

Kativik Regional Government

**Annual Report
December 31, 2016**

Kativik Regional Government

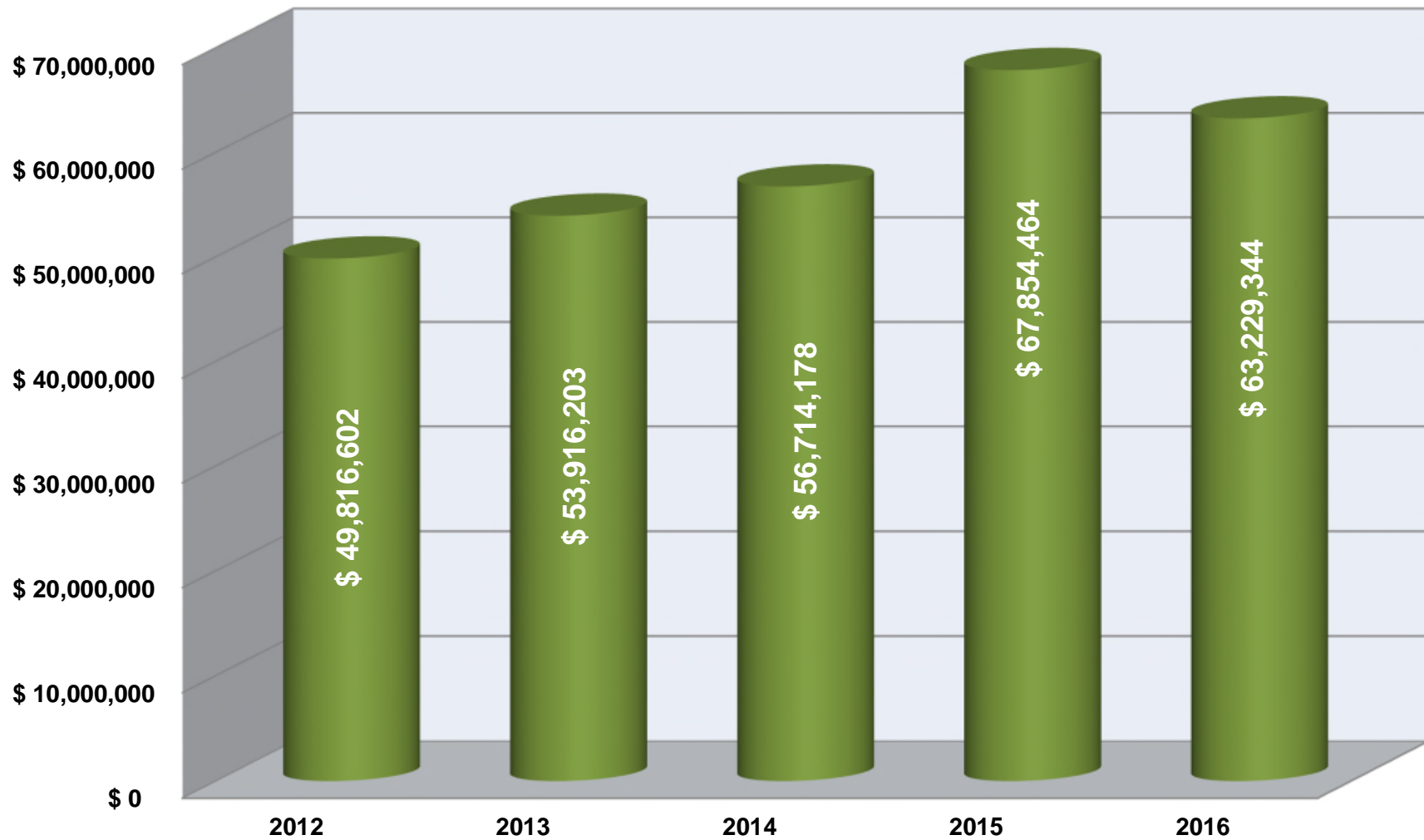
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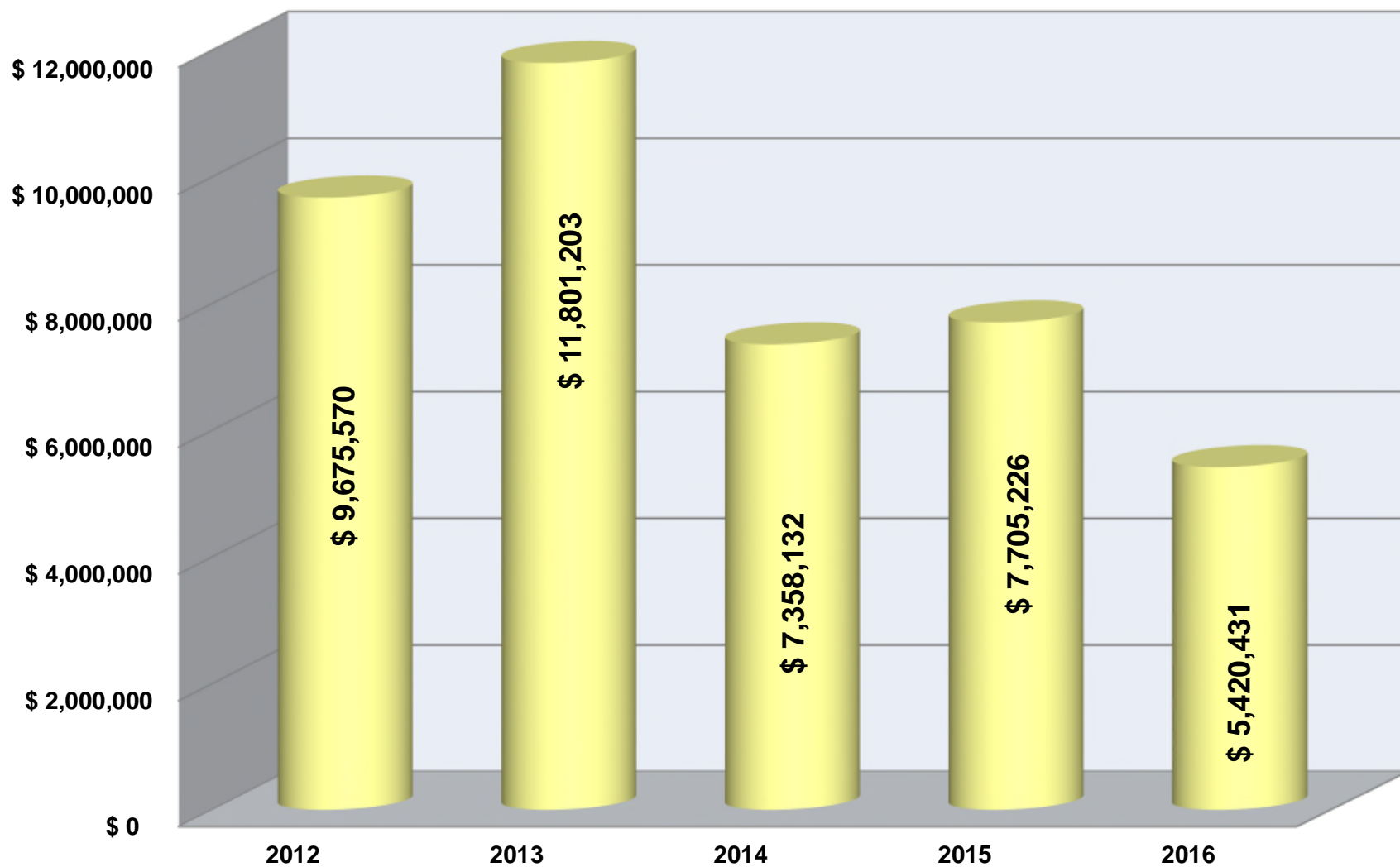
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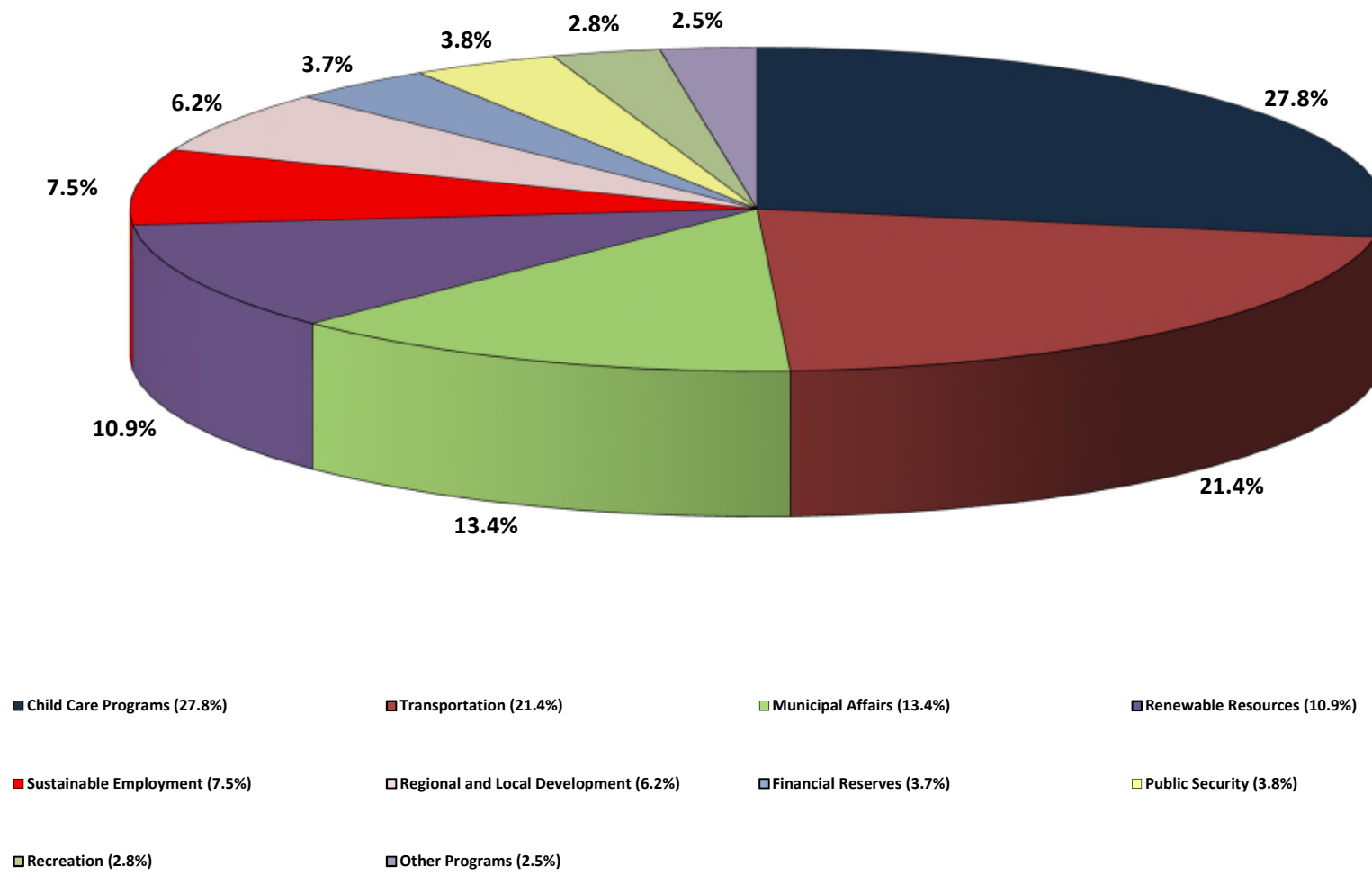
**Revenue - Block Funding
(Secrétariat aux Affaires Autochtones)**



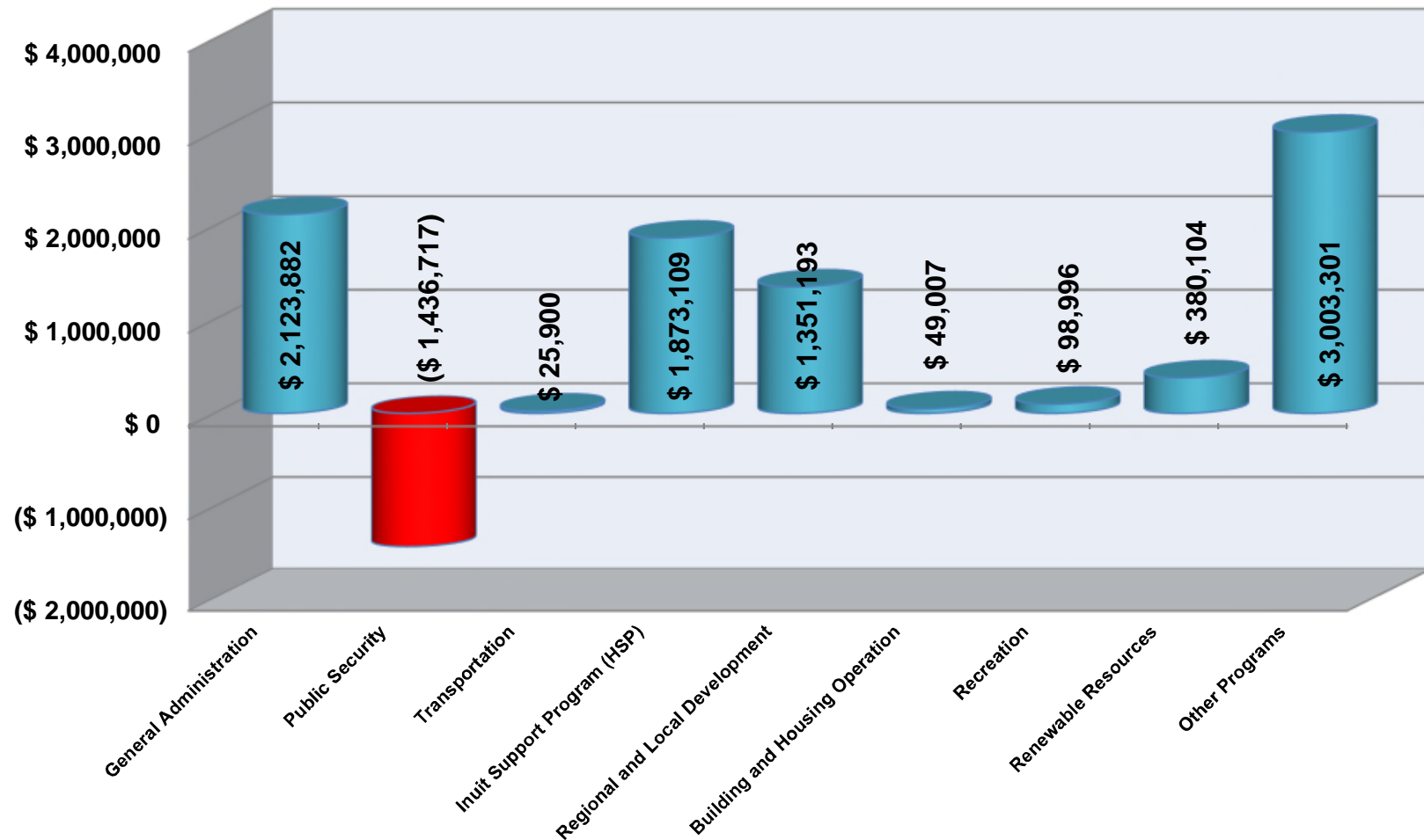
Accumulated Operating Surplus - Block Funding



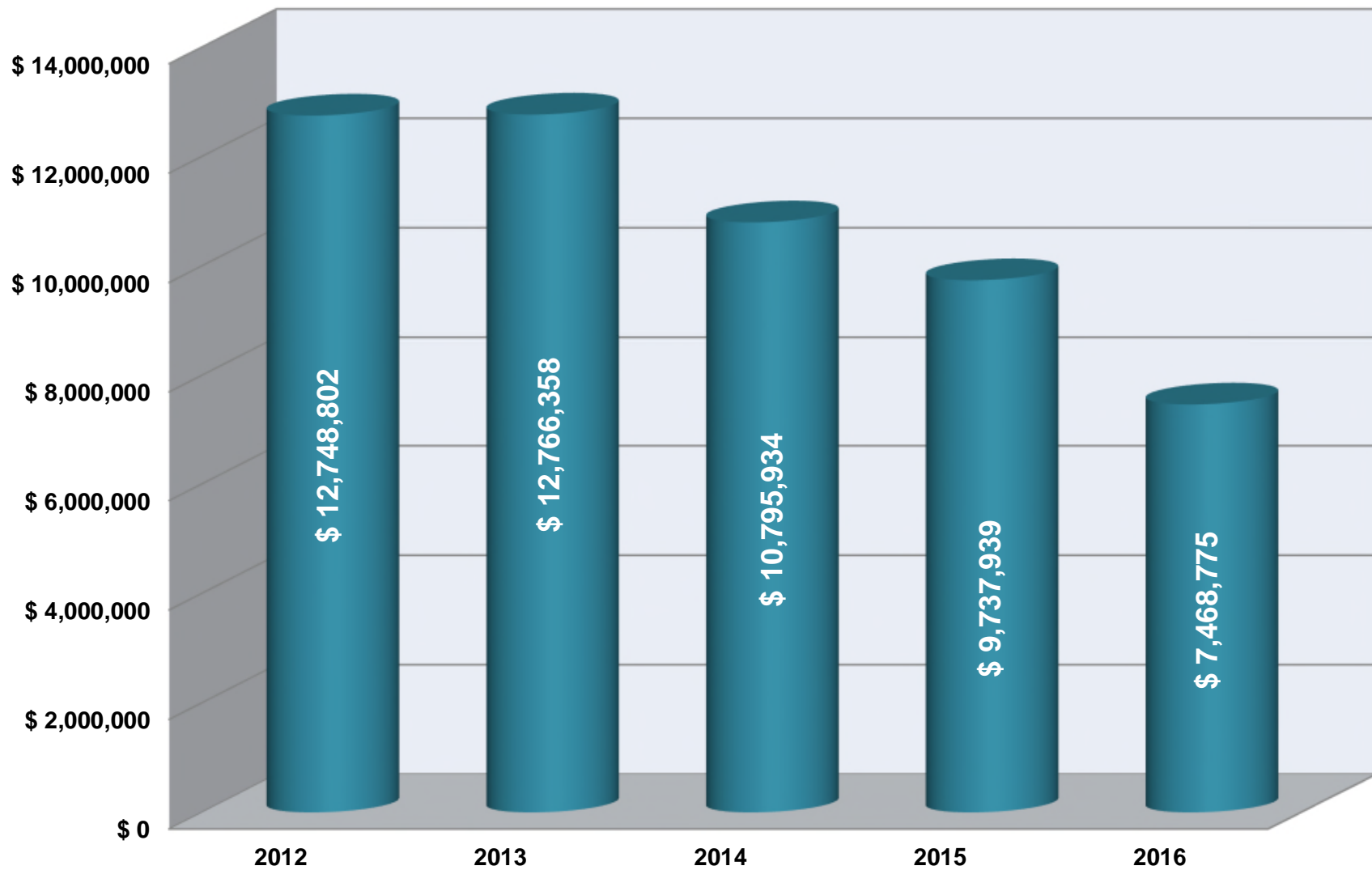
Total Contributions - Block Funding 2004-2016



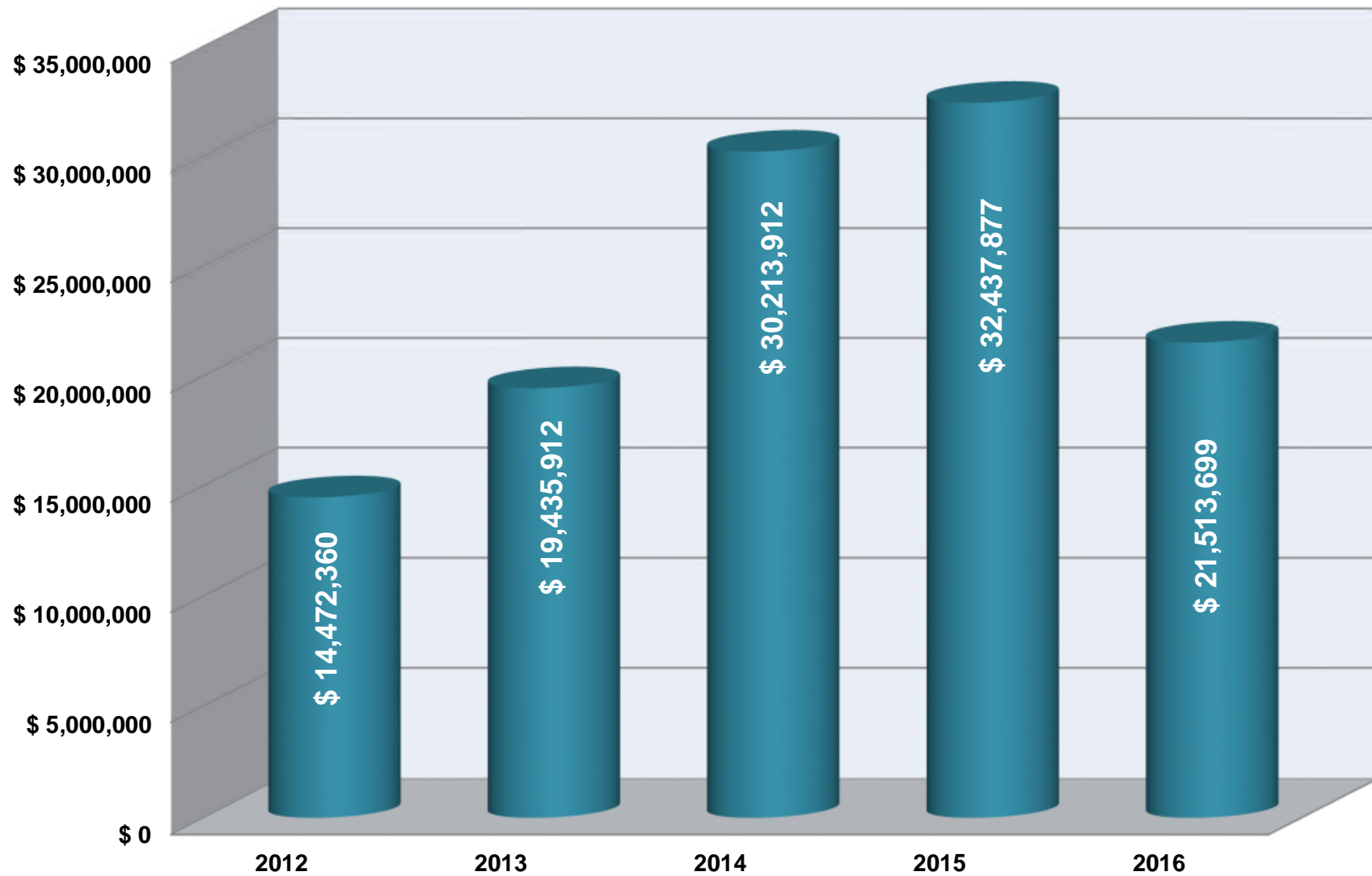
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2016

