

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, 2011, 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 29, 2011 on the consolidated financial statements of Rolling River First Nation for the year ended March 31, 2011, and reference should be made by those audited consolidated financial statements for complete information.

Neepawa, MB
July 29, 2011



MNP LLP
Chartered Accountants



Rolling River First Nation
Schedule of Federal Government Funding
For the year ended March 31, 2011

	Federal Funding Received	Unexpended Funding Beginning of Year	Adjustments	Total Funding Available	Total Expenditures from All Sources	Unexpended Funding End of Year
Indian and Northern Affairs Canada						
Social Services - Basic Needs	304,265	-	20	304,285	358,133	(51,848)
Band Support Funding	338,109	-	-	338,109	423,022	(84,913)
Roads	107,742	-	-	107,742	331,087	(223,345)
Water	189,170	-	-	189,170	418,696	(229,526)
Sanitation	26,202	-	-	26,202	38,596	(12,394)
Tuition	1,032,168	-	-	1,032,168	1,032,168	-
Band Membership	7,023	-	-	7,023	7,042	(19)
Maintenance Management System	15,930	-	-	15,930	22,224	(8,294)
Community Buildings	29,742	-	-	29,742	57,167	(27,425)
Summer Student	16,642	-	-	16,642	16,642	-
Education (Other than Tuition)	411,195	-	-	411,195	422,292	(11,097)
Fire Prevention	44,990	-	-	44,990	90,794	(45,804)
Wapiti Pence School	135,048	-	-	135,048	157,681	(22,613)
First Nation Youth Work Experience	10,080	-	-	10,080	10,080	-
Land Management	53,885	-	-	53,885	54,373	(488)
CEDO Planning & Operations	58,298	-	-	58,298	67,452	(9,154)
Parental Engagement Strategy	5,734	-	-	5,734	5,734	-
Sanitation Operations & Maintenance	8,580	-	-	8,580	8,580	-
Band Employee Benefit Plan Contribution	26,803	-	-	26,803	37,276	(10,673)
Band Employee Benefit Plan Flexible	16,320	-	-	16,320	35,550	(19,230)
Water Operations & Maintenance	57,760	-	-	57,760	57,760	-
Social Services - Service Delivery	49,589	-	-	49,589	57,039	(7,450)
Social Services - Special Needs	9,128	-	-	9,128	10,550	(1,422)
In Home Care	40,610	-	-	40,610	40,610	-
Family Violence Program	14,000	-	-	14,000	11,189	2,811
Provincial School Special Ed High Cost	77,680	-	-	77,680	77,680	-
Road Network Upgrade	60,000	-	-	60,000	60,000	-
Band Operated School High Cost Special Education	20,143	-	-	20,143	20,143	-
Post Secondary Student Support	290,471	-	-	290,471	180,700	109,771
Student Accomodation Services	3,880	-	-	3,880	6,240	(2,360)
Financial Assistance Allowance	360	-	-	360	4,300	(3,940)
Administration Post Secondary	14,494	-	-	14,494	132,388	(117,894)
Enhanced Teacher Salary	2,268	-	-	2,268	2,268	-
Teacher Recruitment and Retention	1,155	-	-	1,155	1,155	-
Provincial School Special Education	60,390	-	-	60,390	61,212	(822)
Research and Advocacy	44,000	-	(37,419)	6,581	6,581	-
Market Based Housing	125,000	-	-	125,000	159,154	(34,154)
On Reserve Housing Construction & Renovations	175,820	-	-	175,820	509,303	(333,483)
Community Buildings - Major Renovations	64,820	-	-	64,820	120,885	(56,065)
Business and Resource Development	58,768	109,500	-	168,268	83,227	85,041
Total	4,005,860	109,500	(37,389)	4,077,972	5,192,851	(1,114,879)
Health Canada						
Aboriginal Diabetes Initiative	31,498	-	-	31,498	31,498	-
Medical Transportation	174,250	-	(13,419)	160,831	221,112	(60,281)
Health Finance	15,562	-	25,371	40,933	40,933	-
Home and Community Care	146,584	-	-	146,584	150,881	(4,297)
Aboriginal Headstart Program	215,330	-	-	215,330	219,493	(4,163)
Health Services - Operations and Maintenance	53,860	-	7,988	61,848	138,528	(76,678)
Health Director	39,146	-	10,244	49,390	49,390	-
Southquill Health Committee	14,949	-	20,289	35,238	35,238	-
Community Health Representative	30,587	-	10,442	41,039	41,039	-
Native Alcohol and Drug Abuse Program	-	-	45,878	45,878	45,878	-
BHC - Community Mental Health	45,062	-	585	45,667	45,667	-
Building Healthy Communities - Solvent Abuse	-	-	5,861	5,861	5,861	-
Brighter Futures Initiative	34,804	-	21,201	56,005	56,005	-
Health Receptionist	17,634	-	9,710	27,344	27,344	-
Canada Prenatal Nutrition Program	14,689	-	-	14,689	14,689	-
Fetal Alcohol Spectrum Disorder	107,730	-	-	107,730	107,730	-
Maternal Child Health Program	114,693	-	2,846	117,539	117,539	-
Administration	187,498	-	(20,113)	167,385	102,801	64,584
National Aboriginal Youth Suicide Prevention Strategy	-	-	-	-	3,438	(3,438)
Total	1,243,906	-	126,883	1,390,902	1,455,060	(64,158)
Other Sources						
Canada Mortgage and Housing Corporation	25,480	-	-	25,480	25,480	-
Total	5,275,246	109,500	89,494	5,494,344	6,673,491	(1,179,147)