

Review Engagement Report

To the Department of Indian and Northern Affairs Canada:

We have reviewed the schedule of federal government funding of Rolling River First Nation for the year ended March 31, 2010, as required in accordance with Section 7.0 of the Indian and Northern Affairs Canada Year-end Financial Reporting Handbook. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by Rolling River First Nation.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this financial information.

Based on our review, nothing had come to our attention that causes us to believe that this financial information is not, in all material respects, in accordance with Section 6.4 of the 2010 Indian and Northern Affairs Canada Year-end Financial Reporting Handbook.

This financial information is solely for the information and use of the Department of Indian and Northern Affairs Canada. The Financial Information is not intended to be and should not be used by anyone other than the specific users for any other purpose. We have issued an audit report dated July 31, 2010 on the consolidated financial statements of Rolling River First Nation for the year ended March 31, 2010, and reference should be made by those audited consolidated financial statements for complete information.

Neepawa, MB
July 30, 2010

Meyers Norris Penny LLP
Meyers Norris Penny LLP
Chartered Accountants



Rolling River First Nation
Schedule of Federal Government Funding

For year ended March 31, 2010

Federally funded programs and services directly/indirectly funded by the Government of Canada	Unexpected federal funding, beginning of period	Federal funding received	Adjustments/Transfers	Total federal funding available	Federal funding expended	Unexpected federal funding
Indian and Northern Affairs Canada						
Social Services - Basic Needs	35,402	333,776	-	369,178	310,273	58,905
Band Support Funding	-	341,836	-	341,836	399,721	(57,885)
Roads	2,167	107,662	-	109,829	222,026	(112,197)
Water	28,316	186,975	-	215,291	400,340	(185,049)
Sanitation	-	26,324	-	26,324	45,780	(19,456)
Tuition	-	1,001,868	-	1,001,868	1,001,868	-
Band Membership	-	6,999	-	6,999	7,289	(290)
Capital Housing	-	239,900	(239,900)	-	29,054	(29,054)
Maintenance Management System	-	15,841	-	15,841	16,908	(1,067)
Community Buildings	9,178	30,482	-	39,660	65,893	(26,233)
Summer Student	6,073	11,556	(17,629)	-	-	-
Education (Other than Tuition)	171,627	482,691	-	654,318	342,259	312,059
Fire Prevention	-	44,920	-	44,920	97,854	(52,934)
Wapi Penace School	37,665	171,768	-	209,433	153,556	55,877
First Nation Youth Work Experience	-	9,931	(9,931)	-	-	-
Land Management	-	49,371	-	49,371	43,066	6,305
CEDO Planning & Operations	13,528	58,298	-	71,826	71,993	(167)
Parental Engagement Strategy	-	9,350	(9,350)	-	-	-
Sanitation Operations & Maintenance	-	6,580	-	6,580	6,580	-
Band Employee Benefit Plan Contribution	-	26,603	-	26,603	35,128	(8,525)
Band Employee Benefit Plan Flexible	-	16,806	-	16,806	33,938	(17,132)
Water Operations & Maintenance	-	57,879	-	57,879	57,879	-
Social Services - Service Delivery	-	49,589	-	49,589	49,480	109
Social Services - Special Needs	-	9,306	-	9,306	10,475	(1,169)
In Home Care	-	40,610	(40,610)	-	-	-
Career Promotion & Awareness	-	4,609	(4,609)	-	-	-
Family Violence Program	-	12,000	-	12,000	13,857	(1,857)
Provincial School Special Ed High Cost	-	117,301	-	117,301	117,301	-
Water - Capital	-	87,000	-	87,000	87,000	-
Enhanced Teacher Salary	-	2,171	-	2,171	2,171	-
Road Network Upgrade	-	304,900	-	304,900	304,900	-
Governance Capacity Development (PID)	-	32,400	-	32,400	32,603	(203)
Teacher Recruitment and Retention	-	1,138	-	1,138	1,138	-
Business and Resource Development	-	109,500	-	109,500	-	109,500
Postsecondary Program	146,349	319,157	-	465,506	332,071	133,435
Lot Servicing	-	200,000	-	200,000	200,000	-
Multi Unit Construction	-	561,672	239,900	801,572	801,572	-
Market Based Housing	-	250,000	-	250,000	345,245	(95,245)
	450,305	5,338,769	(82,129)	5,706,945	5,639,218	67,727
Health Canada						
Aboriginal Diabetes Initiative	-	31,458	-	31,458	29,458	2,000
Medical Transportation	-	234,215	-	234,215	203,407	30,808
Health Finance	-	15,562	-	15,562	31,271	(15,709)
Home and Community Care	-	85,857	-	85,857	88,882	(3,025)
Aboriginal Headstart Program	-	216,512	-	216,512	212,570	3,942
Health Services - Operations and Maintenance	49,447	35,338	-	35,338	99,436	(64,098)
Health Director	-	39,146	-	39,146	53,557	(14,411)
Southquill Health Committee	6,273	39,400	-	39,400	25,384	14,016
Community Health Representative	9,854	38,680	-	38,680	38,092	588
Native Alcohol and Drug Abuse Program	25,197	68,333	-	68,333	34,213	34,120
BHC - Community Mental Health	1,879	49,574	-	49,574	50,868	(1,294)
Building Healthy Communities - Solvent Abuse	2,493	9,937	-	9,937	4,506	5,431
Brighter Futures Initiative	13,690	59,511	-	59,511	52,000	7,511
Health Receptionist	18,107	21,158	-	21,158	29,555	(8,397)
Health Janitor	-	7,215	-	7,215	13,870	(6,655)
Canada Prenatal Nutrition Program	-	14,261	-	14,261	14,261	-
Fetal Alcohol Spectrum Disorder	-	112,500	-	112,500	115,034	(2,534)
Health Careers	-	5,000	-	5,000	5,000	-
Maternal Child Health Program	18,448	102,060	-	102,060	109,700	(7,640)
National Aboriginal Youth Suicide Prevention Strategy	-	38,531	-	38,531	38,654	(123)
Administration Revenue	-	21,303	-	21,303	88,668	(67,365)
	145,388	1,245,551	-	1,245,551	1,338,386	(92,835)
Other Sources						
Canada Mortgage and Housing Corporation	-	70,532	-	70,532	70,532	-
	-	70,532	-	70,532	70,532	-
	595,693	6,654,852	(82,129)	7,023,028	7,048,136	(25,108)