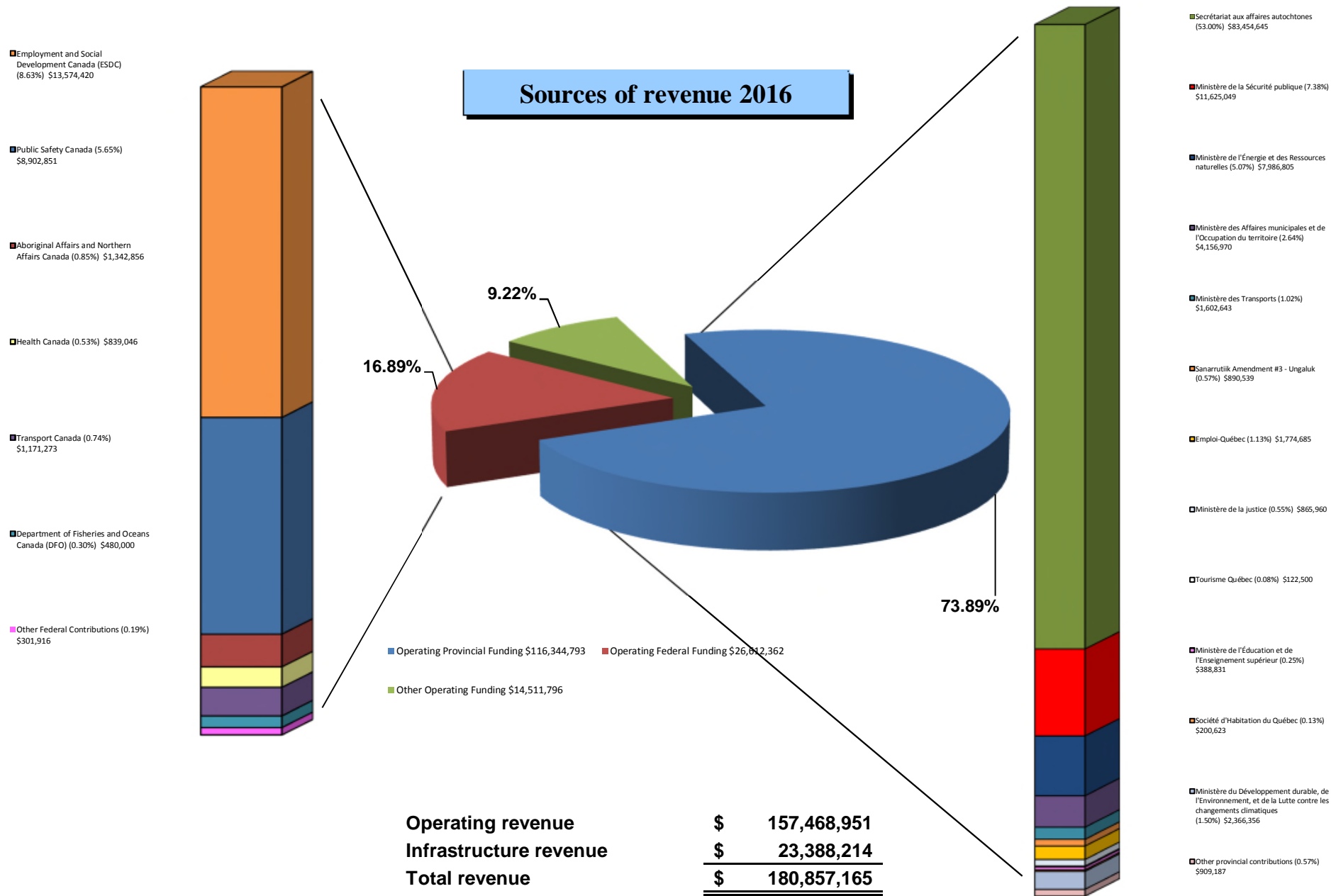


Accumulated Operating Surplus Excluding Block Funding

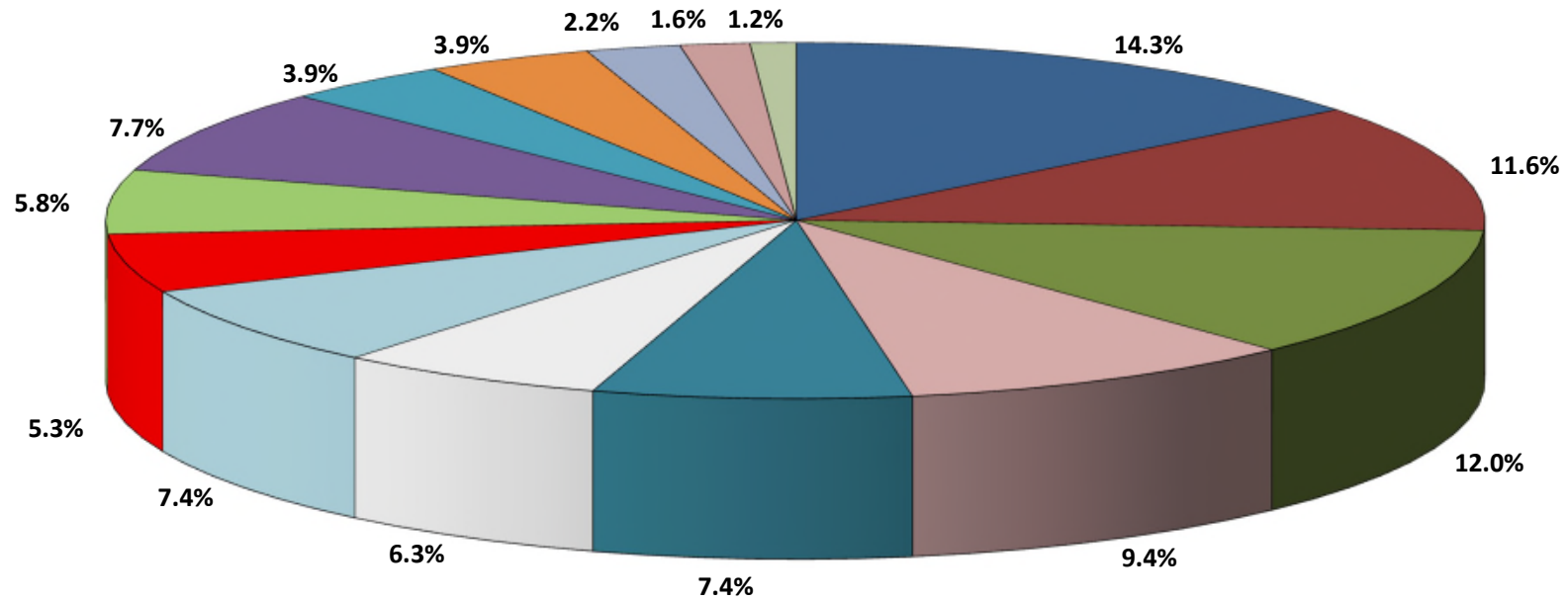


Net Accumulated Financial Reserves





Expenditure 2016



- Child Care Programs (14.3%)
- Sustainable Employment (12.0%)
- Municipal Affairs (7.4%)
- General Administration (7.4%)
- Inuit Support Program for Hunting, Fishing and Trapping Activities (5.8%)
- Sanarrutik Agreement (3.9%)
- Regional and Local Development (2.2%)
- Other Programs (1.2%)
- Public Security (11.6%)
- Transportation (9.4%)
- Renewable Resources (6.3%)
- Building and Housing Operation (5.3%)
- Nunavik Cost of Living Reduction (7.7%)
- Tamaani Internet Services (3.9%)
- Recreation (1.6%)

Kativik Regional Government
Consolidated Financial Statements
December 31, 2016

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Raymond Chabot
Grant Thornton

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P.O. Box 639
Kuujuaq, Quebec J0M 1C0

Telephone: 819-964-5353
Fax: 819-964-4833

ᐱᐱᐱ ᐱᐱᐱ ᐱᐱᐱ ᐱᐱᐱ
Suite 2000
National Bank Tower
600 De La Gauchetière Street West
Montréal, Quebec H3B 4L8

Telephone: 514-878-2691
Fax: 514-878-2127

www.rcgt.com

Independent Auditor's Report

To the Members of the Council of
Kativik Regional Government

We have audited the accompanying consolidated financial statements of Kativik Regional Government, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statement of variation of net financial assets (net debt), the consolidated statement of accumulated operating surplus (deficit), the consolidated statement of financial reserves and reserved funds, the consolidated statement of surplus (deficit) for the year and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used

and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Kativik Regional Government as at December 31, 2016 and the results of its operations, the variation of its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of matter

Without modifying our opinion, we draw attention to the fact that Kativik Regional Government includes certain information in its consolidated financial statements that is not required under Canadian public sector accounting standards. This information, prepared in accordance with the model prescribed by the Ministère des Affaires municipales et de l'Occupation du territoire, is presented on pages 9 and 10 and relates to the determination of the surplus (deficit) for the year for fiscal purposes.

Raymond Chabot Grant Thornton LLP¹

Montréal
April 14, 2017

¹ CPA auditor, CA public accountancy permit no. A121667

Kativik Regional Government
Consolidated Statement of Financial Position
December 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
FINANCIAL ASSETS		
Cash (Note 6)	16,798,265	29,222,094
Term deposits, interest rates varying from 0.2% to 1.76%, maturing in 2017	14,377,934	14,380,456
Contributions receivable	15,317,592	13,086,576
Accounts receivable	9,596,608	5,568,412
Investments and loans receivable (Note 3)	10,341,037	10,558,900
Long-term contributions to be recovered for repaying the long-term debt (Note 8 c))	204,299,825	206,471,409
	<u>270,731,261</u>	<u>279,287,847</u>
LIABILITIES		
Bank overdraft (Note 6)	22,909,997	15,499,450
Accounts payable and accrued liabilities	20,247,783	18,165,511
Deferred revenues (Note 7)	2,107,411	1,807,017
Long-term debt (Note 8 a))	219,859,225	223,045,710
Balances available under closed capital projects held by the Kativik Regional Government on behalf of the Northern Villages (Appendix G)	94,292	94,292
	<u>265,218,708</u>	<u>258,611,980</u>
NET FINANCIAL ASSETS (NET DEBT)	<u>5,512,553</u>	<u>20,675,867</u>
NON-FINANCIAL ASSETS		
Capital assets (Note 4)	192,280,700	199,845,091
Other non-financial assets – Prepaid expenses and inventories	2,708,265	2,983,086
	<u>194,988,965</u>	<u>202,828,177</u>
ACCUMULATED SURPLUS (DEFICIT)		
Accumulated operating surplus (deficit)	12,889,206	17,443,165
Financial reserves and reserved funds	549,975	12,231,189
	<u>13,439,181</u>	<u>29,674,354</u>
Net investment in long-term assets (Note 14)	187,062,337	193,829,690
	<u>200,501,518</u>	<u>223,504,044</u>

The accompanying notes and appendices are an integral part of the consolidated financial statements.

On behalf of the Council,

Member

Member

Kativik Regional Government**Consolidated Statement of Variation of Net Financial Assets (Net Debt)**

Year ended December 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
Surplus (deficit) for the year	<u>(23,002,519)</u>	<u>11,422,521</u>
Capital assets variation		
Acquisition of capital assets	<u>(43,196,625)</u>	<u>(31,042,329)</u>
Capital assets transferred to Northern Villages	<u>41,753,762</u>	<u>14,998,349</u>
Amortization of capital assets	<u>9,007,247</u>	<u>8,908,826</u>
	<u>7,564,384</u>	<u>(7,135,154)</u>
Other non-financial assets – Prepaid expenses and inventories variation	<u>274,821</u>	<u>(195,786)</u>
	<u>274,821</u>	<u>(195,786)</u>
Variation of net financial assets (net debt)	<u>(15,163,314)</u>	<u>4,091,581</u>
Net financial assets (net debt), beginning of year	<u>20,675,867</u>	<u>16,584,286</u>
Net financial assets (net debt), end of year	<u><u>5,512,553</u></u>	<u><u>20,675,867</u></u>

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Consolidated Statement of Accumulated Operating Surplus (Deficit)

Year ended December 31, 2016

	Unappropriated surplus (deficit) (Appendix A) \$	Appropriated surplus (deficit) (Appendix A) \$	Balance, December 31, 2016 \$
<i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i>			
Balance, beginning of year	1,316,202	16,126,963	17,443,165
Surplus (deficit) for the year for fiscal purposes	<u>(1,085,893)</u>	<u>(3,468,066)</u>	<u>(4,553,959)</u>
Balance, end of year	<u>230,309</u>	<u>12,658,897</u>	<u>12,889,206</u>

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Consolidated Statement of Financial Reserves and Reserved Funds

Year ended December 31, 2016

	Balance, January 1, 2016 \$	Transfer from operating activities – Interest \$	Transfer from (to) operating activities – Reserve \$	Transfer to investing activities \$	Balance, December 31, 2016 \$
FINANCIAL RESERVES					
Block Funding					
Buildings and Houses	801,097	4,086			805,183
Child Care Centres – Contributions to Child Care Centres	1,161,353	35,024	(124,109)		1,072,268
Child Care Centres – Buildings	6,867,442	5,923	2,059,689		8,933,054
Litigation	261,276	1,333			262,609
Information systems	663,634	3,385	(341,004)		326,015
Other					
Ministère des Transports, de la Mobilité durable et de l'Électrification des transports (Ministère des Transports) – Vehicles and Heavy Equipment (Note 9 a))	4,948,054	25,235			4,973,289
Buildings and Houses	4,528,762	21,546	2,695,784		7,246,092
Rolling Stock – Vehicles	124,377	634			125,011
Capital Projects Management – Airport Parking (Asphalt)	147,702		(147,702)		
Pivallutiit Northern Villages Projects	540,000				540,000
Socio-Economic Development Projects – Makigiarutiit I and II	4,062,648	23,229	1,017,817		5,103,694
Socio-Economic Development Projects – Balance Available for Future Contributions (Note 10)	492,000		(310,980)		181,020
Regional public transit	493,787	2,518	(496,305)		
Telecommunications – Infrastructure	7,803,340	39,800	(7,843,140)		
Treasury	11,506,060	(1,581)	(95,360)		11,409,119
Treasury – Internal loans (Note 17)	(11,963,655)		(7,500,000)		(19,463,655)
Financial Reserves	32,437,877	161,132	(11,085,310)	–	21,513,699
RESERVED FUNDS					
Financing of capital projects in progress (Appendix D)	(21,209,111)			203,009	(21,006,102)
Balances available under closed capital projects (Appendix F)	1,002,423			(960,045)	42,378
Reserved Funds	(20,206,688)	–	–	(757,036)	(20,963,724)
	12,231,189	161,132	(11,085,310)	(757,036)	549,975

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Consolidated Statement of Surplus (Deficit) for the Year
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,044,474	1,095,140	1,177,735
Rental and housing charges	1,827,135	1,608,972	1,616,092
Service charges and sales of equipment	218,221	251,085	329,759
Internal supervision and management fees	1,533,500	1,076,636	1,198,453
Landing and airport terminal building fees	1,203,876	1,211,193	1,391,202
Interest	375,000	440,204	395,765
Internet communications	6,062,742	5,843,125	5,672,436
Settlement and proceeds on insurance	100,000	300,554	730,000
Recuperation of accumulated surplus of Child Care Centres as of March 31	2,069,738	2,069,738	465,100
Other	288,703	402,585	465,741
	14,723,389	14,299,232	13,442,283
Contributions			
Provincial contributions	124,741,302	116,344,793	120,636,310
Federal contributions	26,635,314	26,612,362	29,050,976
Other	1,335,679	212,564	955,280
	152,712,295	143,169,719	150,642,566
Investments			
Ministère des Affaires municipales et de l'Occupation du territoire – Long-term debt		19,131,663	16,698,000
Ministère de la Sécurité publique – Long-term debt			424,000
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt			2,427,188
Ministère des Affaires municipales et de l'Occupation du territoire		89,192	41,116
Ministère des Transports		1,592,612	397,975
Ministère de l'Éducation et de l'Enseignement supérieur		177	
Ministère de la Sécurité publique		3,777	5,623
Ministère de la Culture et des Communications		1,285,493	
Makivik Corporation		400,000	686,196
Northern Village of Inukjuak		885,000	
Northern Village of Salluit			2,000,000
Sanarrutik Amendment #3 – Ungaluk			485,438
Qaqqalik Landholding Corporation of Salluit			(131,937)
Other		300	773
	–	23,388,214	23,034,372
	167,435,684	180,857,165	187,119,221

Kativik Regional Government
Consolidated Statement of Surplus (Deficit) for the Year
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Municipal Affairs	14,480,245	11,368,713	11,143,867
General Administration	12,636,343	11,362,868	10,446,197
Public Security	18,895,273	17,719,293	17,830,883
Transportation	15,236,151	14,348,973	13,252,181
Inuit Support Program for Hunting, Fishing and Trapping Activities	9,637,121	8,876,723	8,329,896
Regional and Local Development	5,720,834	3,378,873	5,158,604
Sustainable Employment	20,659,896	18,416,904	20,974,232
Building and Housing Operations	7,649,376	8,140,891	8,329,224
Recreation	2,929,510	2,491,367	2,179,557
Child Care Programs	24,281,813	21,896,909	21,845,974
Renewable Resources	11,595,003	9,583,189	8,211,298
Other Programs	28,011,559	25,387,545	23,966,331
Capital assets transferred to Northern Villages		41,880,189	15,119,630
Amortization of capital assets		9,007,247	8,908,826
	171,733,124	203,859,684	175,696,700
Surplus (deficit) for the year	(4,297,440)	(23,002,519)	11,422,521

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Operating Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	(4,297,440)	(23,002,519)	11,422,521
Investment revenues	–	(23,388,214)	(23,034,372)
		(23,388,214)	(23,034,372)
RECONCILIATION FOR FISCAL PURPOSES			
Capital assets			
Amortization of capital assets		9,007,247	8,908,826
Capital assets transferred to Northern Villages		41,880,189	15,119,630
	–	50,887,436	24,028,456
Loans and term deposits			
Capital repayment – Loans receivable	870,000	1,377,162	1,009,353
Provision (recovery) for interest on loans receivable		(1,506)	(580,695)
Provision (recovery) for doubtful loans		(184,184)	797,510
Write-off of doubtful loans			857,891
	870,000	1,191,472	2,084,059
Financing			
Reimbursement of long-term debt	(22,317,847)	(22,320,447)	(21,622,029)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	12,716,996	12,719,596	12,166,753
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	25,304	25,304	35,547
Ministère des Transports – Long-term debt	5,290,800	5,290,800	5,539,500
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	790,400	790,400	689,400
Secrétariat aux affaires autochtones – Long-term debt	701,025	701,025	701,030
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,778,722	1,778,722	1,507,400
	(1,014,600)	(1,014,600)	(982,399)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(1,542,600)	(1,615,987)	(1,138,767)
Investing activities – Investments in loans receivable (Note 5 b))	(3,550,000)	(973,609)	(1,111,826)
Investing activities – Contribution to Capital Projects	(8,379,888)	(18,522,161)	(9,754,609)
Investing activities – Contribution from investment Financial reserves and reserved funds	(378,429)	960,045	
Appropriation from accumulated surplus – Beginning of year	17,443,165	10,924,178	(2,223,964)
	3,592,248	(9,227,534)	(14,229,166)
	3,447,648	41,836,774	10,900,950
Surplus (deficit) for the year for fiscal purposes	(849,792)	(4,553,959)	(710,901)

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Investing Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2016

	2016 \$	2015 \$
REVENUE		
Revenue from investments		
Ministère des Affaires municipales et de l'Occupation du territoire – Long-term debt	19,131,663	16,698,000
Ministère de la Sécurité publique – Long-term debt		424,000
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt		2,427,188
Ministère des Affaires municipales et de l'Occupation du territoire	89,192	41,116
Ministère des Affaires municipales et de l'Occupation du territoire – balances available	960,045	
Ministère des Transports	1,592,612	397,975
Ministère de l'Éducation et de l'Enseignement supérieur	177	
Ministère de la Sécurité publique	3,777	5,623
Ministère de la Culture et des Communications	1,285,493	
Makivik Corporation	400,000	686,196
Northern Village of Inukjuak	885,000	
Northern Village of Salluit		2,000,000
Sanarrutik Amendment #3 – Ungaluk		485,438
Qaqqalik Landholding Corporation of Salluit		(131,937)
Other	300	773
	<u>24,348,259</u>	<u>23,034,372</u>
RECONCILIATION FOR FISCAL PURPOSES		
Expenditure		
Investment		
General Administration	(20,557,895)	(6,315,727)
Public Security	(372,559)	(90,101)
Transportation	(13,615,148)	(8,741,412)
Environmental Health	(3,038,572)	(3,738,925)
Urban Planning and Regional Development	(5,612,452)	(12,156,164)
Debt consolidation and refinancing costs	(126,426)	(121,281)
Research and Economic Development	(973,609)	(1,111,826)
	<u>(44,296,661)</u>	<u>(32,275,436)</u>
Financing		
Long-term financing – Adjustment	(300)	(201)
	<u>(300)</u>	<u>(201)</u>
Appropriations		
Operating activities – Treasury #99	(960,045)	
Operating activities – Acquisition of capital assets (Note 5 a))	1,615,987	1,138,767
Operating activities – Investments in loans receivable (Note 5 b))	973,609	1,111,826
Operating activities – Contribution to Capital Projects	18,522,161	9,754,609
	<u>20,151,712</u>	<u>12,005,202</u>
	<u>(24,145,249)</u>	<u>(20,270,435)</u>
Surplus (deficit) for the year for fiscal purposes	<u><u>203,010</u></u>	<u><u>2,763,937</u></u>

The accompanying notes and appendices are an integral part of the consolidated financial statements.

Kativik Regional Government
Consolidated Cash Flow Statement
Year ended December 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
OPERATING ACTIVITIES		
Surplus (deficit) for the year	(23,002,519)	11,422,521
Items not affecting liquidity		
Amortization of capital assets	9,007,247	8,908,826
Capital assets transferred to Northern Villages	41,880,189	15,119,630
	27,884,917	35,450,977
Net change in non-cash working capital items (Note 15)	(3,601,725)	9,609,973
Cash flows from operating activities	24,283,192	45,060,950
FINANCING ACTIVITIES		
Issuance of long-term debt	19,131,662	19,549,188
Refinancing of long-term debt	26,886,831	10,063,000
Capital repayment – Long-term debt	(22,318,147)	(21,614,630)
Capital repayment – Long-term debt refinancing	(26,886,831)	(10,063,000)
Long-term contributions to be recovered for repaying the long-term debt	2,171,584	1,082,843
Cash flows from financing activities	(1,014,901)	(982,599)
INVESTING IN CAPITAL ASSETS ACTIVITIES		
Acquisition of capital assets	(2,052,809)	(1,695,229)
Decrease (increase) in capital projects in progress	(41,270,236)	(29,468,381)
Cash flows from investing in capital assets activities	(43,323,045)	(31,163,610)
INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES		
Decrease (increase) in term deposits	2,515	9,242
Investments and loans receivable	217,863	972,233
Cash flows from investing in loans and term deposits activities	220,378	981,475
Net change in cash and cash equivalents	(19,834,376)	13,896,216
Cash and cash equivalents, beginning of year	13,722,644	(173,572)
Cash and cash equivalents, end of year	(6,111,732)	13,722,644
CASH AND CASH EQUIVALENTS		
Cash	16,798,265	29,222,094
Bank overdraft	(22,909,997)	(15,499,450)
	(6,111,732)	13,722,644

The accompanying notes and appendices are an integral part of the consolidated financial statements.

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Kativik Regional Government

Notes to Consolidated Financial Statements

December 31, 2016

1 - REPORTING ENTITY

The Kativik Regional Government (KRG) was established pursuant to Section 239 of the Act respecting Northern villages and the Kativik Regional Government (CQLR, c. V-6.1) (Kativik Act), adopted by the National Assembly of Quebec on June 23, 1978. Pursuant to this legislation and other mandates delegated to it by the Northern Villages and the Quebec Government, the KRG delivers public services to the residents of the Kativik Region. Specifically, the KRG has jurisdiction over the territory of Quebec located north of the 55th parallel, excluding the Category IA and IB lands intended for the Cree community of Whapmagoostui.

The KRG is led by a 17-member Council composed of elected municipal representatives appointed by each of the Northern Villages and the Naskapi First Nation of Kawawachikamach. A five-member Executive Committee is appointed from among and by the Council and is headed by a Chairperson and a Vice-Chairperson who, pursuant to the Kativik Act, must devote all their time to the service of the KRG. The Executive Committee is responsible for the management of the affairs of the KRG and ensures that the decisions of the Council are carried out.

2 - SIGNIFICANT ACCOUNTING POLICIES

Internal charges and transfers

These consolidated financial statements reflect all the transactions of the various programs. Inter-programs operations are eliminated, except in Appendices A and B, in which internal charges and transfers are recorded as revenue and expenditure in the various departments.

Use of estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenditure during the reporting period. Actual results could differ from those estimates.

