

MackKay LLP

Review Engagement Report

To the Members of Taku River Tlingit First Nation

We have reviewed the "Schedule of Federal Government Funding" and the "Schedule of Salaries, Honoraria, Travel and Other Remuneration for elected or appointed officials" of Taku River Tlingit First Nation as at March 31, 2013. 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 the company.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these schedules do not represent, in all material respects, funding received and expenditures incurred by Taku River Tlingit First Nation prepared in accordance with Canadian generally accepted accounting principles for local governments.

**Whitehorse, Canada
September 27, 2013**

Mackay LLP
Chartered Accountants

Taku River Tlingit First Nation
Schedule of Federal Government Funding
March 31, 2013

(Unaudited)

Federally funded Programs and Services Directly/Indirectly funded by the Gov't of Canada	Dept. #	Federal Funding Received	Unexpended Federal Funding Beginning of Year	Adjustments or Transfers	Total Funding Available	Federal Funding Expended Option 2 (Total expenditures from all sources)
AANDC						
Social Programs						
National Child Benefit	286	5,000			5,000	5,000
Administration (Serv Delivery)	300	59,060			59,060	59,060
Family Violence	301	28,189			28,189	28,189
Basic Needs	302	120,000				
Special Needs	302	16,870			145,000	173,405
Adult care/in home care	302	8,330				
Sub-Total		237,249			237,249	265,594
Education						
CELC/Advice & Assistance	200	35,012				
Financial Assistance Allowance	200	6,814	15,589		65,400	74,774
Financial Assistance Allowance - Grad Clothing	200	1,350				
School Supplies	200	5,835				
Tuition Agreements	201	568,614			568,614	568,614
New Paths for Education	205	53,000			53,000	58,439
Summer Students	209	5,439			5,439	5,439
Post Secondary Education	215	148,324			148,324	164,225
New Paths TFLC	380	61,000	10		61,010	61,010
Sub-Total		885,188	16,599		901,787	934,501
Administration						
Bank Support	500	281,909	148,147	378,985	893,878	900,384
Indian Registry	500	1,837				
Private Pension Band Employees	500	39,000				
Private Pension Plan Administration	500	34,000				
Consultation Funding	540	7,820	11,132		42,614	43,387
Leadership Training	540	9,682				
Consultation & Policy Development	540	14,000				
Sub-Total		398,228	169,279	378,985	936,492	943,781
Economic Development						
Community Economic Development Program	400	59,252	35,289		95,890	74,037
Gathering of Nations Conference Travel	400	1,359			10,585	13,231
TRTFN and ATELP Governance Analysis	403	10,685				
Sub-Total		71,296	35,289		106,475	87,268
Operations & Maintenance						
O&M Roads and Bridges	601	42,619			42,619	42,588
O&M Water Systems Maintenance	602	131,147			263,147	263,417
O&M Water Treatment Plant Top Up	602	132,000				
O&M Community Buildings	603	144,089			144,089	144,069
O&M Fire Protection	605	4,320			4,320	4,320
O&M Municipal Services	606	21,960			21,960	21,960
O&M Sanitation	607	84,279	2,363	(2,378)	64,264	64,264
O&M Electrical Systems	608	3,819	107,951	(107,951)	3,819	3,819
O&M Solid Waste	609	32,502	1,261	(1,250)	32,513	32,513
Environment - Security Fence and Signage	616	33,000			33,000	33,000
Sub-Total		609,735	111,575	(111,579)	609,731	609,560
Capital						
Community Buildings/Project Management	701	120,000	329		120,329	120,000
VCJH - TRTFN Service Garage	704	220,000			220,000	220,000
VCJB - 5 year Capital/Physical Development Plan	712	80,000			80,000	80,450
VCFR - Post Construction	714	5,457			5,457	5,457
VCJG - Home Renos	716	10,000			10,000	20,829
VCJG - Home Renos	719	24,269			44,269	44,814
VCJG - Increase to Home Renos	719	20,000				
ACRS	720	27,059			27,059	26,646
Sub-Total		606,785	329		607,114	618,196
Other						
BCCI Negotiation Preparedness	884	75,000	75,000	(49,377)	100,623 - note 1	100,623
Cumulative Effects Presentation and Travel	916	4,100			4,903	4,903
Placer Mining Project	916	803				
Total for AANDC		2,788,264	398,081	218,029	3,464,374	3,464,886
Health Canada						
Diabetes - Prevention & Promotion	295	29,530			29,530	29,530
Water Quality	303	11,400			11,400	11,400
NNADAP	304	32,548			35,481	35,481
Solvent Abuse	304	2,933				
Brighter Futures	305	24,637			24,637	24,637
HIV - AIDS	306	395				
CHN - Nurse	308	19,638			65,553	55,553
CHR (Community Health Representative)	306	32,670				
Clerical Support Services	308	2,850				
Mental Health	307	13,510			13,510	13,510
Governance & Support	308	71,230			78,950	78,950
Health Facilities and Capital	308	7,720				
Home and Community Care	309	34,149			34,149	34,149
NHIB/MT	316	53,998		4,986	58,982	55,586
Aboriginal Head Start	370	61,480			64,882	64,882
Prenatal Nutrition	370	3,402				
		402,088		4,986	407,074	403,678
Fisheries and Oceans						
Pacific Integrated Commercial Fisheries Initiative	415	36,349			36,349	28,539
Fisheries	620	344,916			344,916	358,308
		381,265			381,265	386,847
Heritage Canada						
	207	75,555			75,555	75,555
Human Resources and Development Canada						
	319	388,084			388,084	260,546
Grand Total		4,035,256	398,081	223,015	4,856,362	4,891,511

Note 1 Funds of \$49,377 returned to Government of Canada after March 31, 2013