

## AUDITOR'S DERIVATIVE REPORT

To the Membership of **Manto Sipi Cree Nation**

I have audited the financial statements of **Manto Sipi Cree Nation** as at March 31, 2005 and for the year then ended and reported on under date of July 31, 2005.

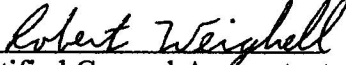
Pursuant to the requirements of the Department of Indian Affairs Year-End Reporting Handbook dated November 2002, the Schedule of Federal Government Funding has been compiled by the management of **Manto Sipi Cree Nation** from their records. For the purposes of understanding my involvement with this schedule, please note that:

- I have audited and separately reported on the financial statements;
- The audit was conducted for the purposes of forming an opinion on the financial statements as a whole;
- The attached schedule is presented for the purposes of additional information to the Membership and the Department of Indian Affairs and does not form part of the financial statements; and
- The schedule has 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 discrepancies on this schedule. 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 has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants, and is to be used solely to satisfy the Department of Indian Affairs funding requirements and should not be referred to or used for any other purposes.

Winnipeg, Manitoba  
July 31, 2005

  
Certified General Accountant

**MANTO SIPI CREE NATION  
SCHEDULE OF FEDERAL GOVERNMENT FUNDING  
FOR THE YEAR ENDED MARCH 31, 2005**

<b>Federally funded Programs and Services Directly Funded by the Government of Canada</b>	<b>Federal Funding Received</b>	<b>Unexpended Federal Funding Beginning of Year</b>	<b>Adjustments Transfers</b>	<b>Total Federal Funding Available</b>	<b>Federal Funding Expended (Option 2)</b>	<b>Unexpended Federal Funding End of Year</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(a) + (b) + (c) = (d)</b>		
<b>INAC</b>						
Social Services-Basic	900,676			900,676	868,440	32,236
Social Services- Special Needs	21,365			21,365	21,310	55
Social Services- Homemakers	44,453			44,453	44,432	21
Social Services- Service Del.	37,093			37,093	38,186	-1,093
Core and Admin	436,653			436,653	552,860	-116,207
Policing	42,726			42,726	42,561	165
Community Services	275,028			275,028	289,589	-14,561
Operating & Maint.- Sewer	53,598			53,598	53,594	4
Operating & Maint.- Water	66,175			66,175	67,200	-1,025
Forest Fire Suppression		46,946		46,946	0	46,946
School Project	56,700			56,700	60,335	-3,635
Training and Youth	10,127			10,127	12,390	-2,263
Capacity Development	62,000			62,000	62,000	0
Education	1,257,552			1,257,552	1,248,070	9,482
Special Education	189,466			189,466	185,893	3,573
School Maintenance	164,658			164,658	249,652	-84,994
School Transportation	135,075			135,075	31,298	103,777
Teacher Salary Enhance	30,315			30,315	36,225	-5,910
Employee Benefits	75,127			75,127	111,648	-36,521
Student Services	102,013			102,013	99,448	2,565
New Paths	5,109			5,109	5,165	-56
Tuition	71,463			71,463	69,985	1,478
School Counsellor	41,758			41,758	44,890	-3,132
Post Secondary	181,312			181,312	107,603	73,709
Economic Development	62,322			62,322	60,940	1,382
Capital Housing	168,000	75,000		243,000	601,874	-358,874
Teacher Recruitment	16,680			16,680	17,245	-565
Parental Engagement Strat.	9,385			9,385	9,437	-52
Debt Retirement	175,800			175,800	0	175,800
<b>HEALTH CANADA</b>						
Aboriginal Diabetes	43,176	12,836	-15,075	40,937	40,937	0
Community Health	98,854			98,854	101,024	-2,170
Brighter Futures	76,537	30,101	-31,449	75,189	75,189	0
Building Healthy Comm.	77,258	51,559	-41,517	87,300	87,300	0
Health Facility Operations	32,724			32,724	33,809	-1,085
Management & Support	67,564			67,564	66,962	602
Nursing Support	2,970	1,786		4,756	6,782	-2,026
NADAP	40,944	3,666		44,610	41,810	2,800
Medical Transportation	19,000			19,000	36,550	-17,550
Home and Comm. Care	64,075	32,580	-32,580	64,075	64,075	0
Security	100,000			100,000	110,911	-10,911
Safe Drinking Water	10,000			10,000	10,446	-446

**MANTO SIPI CREE NATION  
SCHEDULE OF FEDERAL GOVERNMENT FUNDING  
FOR THE YEAR ENDED MARCH 31, 2005**

<b>Federally funded Programs and Services Directly Funded by the Government of Canada</b>	<b>Federal Funding Received</b>	<b>Unexpended Federal Funding Beginning of Year</b>	<b>Adjustment Transfers</b>	<b>Total Federal Funding Available</b>	<b>Federal Funding Expended (Option 2)</b>	<b>Unexpended Federal Funding End of Year</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(a) + (b) + (c) = (d)</b>		
<b>HRDC</b>						
Training	74,671			74,671	68,154	6,517
Outreach	13,932			13,932	15,904	-1,972
<b>CMHC</b>						
Subsidies	55,214			55,214	110,243	-55,029
<b>TOTAL</b>	<b>5,469,548</b>	<b>254,474</b>	<b>-120,621</b>	<b>5,603,401</b>	<b>5,862,366</b>	<b>-258,965</b>