Appropriated surplus

The appropriated surplus corresponds to the portion of the surplus which is reserved in virtue of agreements signed with governments and organizations.

Investments and loans receivable

The disbursements of loans receivable through Makigiarutiit I and II (#77, #177 and #85), and Makigiarutiit III (#88) are recognized as expenses in the consolidated statement of surplus (deficit) for the year. All capital repayments and interest collected during the year in relation with these loans are recognized as revenues in the consolidated statement of surplus (deficit) for the year. However, the investment in loans receivable is recorded at cost plus related accrued interest in the consolidated statement of financial position while an equivalent amount is recorded under the investment in long-term assets equity account. As at December 31, 2016, a provision for doubtful loans of \$1,591,381 (\$1,751,675 as at December 31, 2015), equivalent to 50% to 100% of loans in default, was recorded.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets

Capital assets are recorded at cost. When the cost of an asset was not available, the fair market value of this asset was used. The fair market value was based on the value of the asset as per the insurance list. Capital assets are amortized using the straight-line method and based on their estimated useful lives as follows:

	<u>Periods</u>
Buildings and houses	20 years
Telecommunication infrastructure	5 years
Heavy equipment	10 years
Vehicles	5 years
Equipment, office and housing furniture	5 years
Construction equipment	5 years
Marine infrastructure	40 years

Capital projects of the Northern Villages

The Northern Villages have enacted and decreed authorization to the KRG to coordinate for and on their behalf the achievement of capital projects approved by them. Therefore, the Northern Village's capital expenditure in progress and the related balances available, held by the KRG on behalf of the Northern Villages, are accounted for in the KRG books and presented in the financial statements of the Northern Villages. Upon completion of the project, the ownership title of the asset is transferred to the name of the related Northern Village and is recorded in the Northern Village's financial statements.

The capital projects of the Northern Villages are financed through the KRG. Therefore, the long-term debt presented in the KRG's consolidated financial statements also includes the financing of capital projects approved by the Northern Villages. The related portion not reimbursed at the end of the year is recorded as an amount to be recovered from the said Northern Villages for repaying the related long-term debt.

Cash and cash equivalents

Cash and cash equivalents consist of the cash and bank overdraft.

Inventories

Inventories are measured at the lower of cost and net realizable value. The cost is determined using the actual cost method plus estimated transportation.

Revenue recognition

Revenues from contributions are recognized in the consolidated financial statements in the year they were realized, based on authorizations and admissibility criteria.

Revenues from services rendered are recorded when the services rendered and the related amounts are due to the KRG.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Term deposits

Term deposits are recorded at cost.

3 - INVESTMENTS AND LOANS RECEIVABLE

a) The investments and loans receivable are as follows:

	<u>2016</u>	<u>2015</u>
	\$	\$
Loans receivable and investments approved under Regional and Local Development departments		
Makigiarutiit I and II (#77, #177 and #85) – Loans receivable	6,063,779	6,660,413
Makigiarutiit II (#85) – Investments	2,654,994	2,654,994
Makigiarutiit III (#88) – Investments	173,834	
Makigiarutiit III (#88) – Loans receivable	3,039,811	2,995,168
	<u>11,932,418</u>	<u>12,310,575</u>
Provision for doubtful loans	<u>(1,591,381)</u>	<u>(1,751,675)</u>
	<u>10,341,037</u>	<u>10,558,900</u>

The loans repayments to be recovered for the next years are detailed as follows:

	<u>\$</u>
2017	1,025,120
2018	1,026,144
2019	927,291
2020	831,961
2021 and subsequent years	<u>8,121,902</u>
	<u>11,932,418</u>

All loans issued prior to January 1, 2016, for which the applicable repayment terms are not respected, have been classified under the 2021 and subsequent years.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

b) The details of the loans receivable and investments are as follows:

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable</u>			
Issued in 2008			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	146,862	435	147,297
Fort Chimo Cooperative Association – Hotel Expansion (\$250,000) (20 years – 3.5%)	151,922	450	152,372
Iniitsiaq Women's Shelter (\$210,704) (15 years – 3.25%)	123,326	340	123,666
Kuuviti Fuel Inc. (\$97,000) (15 years – 3%)	26,159	131	26,290
Issued in 2009			
Laval Fortin Adams Inc. (\$363,700) (15 years – 3.25%)	197,705	544	198,249
Povungnituk Cooperative Association – Hotel Expansion (\$500,000) (10 years – 3%)	163,247	415	163,662
Salluit Cooperative Association (\$450,000) (10 years – 3%)	147,024	373	147,397
Pituvik Landholding Corporation of Inukjuak (\$187,000) (9 years – 0.5%)	39,885	17	39,902
Issued in 2010			
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	163,544	35	163,579
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	195,051	41	195,092
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	205,427	43	205,470
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	159,383	405	159,788
Issued in 2011			
Tuvaaluk Landholding Corporation (\$156,000) (10 years – 3.75%)	9,976	63	10,039
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	128,365	408	128,773
Great Whale Cooperative Association (\$405,000) (15 years – 0.25%)	258,279	55	258,334

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2011			
Koartak Cooperative Association (\$370,000) (15 years – 0.25%)	237,975	50	238,025
Tuvaaluk Landholding Corporation (\$210,000) (20 years – 0.25%)	143,442	60	143,502
Nunavik Rotors Inc. (\$500,000) (7 years – 0.25%)	155,640	33	155,673
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	160,157	34	160,191
Susie Oninak Saluarsiak Corner Store (\$23,800) (1 year – 4.5%)	17,491	399	17,890
Issued in 2012			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	322,693	538	323,231
Issued in 2013			
Auberge Kuujjuaq Inc. (\$250,000) (10 years – 4.49%)	175,125	666	175,791
Nunabec Inc. (\$30,182) (10 years – 4.5%)	22,491	86	22,577
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	73,497	281	73,778
Charlie Adams (\$7,971) (4 years – without interest)	7,820		7,820
Hébergement Communautaire Uvatinut (\$205,000) (15 years – 3.75%)	178,941	568	179,509
Hébergement Communautaire Uvatinut (\$250,000) (15 years – 0.25%)	200,676	42	200,718
Tuvaaluk Landholding Corporation (\$148,000) (10 years – 1%)	100,214	167	100,381
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	393,430	656	394,086
Nunabec Inc. (\$197,718) (10 years – 1%)	143,064	121	143,185
Nunavik Enterprises (Kuujjuaq) (\$500,000) (10 years – 3%)	352,200	895	353,095
Saputik Landholding Corporation of Kangirsuk (\$250,000) (8 years – 3%)	157,210	787	157,997

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
Loans receivable (Continued)			
Issued in 2014			
Pyramid Mountain Camp (\$30,200) (5 years – 4.5%)	15,775	60	15,835
Nunavik Rotors Inc. (\$474,650) (7 years – 1%)	331,273	281	331,554
Ikumak Services Inc. (\$125,000) (15 years – 3%)	123,377	313	123,690
Auberge Kuujuaq Inc. (\$500,000) (10 years – 3%)	394,915	1,004	395,919
Auberge Kuujuaq Inc. (\$500,000) (10 years – 3%)	437,225	1,111	438,336
Auberge Kuujuaq Inc. (\$420,000) (10 years – 3%)	334,191	849	335,040
Issued in 2015			
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	481,065	3,757	484,822
Plein Nord Inc. (\$29,000) (5 years – 2.75%)	21,477	131	21,608
Taqramiut Nipingat (\$158,000) (10 years – 2.5%)	141,194	299	141,493
Arqivik Landholding Corporation Iqaluppik Hotel (\$75,000) (5 years – 6%)	71,153	332	71,485
Putulik and Sons, fish haversting and sales (\$37,000) (6 years – 5.75%)	30,174	1,178	31,352
8523509 Canada Inc. Kuujuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	1,615	36,164
Pat's Parts (\$20,872) (3 years – without interest)	13,915		13,915
Issued in 2016			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	24,055	51	24,106
Asaluak Enterprises (Ricky Moorhouse) (\$8,000) (2 years – 2.5%)	7,718	32	7,750
Garage Windsum Enr. (\$4,000) (2 years – 2.5%)	3,332	6	3,338
Pyramid Mountain Camp – Acquisition of equipment (\$16,000) (4 years – 2.5%)	14,343	151	14,494
Tivic Inc. (\$113,000) (10 years – 2.5%)	111,935		111,935
Vincent Renaud (\$24,500) (6 years – 2.5%)	22,720	95	22,815
Billy Nowkawalk (\$8,000) (3 years – 4.5%)	8,000	119	8,119
Entreprises Munick Watkins (\$20,285) (3 years – 2.5%)	20,285	62	20,347
Rita Inukpuk Tukai restaurant Inukjuak (\$5,000) (3 years – 3%)	5,000	93	5,093
	<u>7,605,892</u>	<u>20,677</u>	<u>7,626,569</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default</u>			
Issued in 2001			
YVP Shops Inc. (\$28,350) (6 months – without interest)	25,217		25,217
Willie Cain – Lunch's Restaurant (\$28,302) (5 years – 7.75%)	28,302	47,769	76,071
Willie Etok – Commercial Fishing Boat (\$10,200) (4 years – 7.75%)	9,687	9,386	19,073
Issued in 2003			
Charlie's Restaurant (\$38,988) (5 years – 5.75%)	37,082	38,842	75,924
Samisa Epoo Pool Hall (\$19,761) (4 years – 6%)	17,619	17,373	34,992
Issued in 2004			
Emma's Café (\$13,639) (2 years – 5.25%)	13,639	12,445	26,084
Issued in 2005			
Ida Amagoaluk – Hair Dresser Shop – Puvirnituk (\$16,258) (4 years – 6.25%)	16,258	16,754	33,012
Punnik Camp Ltd. – Kuujjuaq – Camp Acquisition (\$173,000) (10 years – 5.75%)	153,474	84,421	237,895
Johnny and Billy Cain Outfitters (Tasiujaq) – Camp Acquisition and Upgrade (\$24,765) (4 years – 5.8%)	24,765	18,900	43,665
Issued in 2006			
Arqivik Landholding Corporation of Tasiujaq (\$250,000) (10 years – 5.75%)	34,825	3,504	38,329
Issued in 2009			
Paulusie Saviadjuk (Food Services) (\$41,624) (3 years – 0.25%)	41,135	214	41,349
Les Produits Fumés Iqalupijjait Enrg. (Expansion) (\$25,000) (5 years – 0.25%)	11,185	33	11,218
Emudluk Fuel Inc. (\$100,860) (8 years – 0.5%)	29,436	74	29,510
Jobie Peters (Heavy Equipment Rental) (\$119,000) (8 years – 0.25%)	37,333	8	37,341

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default (Continued)</u>			
Issued in 2011			
9184-1924 Québec Inc. (\$37,500) (4 years – prime plus 1.5%)	4,715	18	4,733
Nunacell Inc. (\$104,348) (15 years – 0.25%)	77,861	405	78,266
Issued in 2012			
Bob's Tires and Repair Shop (\$25,196) (3 years – 1%)	16,575	405	16,980
Issued in 2013			
Mary Johannes (\$4,900) (1 year – without interest)	4,651		4,651
Norman Snowball (\$7,200) (4 years – without interest)	7,200		7,200
Alacie Suruslia (\$5,454) (3 years – without interest)	5,454		5,454
Qekeirriak Landholding Corporation of Akulivik (\$89,500) (5 years – 1%)	44,750		44,750
Issued in 2014			
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	13,320	353	13,673
Norman Weetaluktuk (\$2,600) (2 years – 3%)	2,237	39	2,276
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	2,464	47,803
Eva Kasudluak (\$12,447) (5 years – without interest)	12,447		12,447
Issued in 2015			
Arqivik Landholding Corporation (\$500,000) (15 years – 3%)	497,154	1,264	498,418
Isa Sivuaraapik (\$3,150) (2 years – 3%)	3,150	120	3,270
M.M.P. Industrie, Salluit (\$9,000) (1 year – 5.75%)	7,326	94	7,420
	1,222,136	254,885	1,477,021

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Investments in default</u>			
Issued in 2009			
Avataq Cultural Institute Inc. – Northern Delights Fine Inuit Herbal Tea (\$155,000) (155,000 class "J" preferred shares with cumulative dividends of 3.25% and redeemable in seven years)	155,000		155,000
<u>Investments</u>			
Issued in 2013			
Nunavik Cooperative Development Fund (\$2,500,000)			
Fort Chimo Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Aupaluk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Payne Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
George River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Wakeham Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Povungnituk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Akudlivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Great Whale River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Tasiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Koartak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Salluit Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Ivujivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Inukjuak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Umiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
Investments (Continued)			
Issued in 2016			
Avataa Explorations & Logistics Inc. (\$166,800) (Preferred shares, December 31, 2025 – 5.5%)	166,800	7,034	173,834
	2,821,794	7,034	2,828,828
	11,649,822	282,596	11,932,418
Provision for doubtful loans	(1,339,266)	(252,115)	(1,591,381)
	10,310,556	30,481	10,341,037

4 - CAPITAL ASSETS

		2016	2015
	Cost \$	Accumulated amortization \$	Net book value \$
Allavik building	12,794,505	8,061,184	4,733,321
Police stations	19,598,127	10,633,519	8,964,608
Other buildings and houses	44,158,231	17,431,616	26,726,615
Vehicles	6,670,221	5,874,629	795,592
Equipment and office furniture	3,300,146	3,210,798	89,348
Housing furniture	2,649,178	2,482,250	166,928
Telecommunication			
infrastructure	20,144,325	14,151,674	5,992,651
Construction equipment	1,667,516	1,479,405	188,111
Vehicles – Transport (Note 9 a))	1,288,232	1,131,611	156,621
Heavy equipment – Transport (Note 9 a))	5,740,529	3,843,180	1,897,349
Marine infrastructure	46,577,450	6,986,617	39,590,833
	164,588,460	75,286,483	89,301,977
Water points and plans for Northern Villages	545,000	545,000	
Capital projects in progress (Appendix D)	102,978,723		102,978,723
	268,112,183	75,831,483	192,280,700

The amortization expense for the year ended December 31, 2016 amounted to \$9,007,247 (\$8,908,828 in 2015).

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

5 - INVESTING ACTIVITIES

- a) The transfers to investing activities related to the acquisition of capital assets in 2016 are detailed as follows:

	Housing furniture and tools	Office furniture and equipment	Vehicles, immovable and major renovations	Total
	\$	\$	\$	\$
Transports Québec Airports (#310, #311, #313 to #324)	(28,007)	(1,274)	(966,012)	(995,293)
Administration (#12)		(1,044)		(1,044)
Allavik Building (#17)			(15,537)	(15,537)
Tursujuq Park – Operations (#62)	(9,236)	(3,386)		(12,622)
Building maintenance (#27)	(8,948)		(19,742)	(28,690)
Development of Parks in Nunavik (#56)	(3,397)			(3,397)
KRG Houses (#74)	(58,159)			(58,159)
KRPF – Operations (#205 to #223)	(3,755)	(37,409)	(313,436)	(354,600)
Kuururjuaq Park – Operations (#63)	(24,894)	(4,736)		(29,630)
Pingualuit Park – Operations (#59)	(7,859)	(1,032)		(8,891)
Uumajuit (#53)	(5,394)		(100,718)	(106,112)
Transport Canada Airport (#312)	(2,012)			(2,012)
	<u>(151,661)</u>	<u>(48,881)</u>	<u>(1,415,445)</u>	<u>(1,615,987)</u>

- b) The transfers to investing activities through investments in loans receivable are detailed as follows:

	2016	2015
	\$	\$
Makigiarutiit I and II (#77, #177 and #85) – Loans	497,800	156,000
Makigiarutiit III (#88) – Loans and investment	475,809	955,826
	<u>973,609</u>	<u>1,111,826</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

6 - BANK OVERDRAFT

The Kativik Regional Government has authorized lines of credit that bear interest at prime rate and that are authorized by the Quebec Government. The lines of credit are renewable annually and are limited to a total of \$8,500,000 for the General Operations; \$1,719,000 for the Arena and Housing Projects; \$1,266,000 for the Asphalt Projects; \$410,000 for the Fire Safety Cover Plan; \$27,777,000 for Isurruutiit Projects; \$15,000,000 for Tamaani Phase IV; \$5,666,000 for Pivaliutiit III; \$1,000,000 for Sustainable Employment Programs and \$1,000,000 for the Kativik Regional Police Force.

7 - DEFERRED REVENUES

The deferred revenues are detailed as follows:

	<u>2016</u>	<u>2015</u>
	\$	\$
Ministère de la Justice (#89)	454,468	544,231
CNESST – Retrospective plan		(4,067)
Aboriginal Affairs and Northern Development Canada (Sustainable Employment – Illiviq)	108,190	46,340
Aboriginal Affairs and Northern Development Canada (#76)	137,688	137,688
Aboriginal Affairs and Northern Development Canada (#175)	95,000	95,000
Health Canada – Aboriginal Head Start (#43)	254,366	23,618
Emploi-Québec (Sustainable Employment)	495,670	442,755
Ministère de la Sécurité publique (#205 to #223)	90,097	90,097
Ministère de l'Énergie et des Ressources Naturelles (#57)	71,221	
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques (#60)		51,173
Status of Women Canada (Sustainable Employment)		63,315
Société d'habitation du Québec (#70)	79,921	79,921
Ministère de la Sécurité publique (#298)		31,250
Glencore Ice Monitoring (#61)	62,222	108,889
Arctic Net (#61)	11,875	11,875
Ministère de la Santé et des Services sociaux (#83)		41,383
Ministère des Transports (#91)	43,549	43,549
Employment and Social Development Canada (Sustainable Employment)	203,144	
	<u>2,107,411</u>	<u>1,807,017</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT

a) The details of the long-term debt are as follows:

		<u>2016</u>	<u>2015</u>
		\$	\$
Bonds, sixtieth series, issued May 9, 2007, bearing interest from 4% to 4.45% and maturing as follows			
Bonds, due May 9, 2017	1,130,000		
Bonds, renewable as at May 9, 2017	<u>1,597,000</u>	2,727,000	3,808,000
Bonds, sixty-eighth series, issued September 9, 2009, bearing interest from 1.25% to 4.45% and maturing as follows			
Bonds, due September 9, 2019	2,267,000		
Bonds, renewable as at September 9, 2019	<u>8,898,000</u>	11,165,000	11,165,000
Bonds, sixty-ninth series, issued December 9, 2009, bearing interest from 1.2% to 4.25% and maturing as follows			
Bonds, due December 9, 2019	1,521,000		
Bonds, renewable as at December 9, 2019	<u>5,032,000</u>	6,553,000	6,553,000
Bonds, seventy-first series, issued July 7, 2010, bearing interest from 1.6% to 4.55% and maturing as follows			
Bonds, due July 7, 2020	726,000		
Bonds, renewable as at July 7, 2020	<u>4,087,000</u>	4,813,000	4,813,000
Bonds, seventy-fourth series, issued March 9, 2011, bearing interest from 1.6% to 4.1% and maturing as follows			
Bonds, due March 9, 2021	580,000		
Bonds, renewable as at March 9, 2021	<u>4,805,000</u>	5,385,000	7,970,000
Bonds, seventy-fifth series, issued May 10, 2011, bearing interest from 1.5% to 4.1% and maturing as follows			
Bonds, due May 10, 2021	1,402,000		
Bonds, renewable as at May 10, 2021	<u>2,573,000</u>	3,975,000	10,498,000
Bonds, seventy-eighth series, issued October 12, 2011, bearing interest from 1.7% to 4% and maturing as follows			
Bonds, due October 12, 2021	912,000		
Bonds, renewable as at October 12, 2021	<u>1,831,000</u>	2,743,000	6,837,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT (Continued)

		<u>2016</u> \$	<u>2015</u> \$
Bonds, eighty-first series, issued March 28, 2012, bearing interest from 1.4% to 2.5% and maturing as follows			
Bonds, due March 28, 2017	615,000		
Bonds, renewable as at March 28, 2017	<u>6,507,000</u>	7,122,000	7,720,000
Bonds, eighty-second series, issued May 30, 2012, bearing interest from 1.5% to 2.5% and maturing as follows			
Bonds, due May 30, 2017	1,037,000		
Bonds, renewable as at May 30, 2017	<u>4,107,000</u>	5,144,000	6,151,000
Bonds, eighty-third series, issued December 13, 2012, bearing interest from 1.5% to 3.3% and maturing as follows			
Bonds, due December 13, 2017	1,854,000		
Bonds, renewable as at December 13, 2017	6,024,000		
Bonds, renewable as at December 13, 2022	<u>7,428,000</u>	15,306,000	17,113,000
Bonds, eighty-fourth series, issued March 13, 2013, bearing interest from 1.5% to 3.2% and maturing as follows			
Bonds, due March 13, 2017	1,228,000		
Bonds, due March 13, 2018	1,261,000		
Bonds, renewable as at March 13, 2018	6,846,000		
Bonds, renewable as at March 13, 2023	<u>6,850,000</u>	16,185,000	17,379,000
Bonds, eighty-fifth series, issued June 12, 2013, bearing interest from 1.4% to 3.2% and maturing as follows			
Bonds, due June 12, 2017	1,318,000		
Bonds, due June 12, 2018	1,352,000		
Bonds, renewable as at June 12, 2018	3,918,000		
Bonds, renewable as at June 12, 2023	<u>2,696,000</u>	9,284,000	10,569,000
Bonds, eighty-sixth series, issued November 6, 2013, bearing interest from 1.55% to 3.75% and maturing as follows			
Bonds, due November 6, 2017	1,749,000		
Bonds, due November 6, 2018	1,813,000		
Bonds, renewable as at November 6, 2018	6,638,000		
Bonds, renewable as at November 6, 2023	<u>3,936,000</u>	14,136,000	15,822,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT (Continued)

		<u>2016</u>	<u>2015</u>
		\$	\$
Bonds, eighty-seventh series, issued			
March 26, 2014, bearing interest from 1.5% to			
3.55% and maturing as follows			
Bonds, due March 26, 2017	1,115,000		
Bonds, due March 26, 2018	1,151,000		
Bonds, due March 26, 2019	1,186,000		
Bonds, renewable as at March 26, 2019	6,343,000		
Bonds, renewable as at March 26, 2024	<u>3,385,000</u>	13,180,000	14,261,000
Bonds, eighty-eighth series, issued			
July 9, 2014, bearing interest from			
1.3% to 3.25% and maturing as follows			
Bonds, due July 9, 2017	2,926,800		
Bonds, due July 9, 2018	3,020,400		
Bonds, due July 9, 2019	854,000		
Bonds, renewable as at July 9, 2019	3,423,000		
Bonds, renewable as at July 9, 2024	<u>3,724,000</u>	13,948,200	16,782,600
Loans with Caisse centrale Desjardins, issued			
September 29, 2014, bearing interest at			
2.49% and 2.69% and maturing as follows			
Bonds, due September 29, 2017	271,576		
Bonds, due September 29, 2018	271,576		
Bonds, due September 29, 2019	271,576		
Bonds, renewable as at September 29, 2019	<u>1,013,637</u>	1,828,365	2,099,941
Bonds, ninetieth series, issued			
December 3, 2014, bearing interest from			
1.4% to 3.25% and maturing as follows			
Bonds, due December 3, 2017	1,800,000		
Bonds, due December 3, 2018	1,859,000		
Bonds, due December 3, 2019	416,000		
Bonds, renewable as at December 3, 2019	6,952,000		
Bonds, renewable as at December 3, 2024	<u>2,224,000</u>	13,251,000	14,994,000
Bonds, ninety-first series, issued			
April 1, 2015, bearing interest from			
1.3% to 1.75% and maturing as follows			
Bonds, due April 1, 2017	494,000		
Bonds, due April 1, 2018	505,000		
Bonds, due April 1, 2019	516,000		
Bonds, due April 1, 2020	528,000		
Bonds, renewable as at April 1, 2020	<u>6,121,000</u>	8,164,000	8,648,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT (Continued)

