

Review Engagement Report

To the Department of Aboriginal Affairs and Northern Development Canada:

We have reviewed the schedule of federal government funding of Rolling River First Nation for the year ended March 31, 2012, as required in accordance with Section 7.0 of the Aboriginal Affairs and Northern Development 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 Aboriginal Affairs and Northern Development Canada Year-end Financial Reporting Handbook.

This financial information is solely for the information and use of the Department of Aboriginal Affairs and Northern Development 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 26, 2012 on the consolidated financial statements of Rolling River First Nation for the year ended March 31, 2012, and reference should be made by those audited consolidated financial statements for complete information.

Neepawa, MB
July 30, 2012



MNP LLP
Chartered Accountants

Rolling River First Nation
Consolidated Schedule of Federal Government Funding
For the year ended March 31, 2012

Federally funded programs and services directly/indirectly funded by the Government of Canada

	<i>Unexpended federal funding, beginning of year</i>	<i>Federal funding received</i>	<i>Adjustments/Transfers</i>	<i>Total federal funding available</i>	<i>Federal funding expended</i>	<i>Unexpended federal funding, end of year</i>
Aboriginal Affairs and Northern Development Canada						
Indian Registration						
Indian Registry Administrators	-	7,252	-	7,252	6,699	553
Education - Fixed Contribution						
Instructional Services Formula	-	75,824	-	75,824	75,824	-
Instructional Services Formula	-	64,336	-	64,336	64,336	-
Instructional Services Formula	-	1,500	-	1,500	1,500	-
Administration - Instructional Services	-	5,000	-	5,000	5,380	(380)
Low Cost Special Education	-	10,641	-	10,641	10,641	-
Low Cost Special Education	-	9,029	-	9,029	9,029	-
Ancillary Support	-	142,353	-	142,353	142,353	-
Low Cost Special Education	-	57,816	-	57,816	57,816	-
Student Accommodation Services	-	6,800	-	6,800	2,490	4,310
Student Transportation Services	-	960	-	960	960	-
Financial Assistance Allowances	-	720	-	720	1,210	(490)
Guidance and Counseling	-	28,596	-	28,596	28,596	-
Student Transportation - Band Operated	-	237,636	-	237,636	238,897	(1,261)
Post Secondary Student Support Program	109,771	290,471	-	400,242	137,555	262,687
Administration Post Secondary	-	14,494	-	14,494	154,613	(140,119)
Social Development - Fixed Contribution						
Service Delivery	-	49,589	-	49,589	47,602	1,987
Prevention Projects	2,811	14,000	-	16,811	15,091	1,720
Indian Government Support - Fixed Contribution						
Pension Plan Administration	-	16,439	-	16,439	32,859	(16,420)
Community Infrastructure - Fixed Contribution						
Wastewater Systems	-	18,000	-	18,000	23,907	(5,907)
Water Systems	-	178,690	-	178,690	415,140	(236,450)
Water Systems (Cisterns)	-	10,880	-	10,880	10,880	-
Schools O&M	-	10,140	-	10,140	10,140	-
Planning Design and Construction	-	182,620	-	182,620	248,367	(65,747)
Major Renovations Extensions and Repairs	-	23,060	-	23,060	31,776	(8,716)
Major Renovations Extensions and Repairs	-	5,500	-	5,500	11,669	(6,169)
Community Buildings - ACRS	-	28,720	-	28,720	57,454	(28,734)
Fire Protection	-	44,990	-	44,990	85,397	(40,407)
Roads and Bridges	-	101,922	-	101,922	231,146	(129,224)
Electrical Systems	-	890	-	890	890	-
Community Buildings	-	30,736	-	30,736	58,353	(27,617)
Maintenance Management	-	15,749	-	15,749	17,921	(2,172)
Solid Waste	-	8,352	-	8,352	8,352	-
Land Management - Fixed Contribution						
Reserve Land and Environment Management	-	46,207	-	46,207	46,777	(570)
Economic Development						
Land and Resources Development Program	-	60,454	-	60,454	60,454	-
Community Economic Development Program	-	58,298	-	58,298	72,797	(14,499)
Indian Government Support						
Band Support Funding	-	334,373	-	334,373	439,469	(105,096)
Education - Set Contribution						
Enhanced Teacher Salaries	-	4,029	-	4,029	4,029	-
Tuition Agreements	-	929,580	-	929,580	929,580	-
Tuition Agreements	-	33,000	-	33,000	33,000	-
Band Operated School - Direct Services	-	20,000	-	20,000	20,000	-
Provincial School - Direct Services	-	62,349	-	62,349	62,349	-
First Nations & Inuit Summer Work Experience Program	-	7,404	-	7,404	7,404	-
First Nations & Inuit Skills Link Program	-	6,187	-	6,187	6,187	-
First Nations & Inuit Information and Communication Technology Work Placements	-	8,947	-	8,947	8,947	-
Social Development - Set Contribution						
Basic Needs	-	395,236	-	395,236	409,313	(14,077)
Special Needs	-	9,128	-	9,128	15,361	(6,233)
In-Home Care	-	40,610	-	40,610	40,610	-
Indian Government Support - Set Contribution						
CPP and Private Pension Plans	-	25,989	-	25,989	39,606	(13,617)
Community Infrastructure - Set Contribution						
Water O&M	-	67,665	-	67,665	67,665	-
Wastewater O&M	-	6,580	-	6,580	14,932	(8,352)
Governance and Institutions of Government						
Advocacy and Public Education	-	21,000	-	21,000	21,998	(998)
Land Management - Set Contribution						
Preparedness	-	21,536	-	21,536	21,536	-
Local Roads & Bridges						
	-	798,900	-	798,900	798,900	-
	112,582	4,651,177	-	4,763,759	5,365,757	(601,998)

Health Canada

Children and Youth	-	449,701	-	449,701	431,429	18,272	
Chronic diseases	-	29,848	-	29,848	30,315	(467)	
Primary Healthcare	-	150,982	-	150,982	152,589	(1,607)	
Health Benefits	-	197,996	-	197,996	206,312	(8,316)	
Health Governance - Set	-	5,000	-	5,000	5,000	-	
Primary Healthcare	-	35,156	-	35,156	39,071	(3,915)	
Mental Health Addictions - Transfer	-	138,850	-	138,850	154,120	(15,270)	
Health Governance - Transfer	84,697	303,179	-	387,876	355,724	32,152	
		84,697	1,310,712	-	1,395,409	1,374,560	20,849
Canada Mortgage and Housing Corporation							
RRAP conversions	-	3,750	-	3,750	-	3,750	
	-	3,750	-	3,750	-	3,750	