian and Northern Affairs Canada funding requirements and should not be referred to or used for any other purpose

Quesnel, BC
July 23, 2009

R. E. Rasmussen
Chartered Accountant

RECONCILIATION OF
 INDIAN & NORTHERN AFFAIRS CANADA (INAC)
 REVENUE FROM THE SCHEDULE OF
 FEDERAL GOVERNMENT FUNDING (SFGF)
 TO THE INAC FUNDING CONFIRMATION (FNITP)
 2008/2009 FISCAL Year

| Recipient Name | Recipient # |
|---|---------------------|
| Esketemc FN | 711 |
| INAC Revenue per SFGF | \$5,326,384 |
| Explanations: | Adjustments: |
| | Add / (Subtract) |
| | \$ |
| 2007-2008 revenue shown in 2008 2009 audit | (45,209) |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Net Adjustments | (45,209) |
| Net Budget per INAC Funding Confirmation | \$5,281,175 |

(1) Includes Current year end payable from INAC
 Excludes BCTC Treaty Loans
 Excludes Recoveries for the prior year
 Includes Reimbursements for the prior year

An Excel electronic copy is available for down loading at www.afoabc.org

ESKETEMC FIRST NATION

SCHEDULE OF FEDERAL GOVERNMENT FUNDING

FOR THE YEAR ENDED MARCH 31, 2009

| | Federal Funding Received \$ | Unexpended Funding Beginning of Year \$ | Recoveries/ Transfers/ Adjustments \$ | Total Funding Available \$ | Funding Expended \$ | Unexpended Funding End of Year \$ |
|---------------------------------------|--------------------------------------|---|--|-------------------------------------|---------------------------|--|
| INAC - CAPITAL PROJECTS | | | | | | |
| | - | 2,324 | - | 2,324 | 2,324 | - |
| 04514 MCARR over \$1,000 | - | 2,324 | - | 2,324 | 2,324 | - |
| 04514 Community Planning | 80,866 | 8,054 | - | 88,920 | 88,920 | - |
| Elders' Activity Fund | - | 19,415 | - | 19,415 | 19,415 | - |
| Dam Repair IR4 | - | 15,635 | - | 15,635 | 15,635 | - |
| 04521 DWS Improvements | 75,779 | - | - | 75,779 | 21,226 | 54,553 |
| 04522 IR1 Community Septic Field | 1,726,235 | - | - | 1,726,235 | 1,726,235 | - |
| 04247 ACRS FTP Special | 28,300 | - | - | 28,300 | 28,300 | - |
| 04350 ACRS Project 9169 | 43,000 | 21 | - | 43,021 | 43,021 | - |
| 04240 Fire Department | 4,563 | 35,920 | (35,920) | 4,563 | - | 4,563 |
| Housing Renovation 8898 | - | 917 | - | 917 | 917 | - |
| Housing Renovation 8900 | - | 15,477 | (15,477) | - | - | - |
| Housing Renovation 8901 | - | 11,140 | (11,140) | - | - | - |
| Housing Renovation 8996 | - | 24,376 | - | 24,376 | 24,376 | - |
| Housing Renovation 8899 | - | 1,894 | - | 1,894 | 1,894 | - |
| 08983 4-Plex | - | 120,895 | (120,895) | - | - | - |
| INAC - CONTRIBUTIONS | | | | | | |
| 02107 Enhanced Teacher Salaries | 7,242 | - | - | 7,242 | 7,242 | - |
| 02125 Tuition Agreements | 449,126 | - | - | 449,126 | 449,126 | - |
| 02307 GFA | 134,247 | 5,647 | - | 139,894 | 139,894 | - |
| 02305 Basic Needs | 436,361 | 51,632 | (54,625) | 433,368 | 433,368 | - |
| 02308 Social Assistance for Employees | 37,536 | 28,953 | (2,036) | 64,453 | 64,453 | - |
| 04169 Land and Resources Development | 62,880 | - | - | 62,880 | 62,880 | - |
| 02320 Special Needs | 65,085 | - | - | 65,085 | 65,085 | - |
| 01015 Employee Benefits | 125,670 | - | - | 125,670 | 125,670 | - |
| 02395 In-home Care | 57,794 | - | - | 57,794 | 57,794 | - |
| 02440 NCB Reinvestment | 65,418 | - | - | 65,418 | 65,418 | - |
| Carry forward | <u>3,400,102</u> | <u>342,300</u> | <u>(240,093)</u> | <u>3,502,309</u> | <u>3,443,193</u> | <u>59,116</u> |