		<u>2016</u>	<u>2015</u>
		\$	\$
Bonds, ninety-second series, issued June 16, 2015, bearing interest from 1.3% to 2% and maturing as follows			
Bonds, due June 16, 2017	946,000		
Bonds, due June 16, 2018	964,000		
Bonds, due June 16, 2019	983,000		
Bonds, due June 16, 2020	313,000		
Bonds, renewable as at June 16, 2020	<u>3,785,000</u>	6,991,000	7,919,000
Bonds, ninety-third series, issued October 28, 2015, bearing interest from 1.4% to 3.25% and maturing as follows			
Bonds, due October 28, 2017	919,000		
Bonds, due October 28, 2018	944,000		
Bonds, due October 28, 2019	972,000		
Bonds, due October 28, 2020	999,000		
Bonds, renewable as at October 28, 2020	3,971,000		
Bonds, renewable as at October 28, 2025	<u>1,920,000</u>	9,725,000	10,618,000
Loans with Caisse centrale Desjardins, issued November 3, 2015, bearing interest at 2.97% and maturing as follows			
Bonds, due November 3, 2017	218,318		
Bonds, due November 3, 2018	224,801		
Bonds, due November 3, 2019	231,477		
Bonds, due November 3, 2020	238,351		
Bonds, due November 3, 2021	245,428		
Bonds, due November 3, 2022 and subsequent years	<u>1,056,791</u>	2,215,166	2,427,189
Bonds, ninety-fifth series, issued March 9, 2016, bearing interest from 1.3% to 2% and maturing as follows			
Bonds, due March 9, 2017	2,840,000		
Bonds, due March 9, 2018	2,930,000		
Bonds, due March 9, 2019	3,022,000		
Bonds, due March 9, 2020	3,117,000		
Bonds, due March 9, 2021	1,274,000		
Bonds, renewable as at March 9, 2021	<u>7,662,000</u>	20,845,000	

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT (Continued)

		<u>2016</u>	<u>2015</u>
		\$	\$
Bonds, ninety-sixth series, issued			
June 22, 2016, bearing interest from			
1.2% to 2.55% and maturing as follows			
Bonds, due June 22, 2017	862,000		
Bonds, due June 22, 2018	883,000		
Bonds, due June 22, 2019	904,000		
Bonds, due June 22, 2020	925,000		
Bonds, due June 22, 2021	948,000		
Bonds, renewable as at June 22, 2021	4,573,000		
Bonds, renewable as at June 22, 2026	<u>2,550,000</u>	11,645,000	
Loans with Caisse centrale Desjardins, issued			
August 31, 2016, bearing interest from			
1.84% to 1.95% and maturing as follows			
Bonds, due August 31, 2017	540,127		
Bonds, due August 31, 2018	550,295		
Bonds, due August 31, 2019	560,656		
Bonds, due August 31, 2020	571,212		
Bonds, due August 31, 2021	581,966		
Bonds, renewable as at August 31, 2021	<u>901,238</u>	3,705,494	
Bonds, ninety-eighth series, issued			
October 12, 2016, bearing interest from			
1.2% to 1.75% and maturing as follows			
Bonds, due October 12, 2017	1,380,000		
Bonds, due October 12, 2018	1,409,000		
Bonds, due October 12, 2019	1,439,000		
Bonds, due October 12, 2020	1,471,000		
Bonds, due October 12, 2021	623,000		
Bonds, renewable as at October 12, 2021	<u>3,501,000</u>	9,823,000	
Loans reimbursed or renewed during the year			18,897,980
		<u><u>219,859,225</u></u>	<u><u>223,045,710</u></u>

b) The capital repayments and renewals for the next years are detailed as follows:

	<u>\$</u>
2017	41,478,821
2018	36,540,073
2019	46,805,346
2020	26,852,562
2021	32,412,633
2022 and subsequent years	<u>35,769,790</u>
	<u><u>219,859,225</u></u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

8 - LONG-TERM DEBT (Continued)

- c) The long-term contributions to be recovered for repaying the long-term debt are detailed as follows:

	<u>2016</u> \$	<u>2015</u> \$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Occupation du territoire	138,992,857	139,324,854
Contribution from Northern Villages financed by the Ministère de l'Éducation et de l'Enseignement supérieur – Sports facilities	11,019,466	12,798,186
Contribution from Northern Villages financed by the Secrétariat aux affaires autochtones – Sports facilities	5,535,860	4,515,823
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	4,170,200	4,271,700
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Occupation du territoire – Programme d'infrastructures Québec – Municipalités – Sports facilities	1,261,800	1,453,800
Contribution from the Ministère des Affaires municipales et de l'Occupation du territoire	128,142	153,446
Contribution from the Ministère des Transports	40,915,400	41,398,200
Contribution from the Ministère de la Sécurité publique	2,276,100	2,555,400
	<u>204,299,825</u>	<u>206,471,409</u>

9 - TRANSPORT OPERATIONS

- a) As per the Agreement concerning Block Funding for the Kativik Regional Government (Sivunirmut Agreement) between the Quebec Government and the Kativik Regional Government, the Ministère des Transports agreed to transfer all airport equipment for a cash consideration of \$1. The total value of those equipment, as per the agreement, is established at \$5,245,893. The equipment to be returned by the KRG at the end of the agreement must be of an equivalent value. In the event the total value of the equipment returned would be inferior to that sum, the KRG will have to compensate financially the Ministère des Transports for the amount of the difference. To that effect and in order to comply with its obligations, the KRG has appropriated an amount of \$4,973,290 to the financial reserve as at December 31, 2016.
- b) In accordance with the Transports Canada agreement, other assets on the premises (inventory and assets totalling \$125,000) are to be considered as consumable items and are to be replaced by the KRG within the authorized operation budget. At the expiration of the agreement, the KRG will be responsible to transfer to Transports Canada assets of an equivalent value or to reimburse the amount representing the value of the shortages.

Kativik Regional Government
Notes to Consolidated Financial Statements
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**10 - COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE
DEVELOPMENT OF INUIT COMMUNITIES**

MAKIGIARUTIIT PROGRAM (Economic Development Projects)

Loans approved and disbursed as well as capital repayments made during the year ended December 31, 2016 are recorded under the Investments and loans receivable. However, certain loans and reimbursable contributions approved during the year or during previous years were not disbursed yet at year-end.

The loans and reimbursable contributions are detailed as follows:

	\$
Makigiarutiit I and II (#77, #177 and #85)	
Charlie Arngak – Corner store expansion	1,020
Tasiujaq Cooperative Association – New store and warehouse – Infrastructure	180,000
	<u>181,020</u>

An equivalent amount totalling \$181,020 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

	\$
Makigiarutiit III (#88)	
Qiniqtiq Landholding Corporation – Hotel/office facility	500,000
Ikumak Services Inc. – Kuujjuaq expansion	25,000
Qaqqalik Landholding Corporation	71,321
	<u>596,321</u>

As at December 31, 2016, no financial reserve was set aside for the financing of these loans and reimbursable contributions. However, the funding balance remaining in the agreement with the Secrétariat aux affaires autochtones for future loans and reimbursable contributions amounted to \$8,084,892, with an accumulated surplus of \$610,357 as at December 31, 2016.

PIVALLIUTIIT PROGRAM (Community Infrastructure Projects)

Pivalliutiit II

The total amount available under the Pivalliutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 (14 x \$90,000) for management fees). The Kativik Regional Government (KRG) decided, in 2010, to allocate the full amount of \$14,000,000 towards the project and to renounce to its management fees. As at December 31, 2016, funding applications totalling \$13,955,000 have been submitted by the Northern Villages under the program and approved by the KRG. As at December 31, 2016, an amount of \$90,000 was disbursed by the KRG to eight communities for a total of \$720,000, leaving an amount of \$540,000 to be disbursed. An equivalent amount (\$540,000) is set aside in the financial reserves.

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2016

**10 - COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE
 DEVELOPMENT OF INUIT COMMUNITIES (Continued)**

Pivallutiit III

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital projects management (#28)). As at December 31, 2016, funding applications totalling \$10,370,000 have been submitted by the Northern Villages and Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

11 - SANARRUTIK AGREEMENT

In April 2002, the Quebec Government (Quebec), the Makivik Corporation (Makivik) and the Kativik Regional Government (KRG) signed the Partnership Agreement on Economic and Community Development in Nunavik (Sanarrutik Agreement). The purpose of the 25-year agreement was to establish a new nation-to-nation relationship and to propose a common vision for the economic and community development of Nunavik. More specifically, Quebec, Makivik and the KRG agreed to accelerate hydroelectric, mining and tourism development, to share the benefits of the resulting economic growth, to favour economic spin-offs for Nunavik Inuit, to favour a greater autonomy for the KRG and more responsibility for the economic and community development of Nunavik Inuit, and finally to enhance public services and infrastructure. Some sections of the Sanarrutik Agreement are specific to Makivik, others to the KRG, and still others concern both Makivik and the KRG. Since April 2002, the Sanarrutik Agreement has been amended four times:

- In March 2003 regarding the implementation of block funding for the KRG and the Northern Villages, the construction of a community residential centre in Kangirsuk and the hiring of wildlife conservation officers;
- In November 2004 regarding the indexation of community and economic development project funding;
- In August 2006 regarding the creation of a fund to be used to prevent and combat crime, as well as to promote safe and healthy communities, in lieu of the Quebec commitment to construct and operate a detention facility in the region;
- In March 2008 regarding the hiring of wildlife conservation officers and wildlife protection assistants, as well as funding for wildlife and habitat research activities.

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2016

11 - SANARRUTIK AGREEMENT (Continued)

Tourism (Section 2.4)

To support the development of Nunavik's under-exploited tourism potential, Quebec undertook to fund studies conducted by the KRG for the development of national parks. Quebec also undertook to create the Parc national des Pingualuit further to Schedule 6 of Complementary Agreement No. 6 of The James Bay and Northern Quebec Agreement (JBNQA).

Since 2002, the following national parks have been created: Pingualuit (December 10, 2003), Kuururjuaq (May 21, 2009) and Tursujuq (July 18, 2013). Funding for the management and operation of these parks by the KRG is covered under the Agreement concerning Block Funding for the Kativik Regional Government (Sivunirmut Agreement). Funding for capital expenses in these parks incurred by the KRG is covered under a specific agreement for each park: Pingualuit (renewed twice; current period 2014–2018), Kuururjuaq (renewed once; current period 2013–2017) and Tursujuq (current period 2013–2017).

Regarding the Ulittaniujalik national park project, all the steps leading to the creation of the park have been completed. Pending a final decision by the Government of Quebec, Ulittaniujalik National Park has been created in 2016.

Regarding the Baie-aux-Feuilles national park project, research work was initiated in the study area in 2012. The status report was completed in 2015 but issue concerning delimitation of proposed boundaries could create delays in the creation of the park.

Community and Economic Development (Section 2.5)

To fund community and economic development, Quebec committed to transfer to Makivik and the KRG jointly \$7 million in 2002, \$8 million in 2003, \$15 million in 2004, \$15 million plus applicable indexation in 2005 and \$15 million plus applicable indexation for each subsequent year of the Sanarrutik Agreement. Since 2005, this amount is indexed according to the consumer price index of Quebec and, gradually over a five-year period, to population growth in Nunavik according to Schedule C. This funding is provided without prejudice to and in addition to regular Quebec funding (operations and capital expenses) for similar purposes in Nunavik.

Pursuant to a memorandum of agreement, Makivik and the KRG distribute the funding for community and economic development. Makivik is responsible for allocating a third of the annual funding to Inuit organizations, and the balance is divided equally between Makivik and the KRG for allocation to community and economic development projects. In 2016, the KRG received \$7,182,962 (\$7,279,810 in 2015) from the Sanarrutik Agreement.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

11 - SANARRUTIK AGREEMENT (Continued)

Block Funding (Section 3)

To simplify and ensure more efficient use of the public funds paid to the KRG and the Northern Villages as well as to contribute to a greater autonomy for these organizations, Quebec committed to consolidate the funding for the KRG and the Northern Villages under two distinct envelopes within the Sivunirmut Agreement. This funding is indexed annually according to population growth in Nunavik and the evolution of Quebec's capital-program expenditures. The agreement was signed by Quebec and the KRG on March 31, 2004; the Agreement concerning the Block Funding of the Northern Villages was signed on June 27, 2005.

Local Roads (Section 4.1)

To improve the conditions of local roads, Quebec committed to provide up to \$35.5 million, excluding financing costs, and technical support for the paving of 90 km of roads, including community-airport access roads. Between 2002 and 2009, this work was carried out by the KRG in all the Northern Villages in close cooperation with each local municipality.

Marine Infrastructure (Section 4.2)

To improve essential local marine infrastructure, Quebec committed to participate up to 50% of the cost of marine infrastructure construction work estimated at \$88 million. Between 2002 and 2011, this work was carried out by Makivik in all the Northern Villages. The additional funding required for the Kuujjuaraapik project was committed in 2010 by the governments of Canada and Quebec, as well as the Grand Council of the Crees of Quebec. On completion of the project in each Northern Village, ownership of the marine infrastructure has been transferred to the KRG by council resolution. Quebec committed to fund the daily maintenance costs, including major reparations subject to federal contribution, under conditions to be agreed upon between Canada and the parties. Over the years, some annual funding for basic maintenance costs was provided by Quebec. The commitment for permanent funding by Quebec and Canada has not yet been fulfilled.

Police Services (Section 4.3)

To improve police services in Nunavik and initiate the construction of new police stations, under the Sanarrutik Agreement, Quebec committed to disburse an additional amount of \$1.5 million, representing 48% of the total related costs. Quebec also agreed, at the renewal of the tripartite police-service agreement between Canada, Quebec and the KRG, to fund its share (48%) of the total cost of 54 police officers at a unit cost of \$148,800 as well as the construction of police stations. On March 31, 2004, the Ministère de la Sécurité publique, the Solicitor General of Canada and the KRG signed a five-year agreement concerning police services.

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2016

11 - SANARRUTIK AGREEMENT (Continued)

Correctional Services (Section 4.4)

Quebec committed to build and make operational by no later than December 31, 2005, a 40-place detention facility in the general spirit of the "Report of the joint working group on sentence management in Nunavik" and to fund the operation costs. On December 31, 2005, Quebec had not fulfilled this commitment. On August 9, 2006, Quebec, Makivik and the KRG agreed to amend the Sanarrutik Agreement in order to make available to Makivik and the KRG a financial envelope of \$10 million beginning in the 2005–2006 financial year, and \$10 million plus applicable indexation for each subsequent year of the Sanarrutik Agreement, to prevent and combat crime, to promote safe and healthy communities by, among other things, implementing culturally appropriate measures to improve the social environment in Nunavik, and to provide assistance to crime victims and improve correctional activities for Inuit. Applicable indexation is calculated according to the same formula used to determine the funding for community and economic development (Section 2.5). Pursuant to a memorandum of understanding between Makivik and the KRG signed on May 23, 2007, Makivik is responsible for the management of this financial envelope, known as the Ungaluk Safer Communities program. In return for the creation of this financial envelope, for the duration of the Sanarrutik Agreement, Makivik has given a full and complete discharge to Quebec for its commitment under the JBNQA to build a detention facility in Nunavik.

Quebec also committed to build and make operational, by no later than April 1, 2004, a 14-place community residential centre (half-way house) in Kangirsuk and to fund the operation costs. The construction of the Makitautik Centre was completed in September 2004.

Wildlife Management and Enforcement (Section 4.5)

To improve wildlife management and enforcement, Quebec committed to hire and train six additional wildlife conservation officers for Nunavik no later than April 1, 2004, and to provide the KRG with \$600,000 annually to hire wildlife protection assistants trained by Quebec. The KRG was given the option to allocate all or part of the annual funding to Quebec for the hiring of additional wildlife conservation officers. At the end of 2007, Quebec had not completely fulfilled its initial Sanarrutik commitment.

Further to the fourth amendment to the Sanarrutik Agreement, signed on March 10, 2008 by Quebec, Makivik and the KRG, Quebec remains committed to employing six permanent, full-time Inuit wildlife protection officers in Nunavik. Moreover, Quebec agreed to pay the KRG under the Sivunirmut Agreement an additional \$200,000 for wildlife protection assistants, indexed according to Appendix D of the Sivunirmut Agreement as at January 1, 2008.

Public Tenders (Section 4.6)

To increase the number of Nunavik Inuit businesses bidding on and being awarded public contracts, subject to the provisions of the Agreement on Internal Trade or any similar agreements, Quebec committed to evaluate the possibility of modifying legislation in order to allow the KRG, the Kativik School Board, the Kativik Regional Development Council (Katutjiniq) and the Nunavik Regional Board of Health and Social Services to set up a process for awarding contracts for goods and services that will give priority to Nunavik Inuit businesses. This commitment has not yet been fulfilled.

Kativik Regional Government
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12 - ISURRUUTIIT PROGRAM

Fourth Capital Plan (Isurruutiit IV)

On April 23, 2015, an agreement was signed with the Ministère des Affaires municipales et de l'Occupation du territoire and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$100 million over an estimated five-year period. As of December 31, 2016, total expenditures incurred by the KRG under the agreement were \$10,276,105, the total value of approved projects is \$45,310,000 and \$0 has been financed.

Third Capital Plan (Isurruutiit III)

On April 29, 2011, an agreement was signed with the Ministère des Affaires municipales et de l'Occupation du territoire and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$82.3 million over an estimated five-year period. On September 27, 2013, an amendment was signed in order to increase the funding to \$100,998,800. As of December 31, 2016, total expenditures incurred by the KRG under the agreement were \$100,116,880, the total value of approved projects was \$100,998,800 and \$94,316,000 has been financed.

First and Second Capital Plan

Two previous phases under the Isurruutiit Program (1999–2008 and 2006–2010) had a combined resource envelope of \$110 million.

13 - BLOCK FUNDING AGREEMENT

The Agreement concerning Block Funding for the Kativik Regional Government (Sivunirmut Agreement) between the Quebec Government (Quebec) and the Kativik Regional Government (KRG) entered into force on April 1, 2004, and is effective until December 31, 2027. Under the Sivunirmut Agreement, Quebec has undertaken to simplify and make more efficient the public funds paid to the KRG and to provide the organization with a greater level of autonomy. For its part, the KRG has the responsibility to fulfil the objectives and execute the mandates contemplated in Appendix B of the agreement.

Since 2004, the Sivunirmut Agreement has been amended 11 times and now comprises 21 mandates. Moreover, the parties have agreed to revise Appendix B every five years to assess the pertinence of maintaining or modifying the established mandates, taking into account Quebec-Government orientations; a first revision was carried out in 2007. Specifically, in the event that Quebec modifies a law or regulation, implements a new program or decides to transfer to the KRG the management of a program, subject to the KRG's acceptance of the related responsibilities, terms and conditions, Appendix B and the attendant funding may be adjusted accordingly.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

13 - BLOCK FUNDING AGREEMENT (Continued)

In 2016, the indexed amount of \$63,229,344 (\$67,854,464 in 2015) was paid by Quebec to the KRG under the Sivunirmut Agreement. The KRG is entirely responsible for any deficit incurred in the delivery of its mandates and, at the end of each year, may use any surplus according to the priorities it sets, provided they comply with the established mandates. The KRG may also create reserves with this funding under certain conditions and for specific purposes listed in the agreement. The funding provided under the Sivunirmut Agreement is not intended for any expenditure related to exceptional circumstances which were not reasonably foreseeable at the time the agreement was entered into.

All amounts paid under the Sivunirmut Agreement are indexed according to a formula based on the growth of the population in Nunavik and the evolution of Quebec's per capita expenditures in Quebec pursuant to Appendix D.

14 - NET INVESTMENT IN LONG-TERM ASSETS

	<u>2016</u>	<u>2015</u>
	\$	\$
Investment in capital assets	192,280,700	199,845,091
Investment in loans receivable	10,341,037	10,558,900
Investment in long-term debt	(15,559,400)	(16,574,301)
Net investment in long-term assets, end of year	<u>187,062,337</u>	<u>193,829,690</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

14 - NET INVESTMENT IN LONG-TERM ASSETS (Continued)

The variation of the net investment in long-term assets is detailed as follows:

	2016	2015
	\$	\$
Balance, beginning of year	<u>193,829,690</u>	<u>186,684,174</u>
Additions		
Acquisition of capital assets	2,052,809	1,695,229
Increase in capital projects in progress	41,707,060	30,024,843
Acquisition of investments and loans receivable	973,609	1,111,826
Provision (recovery) for doubtful loans	184,184	(797,510)
Provision for interest on loans receivable	1,506	580,695
Write-off of doubtful loans		(857,891)
Increase in long-term contributions to be recovered for repaying the long-term debt	(2,171,584)	(1,082,843)
Capital repayments of long-term debt	49,204,978	31,677,630
	<u>91,952,562</u>	<u>62,351,979</u>
Disposals		
Capital projects closed during the year	42,317,013	15,676,092
Amortization of capital assets	9,007,247	8,908,830
Capital repayments – Loans receivable	1,377,162	1,009,353
Issuance of long-term debt	19,131,662	19,549,188
Refinancing of long-term debt	26,886,831	10,063,000
	<u>98,719,915</u>	<u>55,206,463</u>
Balance, end of year	<u>187,062,337</u>	<u>193,829,690</u>

15 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	2016	2015
	\$	\$
Contributions receivable	(2,231,016)	15,708,549
Accounts receivable	(4,028,196)	316,604
Other non-financial assets – Prepaid expenses and inventories	274,821	(195,786)
Accounts payable and accrued liabilities	2,082,272	(1,271,958)
Deferred revenues	300,394	(4,947,436)
	<u>(3,601,725)</u>	<u>9,609,973</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS

- a) The Kativik Regional Government (KRG) has entered into contractual obligations which, as at December 31, 2016, for the next years, are as follows:

	\$
2017	5,469,181
2018	5,330,867
2019	5,330,867
2020	5,264,792
2021 and subsequent years	3,953,280
	<u>25,348,987</u>

- b) In addition to the above-mentioned obligations, KRG has entered into contractual agreements with the Northern Villages in relation with the Economic and Community Development Fund (job creation) under the Sanarrutik Agreement. From those contractual agreements approved by the Council, during the financial year 2016, and amounting to \$4,240,937, a balance of \$2,351,920 was recorded as payable as at December 31, 2016 and is detailed as follows:

	\$
Northern Village of Kangiqsualujjuaq	153,778
Northern Village of Kuujjuaq	330,204
Northern Village of Tasiujaq	67,865
Northern Village of Aupaluk	49,389
Northern Village of Kangirsuk	217,332
Northern Village of Quaqtaq	80,182
Northern Village of Kangiqsujuaq	130,067
Northern Village of Salluit	245,826
Northern Village of Ivujivik	149,587
Northern Village of Akulivik	154,007
Northern Village of Puvirnituq	
Northern Village of Inukjuak	565,605
Northern Village of Umiujaq	89,420
Northern Village of Kuujjuaraapik	118,660
	<u>2,351,922</u>

During the 2017 financial year, pursuant to the reception of the financial statements of the Northern Villages, the adjustment, related to the actual amounts, payable or receivable, will be recognized.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

17 - FINANCIAL RESERVE – TREASURY

The Kativik Regional Government (KRG) has financed the construction, renovation and purchase of capital assets from its own monetary reserve (Treasury). The balance as at December 31, 2016 of these internal loans is detailed as follows:

	<u>2016</u> \$	<u>2015</u> \$
Issued in 2000		
Building extension (to be reimbursed by Allavik Building (#17)), bearing interest at 5% and maturing in December 2021 (\$3,600,000)	900,000	1,080,000
Issued in 2006		
Police station projects (to be reimbursed by Police Stations – Building operations (#14 and #204)), bearing interest at 5% and maturing in December 2026 (\$541,796)	336,462	361,849
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	1,965,609	2,113,920
Issued in 2007		
Warehouse (to be reimbursed by Building Maintenance (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	1,929,267	2,058,101
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	367,329	391,859
Issued in 2009		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	3,302,251	3,478,995
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	270,054	284,507
Issued in 2011		
Police station projects (to be reimbursed by Police Stations – Building operations (#14 and #204)), bearing interest at 5% and maturing in December 2021 (\$152,864)	85,917	100,675
Issued in 2012		
Broadband Canada (to be reimbursed by Tamaani Internet Service (#7)), bearing interest at 5% and maturing in December 2016 (\$1,716,567)		378,396

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2016

17 - FINANCIAL RESERVE – TREASURY (Continued)

	<u>2016</u> \$	<u>2015</u> \$
Issued in 2013		
Police stations Kuujuaq and Kuujuaaraapik (to be reimbursed by Police Stations – Building operations (#14)), bearing interest at 5% and maturing in December 2033 (\$1,828,728)	1 654 378	1 715 352
Issued in 2016		
Bandwidth capacity and network infrastructure (to be reimbursed by Tamaani Internet Service (#7)), bearing interest at 5% and maturing in December 2019 (\$7,500,000)	7 500 000	
	<u>18 311 267</u>	<u>11 963 654</u>

The reimbursements for the next years are detailed as follows:

	<u>\$</u>
2017	3 180 380
2018	3 333 519
2019	3 494 474
2020	903 581
2021	1 006 039
2022 and subsequent years	6 393 274
	<u>18 311 267</u>

18 - CONTINGENCIES

The Kativik Regional Government (KRG) is involved in certain litigations. At the present time, it is impossible to determine the final amount that the KRG may have to pay regarding these litigations. The KRG believes that the total amount of the contingent obligations will not have a material and adverse effect on its financial position. However, a provision and a reserve totalling \$677,883 have been recorded as potential determinable liabilities in these consolidated financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the consolidated statement of surplus (deficit) for the year of the financial year in which the settlement occurs.

