

**Beardy's & Okemasis Band #96 & #97**  
**Schedule of Federal Government Funding**

*March 31, 2013*

## Independent Auditors' Report

To Aboriginal Affairs and Northern Development Canada:

We have audited the accompanying Schedule of Federal Government Funding of Beardy's & Okemasis Band #96 & #97 for the year ended March 31, 2013. The schedule has been prepared to comply with Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook.

### *Managements' Responsibility for the Schedule*

Management is responsible for the preparation of this schedule in accordance with Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the Schedule of Federal Government Funding of Beardy's & Okemasis Band #96 & #97 for the year ended March 31, 2013 is prepared, in all material respects, in accordance with Aboriginal Affairs and Northern Development Canada Year End Reporting Handbook.

### *Basis of Accounting Restriction on Distribution and Use*

Without modifying our opinion, we draw attention that the basis of accounting used is per section 7.5 of the Aboriginal Affairs and Northern Development Year End Reporting Handbook. The schedule is prepared to assist Beardy's & Okemasis Band #96 & #97 to comply with the financial reporting provisions of the Aboriginal Affairs and Northern Development Year End Reporting Handbook referred to above. As a result, the schedule may not be suitable for another purpose. Our report is intended solely for Aboriginal Affairs and Northern Development Canada and should not be used by any other parties than Aboriginal Affairs and Northern Development Canada.

Saskatoon, Canada  
August 11, 2013

*MNP* LLP  
Chartered Accountants

**BEARDY'S & OKEMASIS BAND #96 & #97**  
**SCHEDULE OF FEDERAL GOVERNMENT FUNDING**  
**YEAR ENDED MARCH 31, 2013**

Federally Funded Programs and Services <u>Directly Funded by the Government of Canada</u>	Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Funds Expended All Sources	Unexpended Funding End of Year
<b><u>AANDC Funding</u></b>						
Elementary/Secondary Education	3,437,620	-	-	3,437,620	3,437,620	-
Post Secondary Education	1,179,493	-	-	1,179,493	1,179,493	-
Economic Development	172,684	-	-	172,684	172,684	-
Community Infrastructure	1,961,478	1,229,376	(269,869)	2,920,985	2,706,270	214,715
Social Development	2,488,498	-	-	2,488,498	2,488,498	-
Social Support Services	1,039,816	-	(172,816)	867,000	867,000	-
Land Management	233,655	-	-	233,655	233,655	-
Indian Government Support	912,620	-	(144,224)	768,396	768,396	-
	<b>11,425,864</b>	<b>1,229,376</b>	<b>(586,909)</b>	<b>12,068,331</b>	<b>11,853,616</b>	<b>214,715</b>
<b><u>Health Canada</u></b>						
Aboriginal Diabetes Initiative	180,430	-	-	180,430	180,430	-
Brighter Futures	151,403	-	-	151,403	151,403	-
Canada Prenatal Nutrition Program	40,391	-	-	40,391	40,391	-
Capital Facilities - O & M	47,175	-	-	47,175	47,175	-
Children's Oral Health	5,590	-	-	5,590	5,590	-
CHPI/IP	121,136	-	-	121,136	121,136	-
Community Primary Health Care	241,404	-	-	241,404	241,404	-
Dental Therapy	105,813	-	-	105,813	105,813	-
Drinking Water	45,850	-	-	45,850	45,850	-
Fetal Alcohol Spectrum Disorder	3,000	-	-	3,000	3,000	-
Health Planning & Management	231,622	-	-	231,622	231,622	-
HIV/AIDS	8,502	-	-	8,502	8,502	-
Home and Community Care	320,343	-	-	320,343	320,343	-
Immunization	7,112	-	-	7,112	7,112	-
IRS/RHSP - Elder	30,000	-	-	30,000	30,000	-
IRS/RHSP	122,020	-	-	122,020	122,020	-
Maternal Child Health	92,176	-	-	92,176	92,176	-
Medical Transportation	172,000	-	-	172,000	172,000	-
Medical Transportation - Mgmt and Support	21,000	-	-	21,000	21,000	-
Mental Health	116,973	-	-	116,973	116,973	-
Movable Asset Reserve	4,751	31,339	-	36,090	4,150	31,940
NNADAP	120,968	-	-	120,968	120,968	-
Solvent Abuse	22,891	-	-	22,891	22,891	-
Water Quality Project	190,000	-	-	190,000	190,000	-
Youth Suicide Prevention	3,000	-	-	3,000	3,000	-
	<b>2,405,550</b>	<b>31,339</b>	<b>-</b>	<b>2,436,889</b>	<b>2,404,949</b>	<b>31,940</b>
<b><u>Other Funding</u></b>						
Canada Mortgage and Housing Corporation	269,197	-	-	269,197	269,197	-
Correction Services Canada	248,457	-	-	248,457	248,457	-
Department of Justice Canada	56,731	-	-	56,731	56,731	-
Public Health Agency of Canada	100,000	-	-	100,000	100,000	-
	<b>674,385</b>	<b>-</b>	<b>-</b>	<b>674,385</b>	<b>674,385</b>	<b>-</b>
<b>Totals</b>	<b>14,505,799</b>	<b>1,260,715</b>	<b>(586,909)</b>	<b>15,179,605</b>	<b>14,932,950</b>	<b>246,655</b>