

To the Members of Rolling River First Nation:

We have audited the Schedule of Federal Government Funding paid to Rolling River First Nation for the year ended March 31, 2009, as required in accordance with the funding agreement between Indian and Northern Affairs Canada and Rolling River First Nation. This financial information is the responsibility of the management of Rolling River First Nation. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation.

In our opinion, this Schedule, when read together with the information set out in the introductory paragraph, presents fairly, in all material respects, the Schedule Federal Government Funding paid to Rolling River First Nation for the year ended March 31, 2009, in accordance with the funding agreement between Indian and Northern Affairs Canada and Rolling River First Nation.

This financial information is solely for the information and use of Indian and Northern Affairs Canada. The financial information is not intended to be and should not be used by anyone other than the specified users or for any other purpose. We have issued an audit report dated July 23, 2009 on the financial statements of the Rolling River First Nation for the year ended March 31, 2009 and reference should be made to those audited financial statements for complete information.

Neepawa, Manitoba  
July 23, 2009

*Meyses Norris Penny LLP*  
MEYERS NORRIS PENNY  
Chartered Accountants

**Rolling River First Nation**  
**Schedule of Federal Government Funding**  
For the year ended March 31, 2009

	Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Total Expenditures from All Sources	Unexpended Funding End of Year
<b>Indian and Northern Affairs Canada</b>						
Social Services - Basic Needs	372,202	-	-	372,202	336,800	35,402
Band Support Funding	351,073	-	-	351,073	370,725	(19,652)
Roads	148,894	-	-	148,894	146,827	2,167
Water	187,865	-	-	187,865	159,549	28,316
Sanitation	26,935	-	-	26,935	43,952	(17,017)
Tuition	935,771	-	-	935,771	935,771	-
Band Membership	7,088	-	-	7,088	8,060	(972)
Capital Housing	239,900	-	-	239,900	367,637	(127,737)
Maintenance Management System	15,919	-	-	15,919	17,602	(1,683)
Community Buildings	30,482	-	-	30,482	21,304	9,178
Summer Student	19,721	10,839	-	30,560	24,487	6,073
Education (Other than Tuition)	476,452	61,345	-	537,797	366,170	171,627
Fire Prevention	44,910	-	-	44,910	48,133	(3,223)
Wapx Penace School	166,489	27,000	-	193,489	155,824	37,665
First Nation Youth Work Experience	11,410	-	-	11,410	11,410	-
Land Management	57,263	-	-	57,263	58,983	(1,720)
CEDO Planning & Operations	58,298	-	-	58,298	44,770	13,528
Parental Engagement Strategy	13,233	-	-	13,233	13,233	-
Sanitation Operations & Maintenance	6,580	-	-	6,580	6,580	-
Band Employee Benefit Plan Contribution	27,636	-	-	27,636	27,636	-
Band Employee Benefit Plan Flexible	8,990	-	-	8,990	28,114	(19,124)
Water Operations & Maintenance	57,829	-	-	57,829	57,829	-
Social Services - Service Delivery	49,589	3,854	-	53,443	57,157	(3,714)
Social Services - Social Needs	6,908	-	-	6,908	8,346	(1,440)
In Home Care	40,610	-	-	40,610	40,610	-
Career Promotion & Awareness	13,500	-	-	13,500	13,500	-
Family Violence Program	34,675	-	-	34,675	38,624	(3,949)
Provincial School Special Ed High Cost	79,486	-	-	79,486	79,486	-
Water - Capital	1,411,010	-	-	1,411,010	1,411,010	-
Band Operated School High Cost Special Education	20,000	-	-	20,000	20,000	-
Post Secondary Student Support	290,471	40,320	-	330,791	200,672	130,119
Student Accommodation Services	15,270	8,310	-	23,580	7,350	16,230
Financial Assistance Allowance	1,350	-	-	1,350	1,350	-
Administration Post Secondary	14,494	-	-	14,494	66,472	(71,978)
Community Economic Opportunities Program	23,659	-	-	23,659	23,820	(161)
Enhanced Teacher Salary	1,504	-	-	1,504	1,504	-
Road Network Upgrade	225,100	-	-	225,100	225,100	-
<b>Total</b>	<b>5,482,664</b>	<b>151,688</b>	<b>-</b>	<b>5,634,352</b>	<b>5,486,397</b>	<b>177,955</b>
<b>Health Canada</b>						
Aboriginal Diabetes Initiative	19,186	-	-	19,186	19,186	-
Medical Transportation	148,083	-	-	148,083	157,922	(9,839)
Health Finance	15,562	-	-	15,562	15,562	-
Home and Community Care	83,097	-	-	83,097	83,097	-
Aboriginal Headstart Program	229,255	-	-	229,255	229,255	-
Health Services - Operations and Maintenance	122,593	-	-	122,593	73,146	49,447
Health Director	39,148	-	-	39,148	39,148	-
Southquill Health Committee	39,400	-	-	39,400	33,127	6,273
Community Health Representative	37,793	11,608	-	49,401	39,547	9,854
Native Alcohol and Drug Abuse Program	38,978	19,827	-	58,805	33,606	25,197
BHC - Community Mental Health	39,714	8,259	-	47,973	44,094	1,879
Building Healthy Communities - Solvent Abuse	5,000	1,254	-	6,254	3,761	2,493
Brighter Futures Initiative	47,300	9,939	-	57,239	43,548	13,690
Health Receptionist	21,158	19,710	-	40,868	22,761	18,107
Health Janitor	7,215	-	-	7,215	7,215	-
Canada Prenatal Nutrition Program	13,846	-	-	13,846	14,021	(175)
Fetal Alcohol Spectrum Disorder	121,500	-	-	121,500	121,500	-
Health Careers	10,000	-	-	10,000	10,000	-
Maternal Child Health Program	102,080	17,186	-	119,266	100,778	18,488
National Aboriginal Youth Suicide Prevention Strategy	33,147	-	-	33,147	33,564	(417)
Aboriginal Health Transition Fund	-	-	-	-	-	-
<b>Total</b>	<b>1,174,031</b>	<b>85,763</b>	<b>-</b>	<b>1,259,794</b>	<b>1,124,837</b>	<b>134,957</b>
<b>Other Sources</b>						
Canada Mortgage and Housing Corporation	15,632	-	-	15,632	15,632	-
Solicitor General	-	9,092	-	9,092	10,699	(1,607)
	<b>15,632</b>	<b>9,092</b>	<b>0</b>	<b>24,724</b>	<b>26,331</b>	<b>(1,607)</b>
<b>Total</b>	<b>5,682,327</b>	<b>246,523</b>	<b>-</b>	<b>6,928,850</b>	<b>6,617,585</b>	<b>311,265</b>