Kativik Regional Government

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Kativik Regional Government
Appendix A – Consolidated Statement of Accumulated Operating Surplus (Deficit) by Department

Year ended December 31, 2016

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
BLOCK FUNDING							
Block Funding (#100)	4		7,705,226	(2,284,795)			5,420,431
		–	7,705,226	(2,284,795)	–	–	5,420,431
MUNICIPAL AFFAIRS							
Elected Members and Officers (#10 and #11)	6						
Technical Assistance Program (#22, #24 and #26)	7						
Long-Term Debt Financing (#9)	8						
Land Use Master Plan (#29)	9						
		–	–	–	–	–	–
GENERAL ADMINISTRATION							
Administration (#12)	10			8,307,018	(8,307,018)		
Finance Services (#15)	11			(3,669,630)	3,669,630		
Legal Services (#20)	12			(681,633)	681,633		
Communications (#19)	13			(936,354)	936,354		
Human Resources (#48)	14			(2,214,161)	2,214,161		
Training Program (#47)	15	433,598		118,145		551,743	
Succession Management Plan (#148)	16			(904)	904		
Capital Projects Management (#28)	17	1,959,737		(387,598)		1,572,139	
Network and Internet Management (#13)	18			(1,699,933)	1,699,933		
		2,393,335	–	(1,165,050)	895,597	2,123,882	–
PUBLIC SECURITY							
KRPF – Operations (#205 to #223)	19	(1,077,133)		2,980,572	(3,340,156)	(1,436,717)	
KRPF – Prison Guarding Services (#255 to #273)	21			(699,865)	699,865		
KRPF – Transportation of Detained Persons (#295)	22			(1,874,282)	1,874,282		
KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23			(628,009)	628,009		
KRPF – Crime Prevention (#201)	24						
Civil Security – Operations (#25)	25						
Search and Rescue Boat Maintenance (#296)	26						
Fire Fighter Training Program (#298)	27						
		(1,077,133)	–	(221,584)	(138,000)	(1,436,717)	–
TRANSPORTATION							
Transports Québec Airports (#310, #311, #313 to #324)	28			(138,000)	138,000		
Transport Canada Airport (#312)	30						
Marine Infrastructure Maintenance (#331)	32		294,035	(268,135)			25,900
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33						
Regional Public Transit (#79)	34		3,971	(3,971)			
		–	298,006	(410,106)	138,000	–	25,900
INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES							
HSP – Administration Program (#50)	36		42,080	98,352			140,432
HSP – Regional Fund (#51)	37		1,962,893	(230,216)			1,732,677
HSP – Local Fund (#52)	39						
		–	2,004,973	(131,864)	–	–	1,873,109

Kativik Regional Government
Appendix A – Consolidated Statement of Accumulated Operating Surplus (Deficit) by Department

Year ended December 31, 2016

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
REGIONAL AND LOCAL DEVELOPMENT							
Regional Development Fund – Administration (#71)	40			380,450	(380,450)		
Regional Development Fund – Projects (#72)	41			(676,596)	676,596		
Community Economic Development Organization (CEDO) (#76)	43			(346,007)	346,007		
Makigiarutiit I and II (#77, #177 and #85)	44			36,757	(36,757)		
Makigiarutiit III (#88)	46		334,258	346,099	(70,000)		610,357
Inuit Business and Tourism Contributions (#78)	48			(227,700)	227,700		
Elders Committee (#80)	49						
Improving Living Conditions of Seniors (#83)	50		127,310	(42,656)	(16,500)		68,154
Equity between Women and Men (#84)	51		110,448	(41,840)			68,608
Food Sector Development (#86)	52		331,413	(47,391)			284,022
Social Economy (#87)	53		33,329	46,281			79,610
Municipalité Amie des Aînés (#174)	54		89,436	559			89,995
Business Equity Fund (#175)	55			220,447	(70,000)		150,447
Kativik Local Development Center	56		676,598		(676,598)		
		–	1,702,792	(351,597)	(2)	–	1,351,193
SUSTAINABLE EMPLOYMENT							
Sustainable Employment – Federal Programs	57			(71,061)	71,061		
Sustainable Employment – Provincial Programs	58			71,061	(71,061)		
Tourism – Operations (#170)	59		155,533	(155,533)			
		–	155,533	(155,533)	–	–	–
BUILDING AND HOUSING OPERATIONS							
Allavik Building (#17)	60						
Housing Units (Bo-Plex Houses) (#70)	61		31,346	17,661			49,007
Courthouse (#18)	62						
KRG Houses (#74)	63						
Inukjuak and Puvirnituk Buildings (#75)	64						
Building Maintenance and Warehouse	65						
Warehouse (#73)	66						
Police Stations – Building Operations (#14 and #204)	67						
Building Maintenance (#27)	69						
		–	31,346	17,661	–	–	49,007
RECREATION							
Recreation Coordination (#30)	70						
Arctic Winter Games (#35)	71						
Cirqiniq (#34)	72						
Kite Ski (#36)	73						
Music (#37)	74						
Local Recreation Coordinators Training (#31)	75		75,300	23,696			98,996
		–	75,300	23,696	–	–	98,996
CHILD CARE PROGRAMS							
Child Care – Operations (#43)	76						
Special Projects and Transfers to Child Care Centres (#44)	77						
		–	–	–	–	–	–

Kativik Regional Government
Appendix A – Consolidated Statement of Accumulated Operating Surplus (Deficit) by Department

Year ended December 31, 2016

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
RENEWABLE RESOURCES							
Uumajuit (#53)	80						
Protected Areas – MDDEP (#54)	81		108,363	(675)			107,688
Integrated Regional Plan (#55)	82		244,951	(80,930)			164,021
Cleaning of Abandoned Mining Exploration Sites (#57)	83		103,005	(103,005)			
Climate Change (#61)	84		68,895	39,500			108,395
Environment (#64)	85						
Development of Parks in Nunavik (#56)	86						
Pingualuit Park – Infrastructure (#58)	87						
Pingualuit Park – Operations (#59)	88						
Kuururjuaq Park – Operations (#63)	89						
Kuururjuaq Park – Infrastructure (#60)	90						
Tursujuq Park – Operations (#62)	91						
Tursujuq Park – Infrastructure (#67)	92						
Ulitaniujalik Park – Infrastructure (#69)	93						
		–	525,214	(145,110)	–	–	380,104
OTHER PROGRAMS							
Tamaani Internet Service (#7)	94			(8,956,856)	8,500,000	(456,856)	
Sanarrutik Agreement (#16)	96		2,281,787	215,713			2,497,500
Parnasimautik (#21)	98						
Sapummijiit – Crime Victims Assistance Center (#89)	99						
Community Reintegration Officer (#90)	100						
Off Highway Vehicle Program (#91)	101						
Nunivaat Statistics Program (#95)	102						
Nunavik Cost of Living Reduction (#96)	103		1,346,786	(384,129)			962,657
Saqjuq (#97)	104						
Treasury (#99)	105			9,395,595	(9,395,595)		
		–	3,628,573	270,323	(895,595)	(456,856)	3,460,157
		1,316,202	16,126,963	(4,553,959)	–	230,309	12,658,897

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

Block Funding

Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
BLOCK FUNDING (#100)			
Revenue			
Contributions			
Secrétariat aux affaires autochtones	64,530,344	63,229,344	67,854,464
	<u>64,530,344</u>	<u>63,229,344</u>	<u>67,854,464</u>
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,119,864	4,133,488	3,868,094
Technical Assistance Program (#22, #24 and #26)	3,183,952	2,999,104	2,285,458
Land Use Master Plan (#29)	785,781	671,357	612,962
KRPF – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	2,060,117	1,729,343	1,727,137
Fire Fighter Training Program (#298)	1,062,794	605,048	543,972
Transports Québec Airports (#310, #311, #313 to #324)	13,201,549	12,801,722	11,725,918
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,032,376	1,032,376	1,002,373
Regional Public Transit (#79)	138,788	88,283	
Regional Development Fund – Administration (#71)	772,808	544,199	549,640
Regional Development Fund – Projects (#72)	2,606,468	1,345,718	4,806,800
Kativik Local Development Center			59,786
Sustainable Employment – Provincial Programs	6,183,396	6,581,611	3,647,975
Recreation Coordination (#30)	1,503,954	1,419,454	1,388,344
Arctic Winter Games (#35)	888,175	713,818	396,038
Kite Ski (#36)	231,446	217,794	194,456
Music (#37)	129,539	103,875	
Child Care – Operations (#43)	1,367,745	1,246,451	1,111,862
Special Projects and Transfers to Child Care Centres (#44)	17,028,764	16,277,686	17,306,437
Tursujuq Park – Operations (#62)	1,301,751	1,161,185	1,134,604
Uumajuit (#53)	1,257,508	1,384,393	1,024,819
Environment (#64)	553,605	562,285	604,503
Development of Parks in Nunavik (#56)	2,366,707	2,401,370	2,114,596
Pingualuit Park – Operations (#59)	1,516,915	1,529,993	1,240,974
Kuurlurjuaq Park – Operations (#63)	1,405,384	1,307,715	1,280,752
Community Reintegration Officer (#90)	763,880	700,871	624,870
Unallocated	2,817,304		
	<u>68,535,570</u>	<u>61,814,139</u>	<u>59,507,370</u>
Surplus (deficit) for the year	<u>(4,005,226)</u>	<u>1,415,205</u>	<u>8,347,094</u>

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Block Funding

Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
<i>BLOCK FUNDING (#100) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Renovation and building of houses			(3,000,000)
Financial reserves and reserved funds – Child			
Care Centres	(3,700,000)	(3,700,000)	(5,000,000)
	(3,700,000)	(3,700,000)	(8,000,000)
Surplus (deficit) for the year for fiscal purposes	(7,705,226)	(2,284,795)	347,094
Accumulated surplus (deficit), beginning of year	7,705,226	7,705,226	7,358,132
Accumulated surplus (deficit), end of year	–	5,420,431	7,705,226

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Municipal Affairs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i>			
Revenue			
Local sources			
Other			1,050
	—	—	1,050
Contributions			
Contribution from Block Funding (#100)	4,119,864	4,133,488	3,868,094
	4,119,864	4,133,488	3,868,094
	4,119,864	4,133,488	3,869,144
Expenditure			
Salaries and fringe benefits	2,404,070	2,418,284	2,307,239
Travel and accommodation	496,150	519,193	445,964
Contracts	45,000	56,184	4,900
Training costs	16,851	16,851	20,493
Telecommunications	78,880	80,523	66,638
Public relations	20,000	10,673	17,358
Office and equipment rental	15,897	15,763	14,796
Vehicle operation costs	26,000	31,299	21,928
Administrative charges	537,800	537,800	483,500
Rental charges	206,370	206,370	193,619
Housing charges	190,060	190,060	215,484
Administrative costs	79,102	46,727	73,882
Insurance	3,684	3,761	3,343
	4,119,864	4,133,488	3,869,144
Surplus (deficit) for the year for fiscal purposes	—	—	—
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Municipal Affairs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,183,952	2,999,104	2,285,458
Training assistance subsidy	46,000	43,956	17,005
Ministère des Transports		17,728	
	3,229,952	3,060,788	2,302,463
Expenditure			
Salaries and fringe benefits	944,657	825,189	723,724
Travel and accommodation	419,045	394,214	421,430
Contracts	323,700	325,570	156,411
Training costs	181,117	137,778	69,089
Telecommunications	18,320	18,442	22,575
Administrative charges	400,700	400,700	301,800
Rental charges	38,630	38,630	42,758
Housing charges	195,911	195,911	155,152
Administrative costs	46,038	39,456	46,934
Purchase of material	109,000	59,484	48,002
Shared maintenance expenses	340,334	415,414	100,920
Contributions to Northern Villages	210,000	210,000	210,000
	3,227,452	3,060,788	2,298,795
Surplus (deficit) for the year	2,500	–	3,668
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(2,500)		(3,668)
	(2,500)	–	(3,668)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Municipal Affairs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
LONG-TERM DEBT FINANCING (#9)			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	6,146	6,146	4,619
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	4,018,009	4,063,324	4,224,894
Secrétariat aux affaires autochtones	119,113	119,113	137,405
Ministère de la Sécurité publique	156,169	156,169	159,932
Ministère de l'Éducation et de l'Enseignement supérieur	358,831	358,831	361,065
Ministère des Transports	1,138,665	1,138,665	1,301,325
	5,796,933	5,842,248	6,189,240
Expenditure			
Financing costs	5,796,933	5,842,248	6,189,240
	5,796,933	5,842,248	6,189,240
Surplus (deficit) for the year	–	–	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(21,303,247)	(21,305,847)	(20,639,630)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	12,716,996	12,719,596	12,166,753
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	25,304	25,304	35,547
Secrétariat aux affaires autochtones – Long-term debt	701,025	701,025	701,030
Ministère de la Sécurité publique – Long-term debt	790,400	790,400	689,400
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,778,722	1,778,722	1,507,400
Ministère des Transports – Long-term debt	5,290,800	5,290,800	5,539,500
	–	–	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Municipal Affairs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
LAND USE MASTER PLAN (#29)			
Revenue			
Local sources			
Other		3,000	
	–	3,000	–
Contributions			
Contribution from Block Funding (#100)	785,781	671,357	612,962
Training assistance subsidy			5,592
	785,781	671,357	618,554
	785,781	674,357	618,554
Expenditure			
Salaries and fringe benefits	376,620	346,156	304,648
Travel and accommodation	73,800	62,384	57,078
Contracts	106,000	41,297	44,489
Training costs	1,461	1,461	1,430
Telecommunications	12,711	12,211	11,536
Administrative charges	102,500	102,500	89,900
Rental charges	13,216	13,216	12,399
Housing charges	80,164	80,164	71,828
Administrative costs	19,309	14,968	25,246
	785,781	674,357	618,554
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
ADMINISTRATION (#12)			
Revenue			
Local sources			
Administrative charges	10,686,481	10,686,481	10,056,238
Office supplies and telecommunication charges	618,381	618,384	612,509
Other		4,500	513
	<u>11,304,862</u>	<u>11,309,365</u>	<u>10,669,260</u>
Contributions			
Training assistance subsidy			2,053
	<u>–</u>	<u>–</u>	<u>2,053</u>
	<u>11,304,862</u>	<u>11,309,365</u>	<u>10,671,313</u>
Expenditure			
Salaries and fringe benefits	1,743,033	1,905,706	1,472,359
Travel and accommodation	53,300	56,404	75,471
Contracts	45,000	31,488	12,856
Training costs	10,826	16,666	10,962
Telecommunications	148,044	141,094	143,797
Office and equipment rental	25,000	18,113	17,613
Vehicle operation costs	42,000	95,099	25,133
Rental charges	214,767	214,767	77,257
Housing charges	201,786	201,786	197,830
Administrative costs	166,684	141,380	154,359
Insurance	29,142	38,753	21,763
Purchase of material	8,000	51,005	14,763
Christmas activities	90,000	68,457	76,661
Contribution to Housing Units (Bo-Plex Houses) (#70)		20,585	24,381
	<u>2,777,582</u>	<u>3,001,303</u>	<u>2,325,205</u>
Surplus (deficit) for the year	<u>8,527,280</u>	<u>8,308,062</u>	<u>8,346,108</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))		(1,044)	
	<u>–</u>	<u>(1,044)</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>8,527,280</u>	<u>8,307,018</u>	<u>8,346,108</u>
Internal transfers	<u>(8,527,280)</u>	<u>(8,307,018)</u>	<u>(8,346,108)</u>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
FINANCE SERVICES (#15)			
Revenue			
Contributions			
Training assistance subsidy			1,706
	—	—	1,706
Expenditure			
Salaries and fringe benefits	2,471,151	2,295,609	2,232,328
Travel and accommodation	33,900	21,938	33,159
Contracts	567,500	498,459	476,364
Training costs	14,874	14,874	13,405
Telecommunications	102,120	102,419	91,128
Rental charges	254,150	254,150	206,018
Other rental charges	3,500	5,895	
Housing charges	277,124	277,124	271,690
Administrative costs	130,096	119,512	66,511
Doubtful accounts			17,349
Financial system	75,673	79,650	98,387
	3,930,088	3,669,630	3,506,339
Surplus (deficit) for the year	(3,930,088)	(3,669,630)	(3,504,633)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds			98,387
	—	—	98,387
Surplus (deficit) for the year for fiscal purposes	(3,930,088)	(3,669,630)	(3,406,246)
Internal transfers	3,930,088	3,669,630	3,406,246
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
LEGAL SERVICES (#20)			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	354,068	338,315	216,635
Travel and accommodation	18,200	22,794	12,269
Contracts	63,000	42,422	47,520
Training costs	2,629	2,629	2,553
Telecommunications	17,390	18,539	18,825
Rental charges	81,328	81,328	76,303
Housing charges	134,778	134,778	137,896
Administrative costs	37,557	40,828	34,363
	708,950	681,633	546,364
Surplus (deficit) for the year for fiscal purposes	(708,950)	(681,633)	(546,364)
Internal transfers	708,950	681,633	546,364
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
COMMUNICATIONS (#19)			
Revenue			
Local sources			
Other			2,210
	—	—	2,210
Contributions			
Training assistance subsidy			2,125
	—	—	2,125
	—	—	4,335
Expenditure			
Salaries and fringe benefits	452,907	423,131	518,236
Travel and accommodation	54,150	40,846	22,066
Contracts	80,000	40,276	25,916
Translation costs	120,000	131,713	117,385
Training costs	2,548	2,548	3,727
Rental charges	49,813	49,813	31,475
Annual report	70,000	51,312	75,904
Telecommunications	36,080	36,132	35,689
Administrative costs	59,093	50,424	30,383
Public relations	25,000	17,888	42,946
Housing charges	92,271	92,271	120,616
	1,041,862	936,354	1,024,343
Surplus (deficit) for the year for fiscal purposes	(1,041,862)	(936,354)	(1,020,008)
Internal transfers	1,041,862	936,354	1,020,008
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>HUMAN RESOURCES (#48)</i>			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	1,193,067	1,184,098	1,073,605
Travel and accommodation	70,500	71,371	49,875
Contracts	406,000	402,564	376,064
Training costs	12,287	9,507	24,770
Rental charges	165,706	165,706	101,101
Housing charges	226,692	226,692	216,488
Telecommunications	42,960	40,648	39,557
Administrative costs	179,293	49,250	50,926
Advertising	30,000	38,529	24,349
Other settlement		25,796	
	2,326,505	2,214,161	1,956,735
Surplus (deficit) for the year for fiscal purposes	(2,326,505)	(2,214,161)	(1,956,735)
Internal transfers	2,326,505	2,214,161	1,956,735
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TRAINING PROGRAM (#47)			
Revenue			
Local sources			
Training charges	221,554	221,553	235,088
	221,554	221,553	235,088
Contributions			
Training assistance subsidy			50,933
	–	–	50,933
	221,554	221,553	286,021
Expenditure			
Travel and accommodation	151,600	18,687	50,293
Training costs	264,900	84,721	159,181
	416,500	103,408	209,474
Surplus (deficit) for the year	(194,946)	118,145	76,547
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(238,652)		
	(238,652)	–	–
Surplus (deficit) for the year for fiscal purposes	(433,598)	118,145	76,547
Accumulated surplus (deficit), beginning of year	433,598	433,598	357,051
Accumulated surplus (deficit), end of year	–	551,743	433,598

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>SUCCESSION MANAGEMENT PLAN (#148)</i>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation	42,400	904	18,859
Training costs	90,000		75,180
	132,400	904	94,039
Surplus (deficit) for the year for fiscal purposes	(132,400)	(904)	(94,039)
Internal transfers	132,400	904	94,039
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
CAPITAL PROJECTS MANAGEMENT (#28)			
Revenue			
Local sources			
Internal supervision and management fees	1,593,500	1,156,636	1,198,453
Settlement	100,000	147,500	700,000
Other			12,210
	1,693,500	1,304,136	1,910,663
Contributions			
Secrétariat aux affaires autochtones	252,000	252,000	252,000
Training assistance subsidy		5,394	
	252,000	257,394	252,000
	1,945,500	1,561,530	2,162,663
Expenditure			
Salaries and fringe benefits	1,069,840	895,668	927,681
Travel and accommodation	85,000	116,645	99,829
Contracts	76,000	112,960	89,481
Training costs	6,678	6,678	6,111
Telecommunications	63,390	64,356	74,753
Vehicle operation costs	6,500	13,902	17,928
Administrative charges	300,800	300,800	294,500
Rental charges	125,042	125,042	115,408
Housing charges	213,916	213,916	240,508
Administrative costs	42,700	47,160	39,507
Insurance	48,012	48,522	23,123
Purchase of material	7,500	3,479	4,177
Other settlement	30,000		192,834
	2,075,378	1,949,128	2,125,840
Surplus (deficit) for the year	(129,878)	(387,598)	36,823
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets			(1,876)
Investing activities – Contributions to capital projects		(147,702)	(270,000)
Financial reserves and reserved funds	(1,829,859)	147,702	270,000
	(1,829,859)	–	(1,876)
Surplus (deficit) for the year for fiscal purposes	(1,959,737)	(387,598)	34,947
Internal transfers			1,357,247
Accumulated surplus (deficit), beginning of year	1,959,737	1,959,737	567,543
Accumulated surplus (deficit), end of year	–	1,572,139	1,959,737

