

**DERIVATIVE REPORT BY THE AUDITOR  
FOR THE SCHEDULE OF FEDERAL GOVERNMENT FUNDING**

To the membership of Samson Cree Nation

We have audited the financial statements of Samson Cree Nation as at March 31, 2002, and for the year then ended and reported on July 18, 2002.

A Schedule of Federal Government Funding is required to be presented to the membership of Samson Cree Nation pursuant to the funding agreement between Indian and Northern Affairs Canada and Samson Cree Nation. The schedule has been compiled by the management of Samson Cree Nation from their records. For the purposes of understanding our involvement with this schedule, please note that:

- We have audited and separately reported on the financial statements;
- Our 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 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 consolidated financial statements taken as a whole.

During the course of the aforementioned audit, we 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.

*Jackson Fast Anderson*

Jackson Fast Anderson  
CHARTERED ACCOUNTANTS

July 18, 2002  
Edmonton, Alberta

Samson Cree Nation - Reconciliation of Government of Canada funding by Category for the year ended March 31, 2002

A) INAC Funding

Code	Description	INAC Department	Funding Received	Opening Funding Carried Forward	Adjs.	Total Funding Available	Expenditures	Ending Funding Carried Forward
2484	Sanitation Systems	Community infrastructure	200,000	-	-	200,000	200,000	-
2486	Electrical Systems	Community infrastructure	77,200	-	-	77,200	77,200	-
2489	Special Services	Community infrastructure	34,500	-	-	34,500	34,500	-
2496	Water and Sewer Projects	Community infrastructure	800,000	-	-	800,000	800,000	-
2503	Planning, Design & Construction - Education Facilities	Community infrastructure	66,080	-	-	66,080	66,080	-
2503	Planning, Design & Construction - Education Facilities	Community infrastructure	3,514,100	-	(3,514,100)	-	-	-
2511	Fire Protection	Community infrastructure	111,896	-	-	111,896	111,896	-
2512	Roads and Bridges	Community infrastructure	325,527	-	-	325,527	325,527	-
2513	Sanitation Systems	Community infrastructure	162,872	-	-	162,872	162,872	-
2514	Water Systems	Community infrastructure	68,860	-	-	68,860	68,860	-
2517	Community Buildings	Community infrastructure	234,899	-	-	234,899	234,899	-
2521	Maintenance Management	Community infrastructure	66,400	-	-	66,400	66,400	-
2540	Schools - O & M	Community infrastructure	789,110	-	-	789,110	789,110	-
2686	CEDO Flow-through Funding	Economic development	395,119	-	-	395,119	395,119	-
2280	Instructional Services Formula	Elementary/secondary educator	4,682,983	-	-	4,682,983	4,682,983	-
2281	Low Cost Special Education	Elementary/secondary educator	259,200	-	-	259,200	259,200	-
2290	Tuition Agreements	Elementary/secondary educator	2,054,270	-	-	2,054,270	2,054,270	-
2291	Ancillary Services	Elementary/secondary educator	67,813	-	-	67,813	67,813	-
2293	Private	Elementary/secondary educator	238,650	-	-	238,650	238,650	-
2313	Student Transportation Services (All school types)	Elementary/secondary educator	1,100,399	-	-	1,100,399	1,100,399	-
2315	Guidance and Counselling	Elementary/secondary educator	180,000	-	-	180,000	180,000	-
2316	Advice and Assistance, Provincial Schools	Elementary/secondary educator	32,000	-	-	32,000	32,000	-
2340	First Nations Schools Co-operative Education Program	Elementary/secondary educator	63,294	-	-	63,294	63,294	-
2341	First Nations and Inuit Science and Technology Summer Camp	Elementary/secondary educator	26,000	-	-	26,000	26,000	-
2342	First Nations and Inuit Summer Student Career Placement Program	Elementary/secondary educator	70,876	-	-	70,876	70,876	-
2344	First Nations and Inuit Youth Work Experience Program	Elementary/secondary educator	50,000	-	-	50,000	50,000	-
2812	Welfare Reform	Gathering Strength	25,000	-	-	25,000	25,000	-
2818	Education Reform	Gathering Strength	423,783	-	-	423,783	423,783	-
2571	Planning, Design and Construction	Housing	380,000	-	-	380,000	380,000	-
2584	Management Support	Housing	5,157	-	-	5,157	5,157	-
2625	Band Support Funding	Indian government support	794,132	-	-	794,132	794,132	-
2630	Band Employee Benefit Plans	Indian government support	545,399	-	-	545,399	545,399	-
2635	Band Advisory Services	Indian government support	130,841	-	-	130,841	130,841	-
2650	Indian/Inuit Management Development	Indian government support	828	-	-	828	828	-
2124	Resource Access Negotiations (Access to Lands & Resources)	Land and trust services	20,000	-	-	20,000	20,000	-
2805	National Child Benefit Reinvestment	Other	664,365	-	(265,851)	398,514	333,760	64,754
2360	Post-Secondary Education	Post secondary education	2,171,300	-	-	2,171,300	2,171,300	-
2370	Basic Needs	Social assistance	3,932,983	21,869	-	3,954,852	3,954,852	-
2370	Basic Needs	Social assistance	(265,851)	-	265,851	-	-	-
2371	Child Out of Parental Home Allowance	Social assistance	124,375	-	-	124,375	124,375	-
2372	Social Assistance for Employment and Training	Social assistance	65,224	-	-	65,224	65,224	-
2390	Special Needs	Social assistance	189,436	-	-	189,436	189,436	-
2401	Service Delivery	Social assistance	276,515	-	-	276,515	276,515	-
2440	In-Home Care	Social support services	388,444	-	-	388,444	388,444	-
2444	Service Delivery	Social support services	80,889	-	-	80,889	80,889	-
2463	Day-Care	Social support services	259,200	-	-	259,200	259,200	-
2466	Community Services	Social support services	113,593	-	-	113,593	113,593	-
	<b>Subtotal re INAC funding</b>		<b>25,997,661</b>	<b>21,869</b>	<b>(3,514,100)</b>	<b>22,505,430</b>	<b>22,440,676</b>	<b>64,754</b>

B) Other Funding

HRDC			1,659,422	-	-	1,659,422	1,659,422	-
CMHC			83,461	-	-	83,461	83,461	-
Industry Canada			122,518	-	-	122,518	122,518	-
Health Canada			681,556	-	-	681,556	681,556	-
	<b>Total for all Federal Government Funding</b>		<b>28,544,618</b>	<b>21,869</b>	<b>(3,514,100)</b>	<b>25,052,387</b>	<b>24,987,633</b>	<b>64,754</b>