ESKETEMC FIRST NATION

SCHEDULE OF FEDERAL GOVERNMENT FUNDING

FOR THE YEAR ENDED MARCH 31, 2009

| | Federal Funding Received \$ | Unexpended Funding Beginning of Year \$ | Recoveries/ Transfers/ Adjustments \$ | Total Funding Available \$ | Funding Expended \$ | Unexpended Funding End of Year \$ |
|--------------------------------------|--------------------------------------|---|--|-------------------------------------|---------------------------|--|
| Brought forward | 3,400,102 | 342,300 | (240,093) | 3,502,309 | 3,443,193 | 59,116 |
| INAC - CONTRIBUTIONS (continued) | | | | | | |
| 02127 Private Schools | 51,340 | - | - | 51,340 | 51,340 | - |
| INAC - FLEXIBLE TRANSFER PAYMENTS | | | | | | |
| 02105 Instructional Services | 557,916 | - | - | 557,916 | 557,916 | - |
| 02126 Ancillary Services | 18,150 | - | - | 18,150 | 18,150 | - |
| 02141 Education Support | 12,070 | - | - | 12,070 | 12,070 | - |
| 02270 Post Secondary Education | 366,897 | - | - | 366,897 | 337,006 | 29,891 |
| 02330 Service Delivery | 61,283 | - | - | 61,283 | 61,283 | - |
| 02420 Prevention Projects | 7,796 | - | - | 7,796 | 7,796 | - |
| 04267 Roads & Bridges | 48,078 | - | - | 48,078 | 48,078 | - |
| 04211 Water Systems | 28,845 | - | - | 28,845 | 28,845 | - |
| 04269 Municipal Services | 35,084 | - | - | 35,084 | 35,084 | - |
| 04180 Community Economic Development | 39,197 | - | - | 39,197 | 39,197 | - |
| 02057 Indian Registry Administration | 7,758 | - | - | 7,758 | 1,173 | 6,585 |
| 04270 Community Buildings | 15,455 | - | - | 15,455 | 15,455 | - |
| 04273 Training-Fire Protection | 7,680 | - | - | 7,680 | 7,680 | - |
| 04283 Incremental Fuel Relief | 48,223 | - | - | 48,223 | 48,223 | - |
| 01011 Band Support | 339,517 | - | - | 339,517 | 339,517 | - |
| 01908 Professional Development | <u>41,375</u> | <u>-</u> | <u>-</u> | <u>41,375</u> | <u>41,375</u> | <u>-</u> |
| Carry forward | <u>5,086,766</u> | <u>342,300</u> | <u>(240,093)</u> | <u>5,188,973</u> | <u>5,093,381</u> | <u>95,592</u> |

ESKETEMC FIRST NATION

SCHEDULE OF FEDERAL GOVERNMENT FUNDING

FOR THE YEAR ENDED MARCH 31, 2009

| | Federal Funding Received \$ | Unexpended Funding Beginning of Year \$ | Recoveries/ Transfers/ Adjustments \$ | Total Funding Available \$ | Funding Expended \$ | Unexpended Funding End of Year \$ |
|---|--------------------------------------|---|--|-------------------------------------|---------------------------|--|
| Brought forward | 5,086,766 | 342,300 | (240,093) | 5,188,973 | 5,093,381 | 95,592 |
| INAC - FLEXIBLE TRANSFER PAYMENTS | | | | | | |
| 02137 Transportation | 20,748 | - | - | 20,748 | 20,748 | - |
| 02138 Financial Assistance | 17,303 | - | - | 17,303 | 17,303 | - |
| 02139 Guidance and Education | 20,874 | - | - | 20,874 | 20,874 | - |
| 04347 Fit-up of Education Facilities | 6,450 | - | - | 6,450 | 6,450 | - |
| 02399 Service Delivery | 10,199 | - | - | 10,199 | 10,199 | - |
| 04266 Fire Protection | 10,748 | - | - | 10,748 | 10,748 | - |
| 04210 Wastewater Systems | 6,771 | - | - | 6,771 | 6,771 | - |
| 04355 School Operations and Maintenance | 146,525 | - | - | 146,525 | 146,525 | - |
| Treaty Related Measures | - | <u>2,105</u> | - | <u>2,105</u> | <u>2,105</u> | - |
| Total INAC Funding | <u>5,326,384</u> | <u>344,405</u> | <u>(240,093)</u> | <u>5,430,696</u> | <u>5,335,104</u> | <u>95,592</u> |
| CMHC | | | | | | |
| CMHC/RRAP | 14,229 | - | - | 14,229 | 14,229 | - |
| Housing Subsidy | 170,514 | - | - | 170,514 | 170,514 | - |
| HEALTH CANADA | | | | | | |
| Health Program | 987,561 | - | - | 987,561 | 987,561 | - |
| CCATEC TRAINING PROGRAMS | | | | | | |
| | 191,068 | - | - | 191,068 | 191,068 | - |
| NATURAL RESOURCES | | | | | | |
| | 47,520 | - | - | 47,520 | 47,520 | - |
| TREATY NEGOTIATIONS | | | | | | |
| | <u>326,960</u> | - | - | <u>326,960</u> | <u>326,960</u> | - |
| | <u>7,064,236</u> | <u>344,405</u> | <u>(240,093)</u> | <u>7,168,548</u> | <u>7,072,956</u> | <u>95,592</u> |