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
General Administration

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
NETWORK AND INTERNET MANAGEMENT (#13)			
Revenue			
Local sources			
Network internal charges	404,450	404,450	412,099
	404,450	404,450	412,099
Contributions			
Training assistance subsidy			3,326
	–	–	3,326
	404,450	404,450	415,425
Expenditure			
Salaries and fringe benefits	1,128,729	1,063,037	1,036,385
Travel and accommodation	91,650	61,173	53,728
Contracts	475,070	294,663	323,609
Training costs	7,503	7,503	(811)
Telecommunications	63,120	58,126	55,314
Rental charges	113,859	113,859	88,702
Housing charges	238,799	238,799	234,118
Purchase of material	40,500	30,687	37,023
Computer and equipment supplies	243,512	151,223	83,534
Licences	89,000	74,384	64,123
Administrative costs	12,787	10,929	25,966
	2,504,529	2,104,383	2,001,691
Surplus (deficit) for the year	(2,100,079)	(1,699,933)	(1,586,266)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets			(16,238)
Investing activities – Contributions to capital projects	(709,000)	(341,004)	
Financial reserves and reserved funds	499,600	341,004	
	(209,400)	–	(16,238)
Surplus (deficit) for the year for fiscal purposes	(2,309,479)	(1,699,933)	(1,602,504)
Internal transfers	2,309,479	1,699,933	1,602,504
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KRPF – OPERATIONS (#205 TO #223)			
Revenue			
Local sources			
Other		25,411	3,307
	–	25,411	3,307
Contributions			
Public Safety Canada – Tripartite	8,924,099	8,902,851	8,809,199
Ministère de la Sécurité publique – Tripartite	8,237,630	8,237,630	8,131,578
Ministère de la Sécurité publique – Bilateral	3,200,000	3,200,000	3,200,000
	20,361,729	20,340,481	20,140,777
	20,361,729	20,365,892	20,144,084
Expenditure			
Salaries and fringe benefits	9,580,911	9,429,938	8,944,221
Travel and accommodation	359,374	360,490	414,820
Contracts	189,000	366,299	205,382
Training costs	120,000	240,282	86,668
Telecommunications	328,920	268,661	294,604
Vehicle operation costs	609,217	554,782	734,897
Administrative charges	1,332,542	1,332,542	1,319,532
Rental charges	202,498	202,498	205,164
Rental charges – Police stations	2,034,254	2,034,250	1,984,426
Housing charges	1,379,366	1,379,366	1,352,326
Office and equipment rental	35,000	33,245	30,762
Administrative costs	224,588	175,713	143,052
Insurance	22,816	26,022	22,131
Purchase of material and prevention program	246,001	325,279	244,583
Search and rescue		1,353	4,148
Other settlement			(651)
Financing costs			6,567
	16,664,487	16,730,720	15,992,632
Surplus (deficit) for the year	3,697,242	3,635,172	4,151,452

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KRPF – OPERATIONS (#205 TO #223) (Continued)			
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt			(72,618)
	<u>–</u>	<u>–</u>	<u>(72,618)</u>
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(250,000)	(354,600)	(320,403)
Financial reserves and reserved funds	(300,000)	(300,000)	(300,990)
	<u>(550,000)</u>	<u>(654,600)</u>	<u>(621,393)</u>
	<u>(550,000)</u>	<u>(654,600)</u>	<u>(694,011)</u>
Surplus (deficit) for the year for fiscal purposes	3,147,242	2,980,572	3,457,441
Internal transfers	(138,000)	(138,000)	(138,000)
Internal transfer – KRPF – Regional Support Services (#206)	(751,100)	(628,009)	(680,989)
Internal transfer – KRPF – Prison Guarding Services (#255 to #273)	(722,500)	(699,865)	(632,694)
Internal transfer – KRPF – Transportation of Detained Persons (#295)	(1,308,301)	(1,874,282)	(1,996,487)
Accumulated surplus (deficit), beginning of year	<u>(1,077,133)</u>	<u>(1,077,133)</u>	<u>(1,086,404)</u>
Accumulated surplus (deficit), end of year	<u>(849,792)</u>	<u>(1,436,717)</u>	<u>(1,077,133)</u>

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KRPF – PRISON GUARDING SERVICES (#255 TO #273)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	255,000	255,000	255,000
	255,000	255,000	255,000
Expenditure			
Salaries and fringe benefits	947,500	697,223	667,142
Prisoner meals and other		227,642	198,052
Administrative charges	30,000	30,000	22,500
	977,500	954,865	887,694
Surplus (deficit) for the year for fiscal purposes	(722,500)	(699,865)	(632,694)
Internal transfers – KRPF – Operations (#205 to #223)	722,500	699,865	632,694
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>KRPF – TRANSPORTATION OF DETAINED PERSONS (#295)</i>			
Revenue			
	–	–	–
Expenditure			
Travel and accommodation	1,308,301	1,874,282	1,996,487
	1,308,301	1,874,282	1,996,487
Surplus (deficit) for the year for fiscal purposes	(1,308,301)	(1,874,282)	(1,996,487)
Internal transfers – KRPF – Operations (#205 to #223)	1,308,301	1,874,282	1,996,487
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KRPF – REGIONAL SUPPORT SERVICES			
(COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)			
Revenue			
	–	–	–
Expenditure			
Salaries and fringe benefits	663,835	529,430	584,871
Travel and accommodation	14,000	25,314	42,244
Housing charges	73,265	73,265	53,874
	751,100	628,009	680,989
Surplus (deficit) for the year for fiscal purposes	(751,100)	(628,009)	(680,989)
Internal transfers – KRPF – Operations (#205 to #223)	751,100	628,009	680,989
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>KRPF – CRIME PREVENTION (#201)</i>			
Revenue			
Local sources			
Other		2,500	5,452
	–	2,500	5,452
Contributions			
Sanarrutik Amendment #3 – Ungaluk	882,194	549,873	864,912
Training assistance subsidy	197,684		19,435
	1,079,878	549,873	884,347
	1,079,878	552,373	889,799
Expenditure			
Salaries and fringe benefits	685,699	374,426	629,411
Travel and accommodation	152,991	44,603	100,847
Contracts	48,959	11,411	107,849
Training costs	20,400	7,593	11,184
Purchase of material	82,706	38,750	30,579
Administrative costs	15,858	2,325	1,847
Housing charges	73,265	73,265	62,174
	1,079,878	552,373	943,891
Surplus (deficit) for the year for fiscal purposes	–	–	(54,092)
Internal transfers			54,092
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
CIVIL SECURITY – OPERATIONS (#25)			
Contributions			
Contribution from Block Funding (#100)	2,060,117	1,729,343	1,727,137
	2,060,117	1,729,343	1,727,137
Expenditure			
Salaries and fringe benefits	512,190	327,276	452,617
Travel and accommodation	106,900	99,952	83,389
Contracts	107,000	157,200	28,153
Training costs	62,809	26,049	61,395
Telecommunications	16,244	13,603	13,396
Administrative charges	268,700	268,700	244,000
Housing charges	30,757	30,757	35,914
Rental charges	72,201	74,601	68,480
Vehicle operation costs	6,350	8,991	10,372
Administrative costs	59,866	19,817	18,990
Purchase of material	107,500	980	12,172
Fire prevention week	25,000	16,817	27,099
Contributions to Northern Villages – Fire prevention operations	684,600	684,600	671,160
	2,060,117	1,729,343	1,727,137
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SEARCH AND RESCUE BOAT MAINTENANCE			
(#296)			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	417,300	286,150	419,656
	417,300	286,150	419,656
Expenditure			
Travel and accommodation	34,500	35,608	47,952
Boat preventive maintenance	122,000	70,032	90,787
Boat shelters repairs – special project			138,019
Radar equipment	109,000	71,037	43,486
Outboard motors	90,000	57,970	60,579
Purchase of material	13,000	12,670	
Insurance	48,800	38,833	38,833
	417,300	286,150	419,656
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Public Security

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>FIRE FIGHTER TRAINING PROGRAM (#298)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,062,794	605,048	543,972
Ministère de la Sécurité publique	31,250	31,250	125,000
Training assistance subsidy	344,700	129,403	181,568
	1,438,744	765,701	850,540
Expenditure			
Salaries and fringe benefits	124,390	130,221	129,244
Travel and accommodation	138,315	66,342	87,298
Training costs	575,260	321,933	421,639
Contracts	399,960	54,861	41,038
Administrative charges	138,600	138,600	125,000
Housing charges	30,757	30,757	30,154
Administrative costs	31,462	22,987	16,167
	1,438,744	765,701	850,540
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Transportation

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)			
Revenue			
Local sources			
Proceeds on insurance		148,654	
Service charges and other		41,482	32,151
	–	190,136	32,151
Contributions			
Contribution from Block Funding (#100)	13,201,549	12,801,722	11,725,918
Ministère des Transports	164,000		
Training assistance subsidy	86,000	54,154	21,528
	13,451,549	12,855,876	11,747,446
	13,451,549	13,046,012	11,779,597
Expenditure			
Salaries and fringe benefits	5,705,326	5,739,647	5,232,479
Travel and accommodation	546,250	590,864	514,859
Contracts	712,923	372,261	487,349
Training costs	312,761	96,095	79,988
Telecommunications	150,540	195,758	146,022
Administrative charges	1,721,900	1,721,900	1,571,600
Rental charges	51,237	51,237	37,770
Housing charges	183,160	183,160	35,914
Purchase of material	147,000	78,159	42,727
Shared maintenance expenses	561,661	685,500	551,256
Heating oil	1,000,000	1,024,519	1,131,007
Electricity	140,000	145,796	135,373
Insurance	177,942	171,469	325,093
Vehicle operation costs	820,800	868,854	997,536
Administrative costs	348,449	258,500	301,466
Other settlement	5,000	5,000	
	12,584,949	12,188,719	11,590,439
Surplus (deficit) for the year	866,600	857,293	189,158

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Vehicles and heavy equipment (Note 5 a))	(967,000)	(966,012)	(261,828)
Investing activities – Acquisition of capital assets (Note 5 a))	(37,600)	(29,281)	(65,330)
	(1,004,600)	(995,293)	(327,158)
Surplus (deficit) for the year for fiscal purposes	(138,000)	(138,000)	(138,000)
Internal transfers	138,000	138,000	138,000
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORT CANADA AIRPORT (#312)			
Revenue			
Local sources			
Landing fees	662,163	687,400	773,517
Airport terminal building fees	541,713	523,793	617,685
Rental and service charges	79,921	56,473	117,002
Employees rental	72,216	36,534	34,762
Housing charges			20,966
Other	86,044	75,744	47,523
	1,442,057	1,379,944	1,611,455
Contributions			
Transport Canada – Operation	1,218,013	1,171,273	712,001
	1,218,013	1,171,273	712,001
	2,660,070	2,551,217	2,323,456
Expenditure			
Salaries and fringe benefits	1,079,985	1,020,710	1,024,149
Travel and accommodation	12,000	18,731	58,013
Contracts	309,520	37,177	281
Airport security services		207,755	142,041
Training costs	10,576	10,576	10,701
Telecommunications	41,867	48,882	41,483
Administrative charges	100,000	100,000	100,000
Rental charges	34,158	34,158	25,180
Purchase of material	71,000	56,476	22,305
Heating oil	193,000	189,843	204,492
Electricity	76,500	75,588	46,701
Municipal services	215,100	215,442	138,526
Shared maintenance expenses	103,100	103,100	94,255
Insurance	16,233	13,471	11,360
Vehicle operation costs	202,200	223,302	235,309
Administrative costs	40,331	36,826	58,652
Runway de-icing material	150,000	157,168	89,303
	2,655,570	2,549,205	2,302,751
Surplus (deficit) for the year	4,500	2,012	20,705

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>TRANSPORT CANADA AIRPORT (#312)</i>			
<i>(Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(4,500)	(2,012)	(20,705)
	(4,500)	(2,012)	(20,705)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
MARINE INFRASTRUCTURE MAINTENANCE (#331)			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement			
(#16) – Project – Lighting system	29,830	33,546	(66,272)
Other	59,659	67,092	
	89,489	100,638	(66,272)
Contributions			
Ministère des Transports	106,250	106,250	425,000
Minister of the Economic Development			
Agency of Canada for the Regions of			
Quebec Project – Lighting system	313,066	301,916	66,272
	419,316	408,166	491,272
	508,805	508,804	425,000
Expenditure			
Salaries and fringe benefits	64,000	64,000	64,000
Travel and accommodation	32,000	21,892	29,657
Contracts	200,000	66,713	54,357
Purchase of material	221,125	221,780	19,378
Project – Lighting system	402,555	402,554	
	919,680	776,939	167,392
Surplus (deficit) for the year for fiscal purposes	(410,875)	(268,135)	257,608
Internal transfers	116,840		
Accumulated surplus (deficit), beginning of year	294,035	294,035	36,427
Accumulated surplus (deficit), end of year	–	25,900	294,035

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>USIJIIT – ADAPTED TRANSPORTATION OF HANDICAPPED PERSONS AND CERTAIN BASIC PUBLIC TRANSIT SERVICES (#350)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,032,376	1,032,376	1,002,373
	1,032,376	1,032,376	1,002,373
Expenditure			
Northern Village of Kangiqsualujuaq	67,544	67,544	66,204
Northern Village of Kuujuaq	123,440	123,440	117,445
Northern Village of Tasiujaq	37,516	37,516	37,418
Northern Village of Aupaluk	34,788	34,788	34,668
Northern Village of Kangirsuk	63,232	63,232	62,603
Northern Village of Quaqaq	46,044	46,044	44,402
Northern Village of Kangisujuaq	50,470	50,470	48,184
Northern Village of Salluit	89,406	89,406	85,473
Northern Village of Ivujivik	44,041	44,041	43,335
Northern Village of Akulivik	56,765	56,765	55,638
Northern Village of Puvirnituq	121,091	121,091	116,303
Northern Village of Inukjuak	114,415	114,415	111,889
Northern Village of Umiujaq	43,011	43,011	42,756
Northern Village of Kuujuaaraapik	73,113	73,113	70,455
Administrative charges	67,500	67,500	65,600
	1,032,376	1,032,376	1,002,373
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL PUBLIC TRANSIT (#79)			
Revenue			
Contributions			
Ministère des Transports	340,000	340,000	340,000
Contribution from Block Funding (#100)	138,788	88,283	
Contribution from Regional Development Fund Project (#72)	50,000	50,000	
Training assistance subsidy	81,063	11,047	66,484
	609,851	489,330	406,484
Expenditure			
Salaries and fringe benefits	37,325	15,381	30,105
Travel and accommodation	28,000	28,288	34,082
Contracts	68,000	84,588	8,378
Housing charges	30,757	30,757	30,154
Telecommunications	8,700	8,633	10,866
Administrative charges	18,100	18,100	6,800
Training costs	162,792	55,686	25,996
Rental charges	7,116	7,116	9,538
Administrative costs	9,112	3,350	6,594
Contribution to Northern Villages – Operations – Kangihsualujuaq	37,345	37,345	37,345
Contribution to Northern Villages – Operations – Kuujuaq	45,847	45,847	45,847
Contribution to Northern Villages – Operations – Tasiujaq	33,643	33,643	33,643
Contribution to Northern Villages – Operations – Aupaluk	23,650	23,650	23,651
Contribution to Northern Villages – Operations – Kangirsuk	29,781	29,781	29,781
Contribution to Northern Villages – Operations – Quaqtaq	27,052	27,052	27,052
Contribution to Northern Villages – Operations – Kangihsujuaq	51,134	51,134	51,134
Contribution to Northern Villages – Operations – Salluit	80,412	80,412	80,412
Contribution to Northern Villages – Operations – Ivujivik	25,123	25,123	25,123
Contribution to Northern Villages – Operations – Akulivik	32,859	32,859	32,859

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Transportation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>REGIONAL PUBLIC TRANSIT (#79) (Continued)</i>			
Expenditure (Continued)			
Contribution to Northern Villages – Operations – Puvirnituq	134,597	134,597	134,597
Contribution to Northern Villages – Operations – Inukjuak	137,189	137,189	137,189
Contribution to Northern Villages – Operations – Umiujaq	32,904	32,904	32,904
Contribution to Northern Villages – Operations – Kuujjuaraapik	46,170	46,170	46,170
	1,107,608	989,605	900,220
Surplus (deficit) for the year	(497,757)	(500,275)	(493,736)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	493,786	496,304	497,707
	493,786	496,304	497,707
Surplus (deficit) for the year for fiscal purposes	(3,971)	(3,971)	3,971
Accumulated surplus (deficit), beginning of year	3,971	3,971	
Accumulated surplus (deficit), end of year	–	–	3,971

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Inuit Support Program for Hunting, Fishing and Trapping Activities

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
HSP – ADMINISTRATION PROGRAM (#50)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,022,557	1,022,557	995,501
	1,022,557	1,022,557	995,501
Expenditure			
Salaries and fringe benefits	426,349	345,369	439,806
Travel and accommodation	64,800	58,464	62,074
Contracts	144,973	123,016	145,436
Training costs	1,469	6,019	4,613
Telecommunications	16,900	17,261	18,555
Administrative charges	100,000	100,000	115,000
Rental charges	33,548	33,548	31,475
Housing charges			18,000
Office and equipment rental	20,000	541	550
Warehouse rental charges	7,091	7,091	9,609
Other administrative charges	225,000	225,000	150,000
Purchase of material	1,000		9,382
Administrative costs	23,507	7,896	14,420
	1,064,637	924,205	1,018,920
Surplus (deficit) for the year for fiscal purposes	(42,080)	98,352	(23,419)
Accumulated surplus (deficit), beginning of year	42,080	42,080	65,499
Accumulated surplus (deficit), end of year	–	140,432	42,080

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Inuit Support Program for Hunting, Fishing and Trapping Activities

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
HSP – REGIONAL FUND (#51)			
Revenue			
Local sources			
Makivik Corporation – Fur, Inuit clothing and fuel initiatives	1,000,000	1,050,666	1,124,610
Other	10,000	23,658	28,554
	<u>1,010,000</u>	<u>1,074,324</u>	<u>1,153,164</u>
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,022,557	1,022,557	995,501
Training assistance subsidy	12,938	12,937	4,227
	<u>1,035,495</u>	<u>1,035,494</u>	<u>999,728</u>
	<u>2,045,495</u>	<u>2,109,818</u>	<u>2,152,892</u>
Expenditure			
Fur, Inuit clothing and fuel initiatives			
Fur	350,000	63,514	89,495
Inuit clothing	350,000	725,610	759,293
Fuel – Access assistance	300,000	261,542	275,822
	<u>1,000,000</u>	<u>1,050,666</u>	<u>1,124,610</u>
Other activities			
Administrative costs		584	5,779
Access to remote areas	25,000		
Search and rescue	35,000	20,436	4,148
Insurance	70,000	60,908	57,708
Material and equipment replacement			21,909
Inulirtait and Qulittak	250,000	214,271	175,850
Firearms and scuba diving training	50,000	39,380	12,923
Equipment	200,000	169,044	171,944
Community boat operations		355	19,799
Youth and elders participation	45,000	45,000	
Safety equipment	25,000	22,410	
Country food inspection and processing facilities	50,000		6,913
Habitat and management	30,000		
Trapping courses	40,000	3,450	21,693
Vehicle Program	60,000	44,000	21,499
Freezer maintenance	290,000	108,454	87,539

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Inuit Support Program for Hunting, Fishing and Trapping Activities

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>HSP – REGIONAL FUND (#51) (Continued)</i>			
Other activities (Continued)			
Freezer project	345,000	187,500	73,670
Project management		20,000	
Boat maintenance	100,000	18,233	48,568
Boat project	325,000	335,343	13,684
	1,940,000	1,289,368	743,626
	2,940,000	2,340,034	1,868,236
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(1,068,388)		
	(1,068,388)	–	–
Surplus (deficit) for the year for fiscal purposes	(1,962,893)	(230,216)	284,656
Accumulated surplus (deficit), beginning of year	1,962,893	1,962,893	1,678,237
Accumulated surplus (deficit), end of year	–	1,732,677	1,962,893

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Inuit Support Program for Hunting, Fishing and Trapping Activities

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
HSP – LOCAL FUND (#52)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	5,794,492	5,794,492	5,641,172
	5,794,492	5,794,492	5,641,172
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	410,240	410,240	406,381
Inuit Support Program of Kuujjuaq	837,728	837,728	808,933
Inuit Support Program of Tasiujaq	206,186	206,186	200,592
Inuit Support Program of Aupaluk	162,304	162,304	158,351
Inuit Support Program of Kangirsuk	303,094	303,094	291,211
Inuit Support Program of Quaqaq	235,441	235,441	226,586
Inuit Support Program of Kangiqsujaq	353,924	353,924	341,395
Inuit Support Program of Salluit	628,555	628,555	613,975
Inuit Support Program of Ivujivik	222,642	222,642	219,366
Inuit Support Program of Akulivik	322,841	322,841	312,873
Inuit Support Program of Puvirnituq	685,602	685,602	673,907
Inuit Support Program of Inukjuak	716,685	716,685	696,652
Inuit Support Program of Umiujaq	257,383	257,383	255,830
Inuit Support Program of Kuujjuaraapik	328,326	328,326	313,234
Inuit Support Program of Chisasibi	123,541	123,541	121,886
	5,794,492	5,794,492	5,641,172
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
ADMINISTRATION (#71)			
Revenue			
Local sources			
Other			1,515
	–	–	1,515
Contributions			
Contribution from Block Funding (#100)	772,808	544,199	549,640
	772,808	544,199	549,640
	772,808	544,199	551,155
Expenditure			
Travel and accommodation	48,600	40,846	437,115
Contracts	48,050	18,775	27,064
Administrative charges	100,900	100,900	81,100
Translation costs	5,000	768	2,357
Telecommunications	3,000	2,460	3,519
Administrative costs	2,500		
	208,050	163,749	551,155
Surplus (deficit) for the year for fiscal purposes	564,758	380,450	–
Internal transfers	(564,758)	(380,450)	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
PROJECTS (#72)			
Revenue			
Local sources			
Interest income		2,564	
	–	2,564	–
Contributions			
Contribution from Block Funding (#100)	2,606,468	1,345,718	4,806,800
	2,606,468	1,345,718	4,806,800
	2,606,468	1,348,282	4,806,800
Expenditure			
Administrative charges	340,000	340,000	333,700
Enterprises support measures	225,000	82,521	
Business seminars	160,000	100,205	
Contribution to Tamaani Internet Service (#7)			
(Connecting Canadians Project)			2,500,000
Contribution to Elders Committee (#80)	119,454	95,351	80,389
Contribution to Improving Living Conditions of			
Seniors (#83)	100,000	100,000	100,000
Contribution to Equity between Women and Men			
(#84)	70,342	70,342	70,000
Contribution to Arctic Winter Games (#35)	60,000	60,000	50,000
Contribution to Food Sector Development (#86)	125,000	125,000	100,000
Contribution to Social Economy (#87)	41,672	41,672	70,000
Contribution to Regional Public Transit (#79)	50,000	50,000	
Contributions to private enterprises and food bank		343	
Contributions	1,642,533		
Social Innovation Project – Community kitchens		178,288	
Northern Village of Kangirsuk – Acquisition of a			
public transit bus		118,040	
Northern Village of Puvirnituq – Acquisition of a			
public transit bus		118,040	
Northern Village of Kangiqsujuaq – Acquisition			
of a public transit bus		110,000	
Avataq Cultural Institute Inc. – Arts secretariat			
(CALC agreement)		140,000	
Public woodworking shop and garage – Northern			
Village of Kangiqsujuaq		65,000	
TNI – Acquisition of equipment		46,074	
Avataq Cultural Institute Inc. – Feasibility study –			
New location		35,000	
Tivi Inc. – Expansion		35,000	
Avataq Cultural Institute Inc. – To promote, develop			
and support the art's sector in Nunavik		34,600	

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
PROJECTS (#72) (Continued)			
Expenditure (Continued)			
Avataa – Rouillier Drilling Inc. – Establishment		34,000	
Ivakkak sponsorship 2016		30,000	
Student on Ice Expeditions – 2016		25,000	
Social Innovation Project – Food sanitation brochure		22,110	
Zebedee Nungak book publishing		21,040	
Avataq Cultural Institute Inc. – Saint-Jean-Port-Joli			
Biennale sculptors		18,411	
Northern Village of Kangiqsujuaq – Parnasimautik			
workshops		13,540	
Qarmaapik House (legal services: Dionne Schulz)		10,923	
Vincent Renaud – Satellite business expansion		10,343	
9158-2106 Québec Inc. – Fine Wood Design Shop		9,935	
Norman Weetaluktuk – Small engine repairs		6,300	
Isa Sivuaraapik – Small engine repairs		6,300	
Nunavik Landholding Corporation – Sinitavik			
Lodge Inc.		5,000	
Nunavik Creations – Salon des métiers d'art		4,000	
Previous years contribution (cancellation)		(137,500)	732,711
	2,934,001	2,024,878	4,036,800
Surplus (deficit) for the year	(327,533)	(676,596)	770,000
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Contribution to capital			
projects			(770,000)
Financial reserves and reserved funds	(349,063)		
	(349,063)	–	(770,000)
Surplus (deficit) for the year for fiscal purposes	(676,596)	(676,596)	–
Internal transfers – Kativik Local Development Center	676,596	676,596	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY ECONOMIC DEVELOPMENT ORGANIZATION (CEDO) (#76)			
Revenue			
Contributions			
Aboriginal Affairs and Northern Development			
Canada – CEDO	550,753	550,753	550,753
Kativik Local Development Center – Administration			25,000
	550,753	550,753	575,753
Expenditure			
Salaries and fringe benefits	652,811	584,923	134,227
Travel and accommodation	79,000	67,260	71,538
Contracts	17,500	4,985	16,151
Training costs	7,432	7,007	4,120
Telecommunications	24,460	23,998	27,490
Office and equipment rental	54,530	57,167	451
Administrative charges	75,000	75,000	75,000
Rental charges	25,415	25,415	23,845
Housing rental	36,632	36,632	35,914
Administrative costs	26,693	14,373	85,460
	999,473	896,760	474,196
Surplus (deficit) for the year for fiscal purposes	(448,720)	(346,007)	101,557
Internal transfers	448,720	346,007	(101,557)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I and II (#77, #177 and #85)			
Revenue			
Local sources			
Interest – Loans receivable	115,000	204,139	95,830
Other		17,984	37,917
	115,000	222,123	133,747
Contributions			
Secrétariat aux affaires autochtones			(122,095)
	–	–	(122,095)
	115,000	222,123	11,652
Expenditure			
Contracts	20,000	10,026	3,925
Administrative charges	30,000	30,000	30,000
Travel and accomodation	6,875		
Contributions	250,000		
Kuujuaq egg production facility		28,000	
Akulivik egg production facility		20,000	
Zebedee Nungak book publishing		24,000	
Avataq Cultural Institute Inc. – Saint-Jean-Port-Joli			
Biennale sculptors		15,000	
Avataq Cultural Institute Inc. – Feasibility			
study – New location		15,000	
Billy Nowkawalk – Airport terminal vending machines		15,123	
Northern Village of Kuujuaq – Annual elders			
gathering		13,700	5,000
Nayumivik Landholding Corporation – Carpenter			
tools		12,000	
Nunavik Mineral Exploration Fund – Participation			
in KMWS		11,000	
Vincent Renaud – Sattelite business expansion		10,000	
Avataa Explorations & Logistics Inc. – Northern			
lights 2016		6,000	
Avataa Explorations & Logistics Inc. – Furniture		4,984	
Nunavik Rotors – Northern Lights 2016		3,356	
Charlie Arngak – Corner store expansion		900	

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development**

Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I and II (#77, #177 and #85)			
(Continued)			
Nunavik businesses' participation – Northern Lights Conference and Trade Show		(3,507)	72,000
Previous years contribution (cancellation)		(106,566)	549,942
Provision (recovery) for interest on loans receivable		(5,408)	(579,997)
Provision (recovery) for doubtful loans		17,583	48,981
Write-off of doubtful loans			857,891
	306,875	121,191	987,742
Surplus (deficit) for the year	(191,875)	100,932	(976,090)
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	620,000	1,128,287	864,569
Provision (recovery) for interest on loans receivable		(5,408)	(579,997)
Provision (recovery) for doubtful loans		17,583	48,981
Write-off of doubtful loans			857,891
	620,000	1,140,462	1,191,444
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(550,000)	(497,800)	(156,000)
Investing activities – Contribution to capital projects			(100,000)
Financial reserves and reserved funds	158,632	(706,837)	507,880
	(391,368)	(1,204,637)	251,880
	228,632	(64,175)	1,443,324
Surplus (deficit) for the year for fiscal purposes	36,757	36,757	467,234
Internal transfers	(36,757)	(36,757)	(467,234)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III (#88)			
Revenue			
Local sources			
Interest – Loans receivable	60,000	21,638	59,385
	60,000	21,638	59,385
Contributions			
Secrétariat aux affaires autochtones –			
Administration	242,100	242,100	242,100
Secrétariat aux affaires autochtones – Programs	3,500,000	679,126	673,882
	3,742,100	921,226	915,982
	3,802,100	942,864	975,367
Expenditure			
Salaries and fringe benefits	121,967	105,781	113,771
Travel and accomodation	21,408	8,024	124
Telecommunications	4,440	4,440	4,353
Administrative charges	30,000	30,000	30,000
Contracts	40,000	14,185	31,205
Administrative costs	4,083	4,083	
Contributions	500,000		
Qaqqalik Landholding Corporation		71,321	
Avataa – Rouillier Drilling Inc.		33,000	
Asaluak Enterprises (Ricky Moorhouse)		24,239	
Entreprises Munick Watkins – Taxi services start-up		20,285	
Angngutigiarvik Services Inc. – Expansion		19,285	
Pyramid Mountain Camp – Acquisition of			
equipment (Peter May)		17,124	
Alex Stewart – Tire repairs equipment		13,892	
Garage Windsum Enr. – Acquisition of equipment		4,172	
Previous years contribution (cancellation)			138,056
Provision (recovery) for doubtful loans		(201,767)	748,529
Provision (recovery) for interest on loans receivable		3,902	(698)
	721,898	171,966	1,065,340
Surplus (deficit) for the year	3,080,202	770,898	(89,973)
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	250,000	248,875	144,784
Provision (recovery) for doubtful loans		(201,767)	748,529
Provision (recovery) for interest on loans			
receivable		3,902	(698)
	250,000	51,010	892,615

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III (#88) (Continued)			
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(3,000,000)	(475,809)	(955,826)
Financial reserves and reserved funds	(594,460)		(384,074)
	(3,594,460)	(475,809)	(1,339,900)
	(3,344,460)	(424,799)	(447,285)
Surplus (deficit) for the year for fiscal purposes	(264,258)	346,099	(537,258)
Internal transfers	(70,000)	(70,000)	420,000
Accumulated surplus (deficit), beginning of year	334,258	334,258	451,516
Accumulated surplus (deficit), end of year	–	610,357	334,258

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
INUIT BUSINESS AND TOURISM			
CONTRIBUTIONS (#78)			
Revenue			
	–	–	–
Expenditure			
Contributions	249,538		
Nunavik Mineral Exploration Fund – Operational support	59,757	102,450	64,914
Nunavik Tourism Association – Tourism promotional projects		80,000	80,000
Zebedee Nungak books		15,000	
Avataa Explorations & Logistics Inc.		9,318	
Angngutigiarvik Services Inc.		6,428	
NLHCA – Presidents 2016 AGM		5,631	
Nunavik Creations – Salon des métiers d'art		4,000	
Pasha Hubloo – Translation services		3,243	
Sarah Kulula – Sewing operation		1,130	
Nunavik Tourism Association – Business 2016 awards		500	500
Previous years contribution (cancellation)			42,643
	309,295	227,700	188,057
Surplus (deficit) for the year for fiscal purposes	(309,295)	(227,700)	(188,057)
Internal transfers	309,295	227,700	188,057
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
ELDERS COMMITTEE (#80)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	119,454	95,351	80,389
Contribution from Sanarrutik Agreement (#16)	40,000	27,543	20,733
Other			2,414
	159,454	122,894	103,536
Contributions			
Ministère de la Famille	64,750	64,750	60,500
	64,750	64,750	60,500
	224,204	187,644	164,036
Expenditure			
Salaries and fringe benefits	93,106	95,640	68,844
Travel and accommodation	48,682	31,112	46,164
Contracts	7,000	5,069	5,161
Translation costs	5,000	2,458	2,945
Rental charges	8,133	8,133	7,630
Elders representation	40,000	27,543	20,733
Administrative costs	16,843	13,249	7,915
Telecommunications	5,440	4,440	4,644
	224,204	187,644	164,036
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			–
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
IMPROVING LIVING CONDITIONS OF SENIORS			
(#83)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	100,000	100,000	100,000
	100,000	100,000	100,000
Contributions			
Ministère de la Santé et des Services sociaux	165,534	165,534	165,534
	165,534	165,534	165,534
	265,534	265,534	265,534
Expenditure			
Administrative charges	5,000	5,000	5,000
Contributions	371,344		
21st Nunavik Elders' Conference – 2015			70,000
Elders Projects – Northern Village of Kangiqsualujuaq		18,969	50,000
Elders Projects – Northern Village of Kuujuaq		31,290	35,500
Elders Projects – Northern Village of Tasiujaq		4,782	
Elders Projects – Northern Village of Aupaluk		3,734	9,000
Elders Projects – Northern Village of Kangirsuk		47,192	42,338
Elders Projects – Northern Village of Quaqtaq		19,887	17,300
Elders Projects – Northern Village of Kangiqsujuaq		27,492	52,800
Elders Projects – Northern Village of Salluit		42,651	27,000
Elders Projects – Northern Village of Ivujivik		5,411	73,909
Elders Projects – Northern Village of Akulivik		6,668	14,150
Elders Projects – Northern Village of Puvirnituq		14,215	60,000
Elders Projects – Northern Village of Inukjuak		13,796	24,164
Elders Projects – Northern Village of Umiujaq		50,516	10,478
Elders Projects – Northern Village of Kuujjuaraapik		7,087	31,550
Nunavik Regional Board of Health and Social Services – Regional campaigns		9,500	33,400
	376,344	308,190	556,589
Surplus (deficit) for the year for fiscal purposes	(110,810)	(42,656)	(291,055)
Internal transfers	(16,500)	(16,500)	(16,500)
Accumulated surplus (deficit), beginning of year	127,310	127,310	434,865
Accumulated surplus (deficit), end of year	–	68,154	127,310

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>EQUITY BETWEEN WOMEN AND MEN (#84)</i>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	70,342	70,342	70,000
	70,342	70,342	70,000
Contributions			
Ministère de la Famille	13,750	13,750	55,000
	13,750	13,750	55,000
	84,092	84,092	125,000
Expenditure			
Contracts	1,000		343
Telecommunications	1,000		
Travel and accommodation		932	1,650
Contribution to Saturviit Inuit Women's Association	192,540	125,000	125,000
	194,540	125,932	126,993
Surplus (deficit) for the year for fiscal purposes	(110,448)	(41,840)	(1,993)
Accumulated surplus (deficit), beginning of year	110,448	110,448	112,441
Accumulated surplus (deficit), end of year	–	68,608	110,448

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
FOOD SECTOR DEVELOPMENT (#86)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	125,000	125,000	100,000
	125,000	125,000	100,000
Contributions			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	50,000		50,000
Ministère de la Santé et des Services sociaux			25,000
	50,000	–	75,000
	175,000	125,000	175,000
Expenditure			
Travel and accommodation	45,000	24,256	
Contracts	65,000	33,662	347
Administrative costs		380	
Contributions	99,233		
Kuujuaq egg production facility – Establishment		34,496	35,045
Akulivik egg production facility – Establishment		29,275	
Business seminar		25,322	
Northern Village of Kangiqsualujjuaq		25,000	
Previous years contribution (cancellation)			19,640
	209,233	172,391	55,032
Surplus (deficit) for the year	(34,233)	(47,391)	(230,032)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(297,180)		
	(297,180)	–	–
	(506,413)	(172,391)	(55,032)
Surplus (deficit) for the year for fiscal purposes	(331,413)	(47,391)	119,968
Accumulated surplus (deficit), beginning of year	331,413	331,413	211,445
Accumulated surplus (deficit), end of year	–	284,022	331,413

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
<i>SOCIAL ECONOMY (#87)</i>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	41,671	41,672	70,000
	41,671	41,672	70,000
Contributions			
Ministère des Affaires municipales et de			
l'Occupation du territoire	50,000	87,500	
	50,000	87,500	–
	91,671	129,172	70,000
Expenditure			
Travel and accommodation	65,000	32,700	
Contracts		5,764	
Contributions	56,000		
FCNQ – International summit of coops		2,564	
FCNQ – Workshop for directors and staff		55,500	
Kuujjuaq egg production facility – Establishment		(13,637)	43,510
Administrative costs	4,000		
	125,000	82,891	43,510
Surplus (deficit) for the year for fiscal purposes	(33,329)	46,281	26,490
Accumulated surplus (deficit), beginning of year	33,329	33,329	6,839
Accumulated surplus (deficit), end of year	–	79,610	33,329

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
<i>MUNICIPALITÉ AMIE DES AÎNÉS (#174)</i>			
Revenue			
Contributions			
Ministère de la Santé et des Services sociaux	15,250	15,250	45,750
	15,250	15,250	45,750
Expenditure			
Travel and accommodation	73,686	5,761	21,548
Contracts	29,000	8,930	5,816
Office and equipment rental	2,000		
	104,686	14,691	27,364
Surplus (deficit) for the year for fiscal purposes	(89,436)	559	18,386
Internal transfers			30,000
Accumulated surplus (deficit), beginning of year	89,436	89,436	41,050
Accumulated surplus (deficit), end of year	–	89,995	89,436

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development
Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>BUSINESS EQUITY FUND (#175)</i>			
Revenue			
Contributions			
Aboriginal Affairs and Northern Development			
Canada	380,000	380,000	380,000
	380,000	380,000	380,000
Expenditure			
Administrative charges	10,000	10,000	10,000
Contribution	300,000		
Zebedee Nungak book publishing		20,010	
Avataa – Rouillier Drilling Inc. – Establishment		56,500	
Angngutigiarvik Services Inc. – Expansion		6,428	
Pasha Hubloo – Translation services		810	
Tivi Inc. – Expansion		50,000	
Billy Nowkawalk – Airport terminal vending machines		10,000	
Nayumivik Landholding Corporation – Real estate		5,805	
Previous years contributions			339,500
	310,000	159,553	349,500
Surplus (deficit) for the year for fiscal purposes	70,000	220,447	30,500
Internal transfers	(70,000)	(70,000)	(52,766)
Accumulated surplus (deficit), beginning of year			22,266
Accumulated surplus (deficit), end of year	–	150,447	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Regional and Local Development**

Year ended December 31, 2016

	2016	2015
	Actual	Actual
	\$	\$
KATIVIK LOCAL DEVELOPMENT CENTER		
Revenue		
Local sources		
Interest income		5,367
	—	5,367
Contributions		
Contribution from Block Funding (#100)		59,786
Ministère des Finances		38,788
	—	98,574
	—	103,941
Expenditure		
Administrative costs – Community Economic Development Organization (CEDO) (#76)		25,000
Contributions – Socio-economic enterprises		40,153
Contributions – Enterprises support measures		53,344
Contributions – Support measures for emerging enterprises		133,459
	—	251,956
Surplus (deficit) for the year for fiscal purposes	—	(148,015)
Internal transfer	(676,598)	
Accumulated surplus (deficit), beginning of year	676,598	824,613
Accumulated surplus (deficit), end of year	—	676,598

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Sustainable Employment**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS			
Revenue			
Contributions			
Employment and Social Development Canada	12,243,636	12,537,282	13,142,138
Employment and Social Development Canada – Ivritiviq			499,848
Employment and Social Development Canada – Mining	937,500	964,359	2,995,992
Aboriginal Affairs and Northern Development Canada	358,403	412,103	389,746
Status of Women Canada – Advancing women in non-traditional occupations			121,629
Other	20,000	14,565	29,827
	13,559,539	13,928,309	17,179,180
Expenditure			
Salaries and fringe benefits	2,322,642	2,249,707	2,308,184
Travel and accommodation	213,425	246,300	215,100
Training costs	21,462	22,386	21,169
Housing charges	196,960	196,960	240,771
Administrative charges	336,186	336,186	347,006
Rental charges	320,425	320,425	273,043
Office and equipment rental	42,355	53,390	158,224
Telecommunications	91,927	94,718	89,986
Contracts	144,871	140,335	245,044
Administrative costs	149,810	50,899	112,567
Program activities	9,999,512	10,288,064	13,168,086
	13,839,575	13,999,370	17,179,180
Surplus (deficit) for the year for fiscal purposes	(280,036)	(71,061)	–
Internal transfers – Sustainable employment – Provincial programs	280,036	71,061	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Sustainable Employment**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS			
Revenue			
Contributions			
Contribution from Block Funding (#100) – Operation activities	3,217,843	2,810,488	1,779,468
Contribution from Block Funding (#100) – Income security	2,215,547	2,036,742	1,868,507
Contribution from Block Funding (#100) – Program activities	750,006	1,734,381	
Emploi-Québec	4,089,152	1,774,685	3,276,449
Previous year adjustment		(470,166)	
Other	71,411	7,346	
	10,343,959	7,893,476	6,924,424
Expenditure			
Salaries and fringe benefits	3,076,232	2,713,252	2,435,755
Travel and accommodation	236,964	126,612	98,257
Training costs	16,561	18,094	15,303
Housing charges	293,032	293,032	205,161
Administrative charges	723,683	723,683	635,520
Rental charges	215,523	215,523	223,781
Office and equipment rental	186,128	189,170	165,911
Telecommunications	86,456	83,980	84,034
Contracts	193,810	178,407	97,830
Administrative costs	211,076	135,206	70,326
Program activities	4,824,458	3,145,456	2,892,546
	10,063,923	7,822,415	6,924,424
Surplus (deficit) for the year for fiscal purposes	280,036	71,061	–
Internal transfers – Sustainable employment – Federal programs	(280,036)	(71,061)	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Sustainable Employment**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TOURISM – OPERATIONS (#170)			
Revenue			
Local sources			
Contribution from Sustainable Employment –			
Federal Programs	35,000	35,000	34,996
	35,000	35,000	34,996
Contributions			
Employment and Social Development	245,237	72,779	
Canada – Tourisme Québec	245,000	122,500	346,667
	490,237	195,279	346,667
	525,237	230,279	381,663
Expenditure			
Salaries and fringe benefits	228,323	140,007	261,884
Travel and accommodation	38,667	34,258	88,767
Housing charges	43,532	43,532	35,914
Administrative charges	56,770	56,770	52,780
Contract	147,500	70,646	4,928
Telecommunications	5,124	3,973	4,489
Rental charges	13,216	13,216	9,538
Administrative costs	13,959	23,410	27,608
	547,091	385,812	485,908
Surplus (deficit) for the year	(21,854)	(155,533)	(104,245)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(133,679)		
	(133,679)	–	–
Surplus (deficit) for the year for fiscal purposes	(155,533)	(155,533)	(104,245)
Accumulated surplus (deficit), beginning of year	155,533	155,533	259,778
Accumulated surplus (deficit), end of year	–	–	155,533

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
ALLAVIK BUILDING (#17)			
Revenue			
Local sources			
Rental charges	2,017,341	2,017,338	1,738,748
Other		22,054	18,115
	2,017,341	2,039,392	1,756,863
Expenditure			
Salaries and fringe benefits	102,777	64,261	85,817
Training costs	639	639	624
Contracts	19,750	11,337	22,970
Insurance	14,675	14,718	16,689
Municipal services	110,000	107,531	111,190
Administrative costs	23,001	2,269	34,363
Purchase of material	11,000	1,429	24,701
Heating oil	160,000	132,223	142,396
Electricity	52,000	53,485	54,214
Administrative charges	150,000	150,000	150,000
Shared maintenance expenses	303,037	369,894	491,720
Financing costs	51,750	51,750	60,750
	998,629	959,536	1,195,434
Surplus (deficit) for the year	1,018,712	1,079,856	561,429
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(180,000)	(180,000)	(180,000)
	(180,000)	(180,000)	(180,000)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(15,000)	(15,537)	(23,458)
Investing activities – Contribution to capital projects – Office building renovation	(75,000)	(75,000)	(455,009)
Financial reserves and reserved funds – Buildings and houses	(748,712)	(809,319)	97,038
	(838,712)	(899,856)	(381,429)
	(1,018,712)	(1,079,856)	(561,429)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Building and Housing Operations

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
HOUSING UNITS (BO-PLEX HOUSES) (#70)			
Revenue			
Local sources			
Contribution from Administration (#12)		20,585	24,381
Employee rentals	62,664	62,664	58,044
	62,664	83,249	82,425
Contributions			
Société d'habitation du Québec	120,990	200,623	160,453
	120,990	200,623	160,453
	183,654	283,872	242,878
Expenditure			
Administrative charges	18,000	18,000	21,740
Contract	8,000	1,900	
Heating oil	40,000	40,329	41,953
Electricity	10,000	12,371	7,582
Municipal services	64,000	67,291	75,205
Shared maintenance expenses	75,000	85,873	118,196
Insurance		89	93
Financing costs		40,358	29,888
	215,000	266,211	294,657
Surplus (deficit) for the year for fiscal purposes	(31,346)	17,661	(51,779)
Accumulated surplus (deficit), beginning of year	31,346	31,346	83,125
Accumulated surplus (deficit), end of year	–	49,007	31,346

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
COURTHOUSE (#18)			
Revenue			
Local sources			
Rental charges – Civil security / KRPF – Operations	257,934	257,934	252,876
Rental charges – Société québécoise des infrastructures	197,556	189,760	191,359
	<u>455,490</u>	<u>447,694</u>	<u>444,235</u>
Expenditure			
Contracts	24,000	19,167	36,238
Insurance			7,053
Administrative charges	55,000	55,000	55,000
Municipal services	29,000	28,363	26,694
Heating oil	55,000	50,979	53,676
Electricity	5,000	8,472	5,827
Purchase of material	17,500		3,712
Administrative costs	16,735	12,045	936
Shared maintenance expenses	101,012	123,410	124,500
Financing costs	14,047	14,047	14,743
	<u>317,294</u>	<u>311,483</u>	<u>328,379</u>
Surplus (deficit) for the year	<u>138,196</u>	<u>136,211</u>	<u>115,856</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(14,454)	(14,454)	(13,757)
	<u>(14,454)</u>	<u>(14,454)</u>	<u>(13,757)</u>
Appropriations			
Investing activities – Contribution to capital projects – Building renovations	(45,000)	40,753	(143,502)
Financial reserves and reserved funds	(78,742)	(162,510)	41,403
	<u>(123,742)</u>	<u>(121,757)</u>	<u>(102,099)</u>
	<u>(138,196)</u>	<u>(136,211)</u>	<u>(115,856)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KRG HOUSES (#74)			
Revenue			
Local sources			
Housing charges – KRG Units	5,044,951	5,044,951	4,817,315
Housing rental – KRPF (KMHB Units)	592,728	592,728	525,204
Housing rental from others	432,145	361,797	405,146
Employees rental	786,768	663,966	624,054
Other		18,398	
	6,856,592	6,681,840	6,371,719
Expenditure			
Salaries and fringe benefits			68,381
Contracts	86,000	37,471	55,590
Insurance	103,530	108,119	103,686
Housing rental	779,928	872,507	729,503
Rental charges	40,771	40,771	
Municipal services	940,000	890,517	820,299
Heating oil	650,000	620,456	679,620
Electricity	84,000	104,194	77,922
Purchase of material	57,000	5,366	76,981
Shared maintenance expenses	811,980	991,328	1,495,138
Land leases	90,000	257,332	228,616
Administrative costs	18,000	13,735	12,901
Financing costs	747,662	803,816	702,942
	4,408,871	4,745,612	5,051,579
Surplus (deficit) for the year	2,447,721	1,936,228	1,320,140
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(1,040,785)	(1,040,785)	(1,001,940)
	(1,040,785)	(1,040,785)	(1,001,940)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(75,000)	(58,159)	(173,588)
Investing activities – Contribution to capital projects – Housing unit renovations	(460,000)	129,555	(3,072,924)
Financial reserves and reserved funds	(871,936)	(966,839)	2,928,312
	(1,406,936)	(895,443)	(318,200)
	(2,447,721)	(1,936,228)	(1,320,140)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
INUKJUAK AND PUVIRNITUQ BUILDINGS (#75)			
Revenue			
Local sources			
Rental charges	257,480	257,480	214,620
	257,480	257,480	214,620
Expenditure			
Heating oil	15,000	13,376	15,218
Electricity	2,500	1,685	1,677
Insurance	2,015	2,050	1,642
Municipal services	18,500	18,005	18,179
Administrative charges	20,000	20,000	20,000
Contracts	2,000	3,375	1,503
Vehicle operation costs	14,500	6,592	15,787
Shared maintenance expenses	36,978	45,183	77,835
Office and equipment rental	25,000	37,500	
Administrative costs	15,000	9,067	12,696
Purchase of material	9,000	1,716	6,747
	160,493	158,549	171,284
Surplus (deficit) for the year	96,987	98,931	43,336
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Contribution to capital projects – Office building renovations	(15,000)		
Financial reserves and reserved funds	(81,987)	(98,931)	(43,336)
	(96,987)	(98,931)	(43,336)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>BUILDING MAINTENANCE AND WAREHOUSE</i>			
Revenue			
Local sources			
Shared maintenance, salaries and expenses			3,861,753
Warehouse rental charges			56,950
Other			16,909
	<u>–</u>	<u>–</u>	<u>3,935,612</u>
Expenditure			
Salaries and fringe benefits			2,289,839
Travel and accommodation			187,500
Training costs			13,983
Telecommunications			34,085
Contracts			89,486
Purchase of material			531,628
Heating oil			60,338
Electricity			2,375
Municipal services			48,171
Housing charges			35,914
Administrative costs			50,948
Insurance			12,643
Vehicle operation costs			152,097
Financing costs			107,522
	<u>–</u>	<u>–</u>	<u>3,616,529</u>
Surplus (deficit) for the year	<u>–</u>	<u>–</u>	<u>319,083</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt			(122,626)
	<u>–</u>	<u>–</u>	<u>(122,626)</u>
Appropriations			
Investing activities – Acquisition of capital assets			(196,457)
	<u>–</u>	<u>–</u>	<u>(196,457)</u>
	<u>–</u>	<u>–</u>	<u>(319,083)</u>
Surplus (deficit) for the year for fiscal purposes	<u>–</u>	<u>–</u>	<u>–</u>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Building and Housing Operations

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
WAREHOUSE (#73)			
Revenue			
Local sources			
Rental charges	444,340	444,340	
Other		(555)	
	444,340	443,785	–
Expenditure			
Telecommunications	5,000	8,054	
Contracts	22,047	483	
Purchase of material	7,500	491	
Heating oil	55,000	59,223	
Electricity	5,000	2,436	
Municipal services	48,000	19,960	
Administrative costs	24,300	4,624	
Shared maintenance expenses	34,100	41,474	
Insurance	13,245	13,426	
Vehicle operation costs	500	6,934	
Financing costs	101,314	101,314	
	316,006	258,419	–
Surplus (deficit) for the year	128,334	185,366	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(128,834)	(128,834)	
	(128,834)	(128,834)	–
Appropriations			
Investing activities – Acquisition of capital assets	(2,000)		
Investing activities – Contribution to capital projects – Buildings	(50,000)		
Financial reserves and reserved funds	52,500	(56,532)	
	500	(56,532)	–
	(128,334)	(185,366)	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
POLICE STATIONS – BUILDING OPERATIONS			
(#14 AND #204)			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	345,639	345,639	338,868
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	275,786	272,197	284,612
Rental charges – Other police stations	1,688,615	1,688,615	1,645,558
	2,310,040	2,306,451	2,269,038
Expenditure			
Salaries and fringe benefits	83,706	57,337	34,223
Travel and accommodation		111	
Contracts	110,200	43,962	
Heating oil	260,000	236,741	270,411
Electricity	50,000	64,474	52,528
Municipal services	165,000	192,452	164,754
Administrative costs	20,347	8,165	13,384
Purchase of material	22,754	4,932	8,089
Shared maintenance expenses	470,791	575,239	726,461
Training costs			132,039
Insurance	40,137	40,352	38,941
Financing costs	190,626	190,648	198,998
	1,413,561	1,414,413	1,639,828
Surplus (deficit) for the year	896,479	892,038	629,210

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
POLICE STATIONS – BUILDING OPERATIONS			
(#14 AND #204) (Continued)			
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(424,519)	(424,519)	(403,433)
	(424,519)	(424,519)	(403,433)
Appropriations			
Investing activities – Acquisition of capital assets	(25,000)		(1,457)
Investing activities – Contributions to capital projects – Police stations renovation	(225,000)	(165,863)	(186,528)
Financial reserves and reserved funds	(221,960)	(301,656)	22,538
	(471,960)	(467,519)	(165,447)
	(896,479)	(892,038)	(568,880)
Surplus (deficit) for the year for fiscal purposes	–	–	60,330
Accumulated surplus (deficit), beginning of year			(60,330)
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Building and Housing Operations**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>BUILDING MAINTENANCE (#27)</i>			
Revenue			
Local sources			
Shared maintenance	3,139,793	3,760,336	
Other	–	14,796	
	3,139,793	3,775,132	–
Expenditure			
Salaries and fringe benefits	1,644,515	1,514,855	
Travel and accommodation	414,300	553,219	
Training costs	10,189	10,641	
Telecommunications	35,520	38,150	
Contracts	10,000	16,633	
Purchase of material	325,000	902,996	
Rental charges	265,781	265,781	
Housing charges	294,081	294,081	
Administrative costs	76,300	41,440	
Insurance	2,107	1,936	
Vehicle operation costs	62,000	106,710	
	3,139,793	3,746,442	–
Surplus (deficit) for the year	–	28,690	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))		(28,690)	
	–	(28,690)	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Recreation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
RECREATION COORDINATION (#30)			
Contributions			
Contribution from Block Funding (#100)	1,503,954	1,419,454	1,388,344
Ministère de l'Éducation et de l'Enseignement supérieur			10,000
Training assistance subsidy		1,760	
	1,503,954	1,421,214	1,398,344
Expenditure			
Salaries and fringe benefits	921,651	853,789	787,895
Travel and accommodation	60,575	52,198	92,629
Training costs	5,488	5,488	5,527
Telecommunications	42,640	47,046	44,297
Administrative charges	196,200	196,200	189,300
Rental charges	80,952	80,952	60,278
Office and equipment rental	5,850	2,640	474
Housing charges	121,622	121,622	119,238
Purchase of material	8,000	1,972	839
Regional recreation activities and festivals	35,000	35,000	73,167
Administrative costs	25,976	24,307	24,700
	1,503,954	1,421,214	1,398,344
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Recreation

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
ARCTIC WINTER GAMES (#35)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	60,000	60,000	50,000
Sponsorship	30,000	30,000	161,000
	90,000	90,000	211,000
Contributions			
Contribution from Block Funding (#100)	888,175	713,818	
Sanarrutik Amendment #3 – Ungaluk			396,038
Ministère de l'Éducation et de l'Enseignement			
supérieur	30,000	30,000	
Société du Plan Nord	30,000	30,000	
Training assistance subsidy	14,450	6,482	7,731
	962,625	780,300	403,769
	1,052,625	870,300	614,769
Expenditure			
Travel and accommodation	744,923	588,730	294,103
Contracts	62,380	60,096	75,592
Purchase of material	86,059	70,866	130,668
Advertising and public relations	11,160	11,330	2,909
Administrative costs	25,103	16,279	21,497
Insurance	7,200	7,199	
Administrative charges	115,800	115,800	90,000
	1,052,625	870,300	614,769
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Recreation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>CIRQINIQ (#34)</i>			
Revenue			
Local sources			
Other	20,000	20,000	(31)
	20,000	20,000	(31)
Contributions			
Sanarrutik Amendment #3 – Ungaluk	351,855	340,666	384,485
Training assistance subsidy	82,018	56,592	80,909
	433,873	397,258	465,394
	453,873	417,258	465,363
Expenditure			
Salaries and fringe benefits			26,013
Travel and accommodation	250,243	227,222	266,368
Contracts	141,780	157,975	155,770
Administrative costs	34,150	25,495	8,998
Purchase of material	27,700	6,566	8,214
	453,873	417,258	465,363
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Recreation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>KITE SKI (#36)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	231,446	217,794	194,456
	231,446	217,794	194,456
Expenditure			
Salaries and fringe benefits			1,135
Travel and accommodation	105,185	101,318	62,046
Vehicle operation costs	10,370	9,470	4,161
Contracts	51,367	48,884	34,043
Administrative costs	2,532	1,576	10,620
Purchase of material	31,792	26,346	48,351
Administrative charges	30,200	30,200	34,100
	231,446	217,794	194,456
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Recreation

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
MUSIC (#37)			
Revenue			
Contributions			
Contribution from Block funding (#100)	129,539	103,875	
Training assistance subsidy	56,829	17,041	
	186,368	120,916	–
Expenditure			
Travel and accommodation	63,935	45,661	
Contracts	18,825	18,525	
Purchase of material	69,168	23,844	
Administrative costs	17,540	15,986	
Administrative charges	16,900	16,900	
	186,368	120,916	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Recreation**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
LOCAL RECREATION COORDINATORS TRAINING (#31)			
Revenue			
Contributions			
Québec en forme	72,000	72,000	39,375
Training assistance subsidy	51,084	25,423	12,633
	123,084	97,423	52,008
	123,084	97,423	52,008
Expenditure			
Travel and accommodation	96,230	52,900	58,819
Contracts	22,054	10,246	4,377
Purchase of material	3,000	1,981	1,682
Administrative costs	9,800	8,600	1,912
	131,084	73,727	66,790
Surplus (deficit) for the year	(8,000)	23,696	(14,782)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(67,300)		
	(67,300)	–	–
Surplus (deficit) for the year for fiscal purposes	(75,300)	23,696	(14,782)
Accumulated surplus (deficit), beginning of year	75,300	75,300	90,082
Accumulated surplus (deficit), end of year	–	98,996	75,300

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Child Care Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
CHILD CARE – OPERATIONS (#43)			
Revenue			
Local sources			
Construction management fees		(24,783)	42,816
Other		11,415	
	–	(13,368)	42,816
Contributions			
Contribution from Block Funding (#100)	1,367,745	1,246,451	1,111,862
Employment and Social Development Canada	625,772	625,320	623,972
Health Canada – Aboriginal Head Start	411,862	290,522	243,732
Nunavik Regional Board of Health and Social Services	8,000		20,000
Training assistance subsidy	60,000	103,741	253,961
	2,473,379	2,266,034	2,253,527
	2,473,379	2,252,666	2,296,343
Expenditure			
Salaries and fringe benefits	1,137,422	1,138,097	1,053,902
Travel and accommodation	198,150	146,706	139,347
Contracts	125,500	130,979	149,843
Training costs	6,919	31,556	56,821
Telecommunications	47,960	46,640	40,455
Advisory committee meetings	120,000	59,377	81,641
Administrative charges	178,400	178,400	159,300
Rental charges	91,146	91,146	78,210
Office and equipment rental	2,600	3,056	2,545
Housing charges	121,622	121,622	191,066
Administrative costs	63,742	47,198	54,371
Computer expenses	29,918	36,543	13,472
Translation costs	10,000	4,915	
Project – Reading book	50,000	92,913	129,140
Project – Daycare Website	10,000		990
Project – Narrative assessment			103,079
Project – Daycare database	30,000	42,697	42,161
Project – Assessment tool	250,000	80,821	
	2,473,379	2,252,666	2,296,343
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Child Care Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)			
Revenue			
Local sources			
Settlement		4,400	30,000
Recuperation of accumulated surplus of Child Care Centres as of March 31	2,069,738	2,069,738	465,100
	2,069,738	2,074,138	495,100
Contributions			
Contribution from Block Funding (#100)	17,028,764	16,277,686	17,306,437
Employment and Social Development Canada	765,000	765,452	766,800
Health Canada – Aboriginal Head Start	572,745	548,524	648,597
	18,366,509	17,591,662	18,721,834
	20,436,247	19,665,800	19,216,934
Expenditure			
Contributions to child care training	250,000		
Contributions to Child Care Centres			
Kangiqsualujjuaq Child Care Centre	1,636,183	1,465,783	1,757,875
Kuujjuaq Child Care Centre	3,063,400	3,068,458	2,922,362
Tasiujaq Child Care Centre	744,271	694,485	639,780
Aupaluk Child Care Centre	424,723	409,947	390,115
Kangirsuk Child Care Centre	552,952	608,013	512,890
Quaqtaq Child Care Centre	689,992	679,710	614,933
Kangiqsujuaq Child Care Centre	843,814	811,693	838,319
Salluit Child Care Centre	1,761,773	1,778,522	1,992,784
Ivujivik Child Care Centre	579,720	553,294	556,214
Akulivik Child Care Centre	437,693	469,953	473,690
Puvirnituq Child Care Centre	1,409,867	1,608,117	2,448,429
Inukjuak Child Care Centre	2,786,010	2,712,968	2,712,183
Umiujaq Child Care Centre	584,453	574,474	523,706
Kuujjuaraapik Child Care Centre	746,315	728,478	686,343
Pairitsivik of Nunavik – Home Day-Care Agency			330
Special projects			
Public Health Research Unit – Nutrition Project	104,745	95,050	45,348

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Child Care Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SPECIAL PROJECTS AND TRANSFERS TO			
CHILD CARE CENTRES (#44) (Continued)			
Expenditure (Continued)			
Other			
Kangiqsualujjuaq Child Care Centre – Major renovations	5,000	12,698	334,521
Kuujuuaq Child Care Center – Major renovations	500,000	84,100	182,773
Aupaluk Child Care Centre – Major renovations			43,238
Kangirsuk Child Care Centre – Major renovations	3,750,000	3,032,363	77,557
Quaqtaq Child Care Centre – Major renovations	200,000	152,106	606,814
Kangiqsujuaq Child Care Centre – Major renovations	10,000	6,539	26,570
Salluit Child Care Centre – Major renovations	20,000	8,488	26,469
Ivujivik Child Care Centre – Major renovations	15,000	6,539	26,469
Akulivik Child Care Centre – Major renovations	245,000	218,152	1,060,530
Inukjuak Child Care Centre – Major renovations	500,000	111,272	26,469
Umiujaq Child Care Centre – Major renovations	245,000	172,610	339,545
Kuujuaraapik Child Care Center – Major renovations	150,000	29,291	26,469
Repairs and preventive maintenance	25,000	23,617	157,722
Shared maintenance expenses	199,500	199,500	90,000
Administrative charges	1,114,000	1,114,000	1,154,000
	23,594,411	21,430,220	21,294,447
Surplus (deficit) for the year	(3,158,164)	(1,764,420)	(2,077,513)

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Child Care Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – Contribution to Child Care Centres	(437,098)		(234,815)
Financial reserves and reserved funds – Buildings	(2,069,738)	(2,069,738)	(465,100)
Financial reserves and reserved funds – Buildings	5,665,000	3,834,158	2,777,428
	3,158,164	1,764,420	2,077,513
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
UUMAJUIT (#53)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,257,508	1,384,393	1,024,819
Fisheries and Oceans Canada	480,000	480,000	480,000
Training assistance subsidy	29,935	30,993	24,137
	1,767,443	1,895,386	1,528,956
Expenditure			
Salaries and fringe benefits	1,128,932	1,273,564	1,050,653
Travel and accommodation	121,800	133,137	120,339
Contracts	60,000	11,399	18,525
Training costs	25,009	5,759	6,054
Telecommunications	39,946	44,882	45,372
Vehicle operation costs	61,500	98,459	66,616
Administrative charges	163,800	163,800	146,200
Rental charges	17,282	17,282	21,937
Office and equipment rental	18,000	18,000	18,000
Administrative costs	20,203	11,587	18,269
Insurance	8,971	9,550	7,139
Purchase of material	4,000	1,855	9,852
	1,669,443	1,789,274	1,528,956
Surplus (deficit) for the year	98,000	106,112	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5a)	(98,000)	(106,112)	–
	(98,000)	(106,112)	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>PROTECTED AREAS – MDDEP (#54)</i>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation	24,000		3,105
Contracts	18,000	675	
	42,000	675	3,105
Surplus (deficit) for the year	(42,000)	(675)	(3,105)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(66,363)		
	(66,363)	—	—
Surplus (deficit) for the year for fiscal purposes	(108,363)	(675)	(3,105)
Accumulated surplus (deficit), beginning of year	108,363	108,363	111,468
Accumulated surplus (deficit), end of year		107,688	108,363

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
INTEGRATED REGIONAL PLAN (#55)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	64,500	64,500	48,788
	64,500	64,500	48,788
Expenditure			
Salaries and fringe benefits	36,120	34,651	14,094
Travel and accommodation	21,940	10,584	18,197
Contracts	105,900	100,195	123,417
	163,960	145,430	155,708
Surplus (deficit) for the year	(99,460)	(80,930)	(106,920)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(145,491)		
	(145,491)	–	–
Surplus (deficit) for the year for fiscal purposes	(244,951)	(80,930)	(106,920)
Accumulated surplus (deficit), beginning of year	244,951	244,951	351,871
Accumulated surplus (deficit), end of year	–	164,021	244,951

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>CLEANING OF ABANDONED MINING EXPLORATION SITES (#57)</i>			
Revenue			
Local sources			
Other		94	5,330
	–	94	5,330
Contributions			
Ministère de l'Énergie et des Ressources naturelles	271,031	82,699	
	271,031	82,699	–
	271,031	82,793	5,330
Expenditure			
Travel and accommodation	100,000	77,459	87,932
Contracts	131,025	101,415	238,095
Administrative costs	8,011	2,069	26,694
Purchase of material	135,000	4,855	1,502
	374,036	185,798	354,223
Surplus (deficit) for the year for fiscal purposes	(103,005)	(103,005)	(348,893)
Accumulated surplus (deficit), beginning of year	103,005	103,005	451,898
Accumulated surplus (deficit), end of year	–	–	103,005

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
CLIMATE CHANGE (#61)			
Revenue			
Local sources			
Other	10,000	9,597	8,601
	10,000	9,597	8,601
Contributions			
Aboriginal Affairs and Northern Development Canada			11,069
ArcticNet	37,500	47,500	52,500
Glencore Corporation Canada	56,667	46,667	31,111
Nasivvik Center			1,250
Ouranos			5,000
Inuit Tapiriit Kanatami	38,000	38,000	
	132,167	132,167	100,930
	142,167	141,764	109,531
Expenditure			
Salaries and fringe benefits	59,386	15,137	124,727
Travel and accommodation	27,150	1,520	38,348
Contracts	51,313	42,878	127,002
Administrative charges	10,000	10,000	10,000
Administrative costs	36,440	32,729	20,165
	184,289	102,264	320,242
Surplus (deficit) for the year	(42,122)	39,500	(210,711)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(26,773)		
	(26,773)	–	–
Surplus (deficit) for the year for fiscal purposes	(68,895)	39,500	(210,711)
Accumulated surplus (deficit), beginning of year	68,895	68,895	279,606
Accumulated surplus (deficit), end of year	–	108,395	68,895

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
ENVIRONMENT (#64)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	553,605	562,285	604,503
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques			30,293
	553,605	562,285	634,796
Expenditure			
Salaries and fringe benefits	332,061	366,780	377,445
Travel and accommodation	41,150	33,173	29,572
Contracts	14,000	3,844	10,696
Training costs	1,195	1,195	1,967
Telecommunications	17,211	12,483	18,651
Rental charges	15,249	15,249	38,151
Administrative charges	72,200	72,200	65,300
Housing charges	43,532	43,532	78,592
Administrative costs	11,507	9,605	13,070
Purchase of material	5,500	4,224	1,352
	553,605	562,285	634,796
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
DEVELOPMENT OF PARKS IN NUNAVIK (#56)			
Revenue			
Local sources			
Sales	7,500	4,284	10,215
Other	38,000		336
	45,500	4,284	10,551
Contributions			
Contribution from Block Funding (#100)	2,366,707	2,401,370	2,114,596
Training assistance subsidy	45,000	2,312	24,304
	2,411,707	2,403,682	2,138,900
	2,457,207	2,407,966	2,149,451
Expenditure			
Salaries and fringe benefits	910,565	902,206	880,420
Travel and accommodation	129,700	154,722	95,185
Contracts	255,000	216,173	203,594
Training costs	93,924	107,100	40,858
Purchase of material	40,000	23,292	4,247
Administrative costs	45,419	33,088	63,868
Advertising	177,000	177,602	127,752
Administrative charges	308,700	308,700	270,800
Rental charges	179,938	179,938	145,929
Housing charges	208,042	208,042	216,488
Telecommunications	34,712	35,154	36,821
Vehicle operation costs	10,000	6,878	10,759
Computer expenses	54,207	51,674	52,730
	2,447,207	2,404,569	2,149,451
Surplus (deficit) for the year	10,000	3,397	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5a))	(10,000)	(3,397)	
	(10,000)	(3,397)	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i>			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	165,804	170,081	276,186
	165,804	170,081	276,186
Expenditure			
Park infrastructure	165,804	170,081	276,186
	165,804	170,081	276,186
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
PINGUALUIT PARK – OPERATIONS (#59)			
Revenue			
Local sources			
Sales	55,000	54,864	59,607
Rental charges	15,000	15,000	15,000
	70,000	69,864	74,607
Contributions			
Contribution from Block Funding (#100)	1,516,915	1,529,993	1,240,974
Training assistance subsidy		4,984	(1,049)
	1,516,915	1,534,977	1,239,925
	1,586,915	1,604,841	1,314,532
Expenditure			
Salaries and fringe benefits	851,945	854,483	772,692
Travel and accommodation	188,400	189,206	140,771
Contracts	64,400	60,266	15,742
Training costs	3,931	3,931	3,720
Administrative charges	197,800	197,800	164,300
Purchase of material	54,500	55,031	31,305
Telecommunications	26,067	26,219	27,833
Vehicle operation costs	44,800	46,559	42,384
Heating oil	15,000	14,391	17,889
Electricity	4,000	4,132	3,274
Municipal services	20,000	19,947	19,928
Land leases	17,000	29,708	29,233
Administrative costs	74,709	81,185	31,940
Insurance	12,363	13,092	13,521
	1,574,915	1,595,950	1,314,532
Surplus (deficit) for the year	12,000	8,891	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5a))	(12,000)	(8,891)	–
	(12,000)	(8,891)	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – OPERATIONS (#63)			
Revenue			
Local sources			
Sales	52,500	68,409	82,534
	52,500	68,409	82,534
Contributions			
Contribution from Block Funding (#100)	1,405,384	1,307,715	1,280,752
Training assistance subsidy		3,426	2,224
	1,405,384	1,311,141	1,282,976
	1,457,884	1,379,550	1,365,510
Expenditure			
Salaries and fringe benefits	663,380	727,430	693,092
Travel and accommodation	140,400	123,599	155,352
Training costs	3,104	3,104	3,580
Contracts	56,600	13,258	47,031
Telecommunications	14,067	14,154	11,039
Administrative charges	183,300	183,300	174,900
Purchase of material	56,500	51,467	53,585
Housing charges	73,264	73,264	71,828
Vehicle operation costs	44,500	41,769	42,792
Heating oil	16,000	16,842	8,001
Electricity	4,000	2,693	1,362
Municipal services	21,500	21,464	28,755
Rental charges			17,168
Office and equipment rental	5,000	6,642	
Project management	60,000		
Shared maintenance	34,100	41,474	10,092
Administrative costs	53,169	29,460	45,689
	1,428,884	1,349,920	1,364,266
Surplus (deficit) for the year	29,000	29,630	1,244
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(29,000)	(29,630)	(1,244)
	(29,000)	(29,630)	(1,244)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – INFRASTRUCTURE (#60)			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	2,997,601	1,443,965	200,716
	2,997,601	1,443,965	200,716
Expenditure			
Park infrastructure	2,997,601	1,383,965	200,716
Project management		60,000	
	2,997,601	1,443,965	200,716
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Renewable Resources**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TURSUJUQ PARK – OPERATIONS (#62)			
Revenue			
Local sources			
Sales	23,300	25,573	27,914
	23,300	25,573	27,914
Contributions			
Contribution from Block Funding (#100)	1,301,751	1,161,185	1,134,604
Ministère des Forêts, de la Faune et des Parcs	120,229	113,717	
Training assistance subsidy		8,012	559
	1,421,980	1,282,914	1,135,163
	1,445,280	1,308,487	1,163,077
Expenditure			
Salaries and fringe benefits	688,874	594,227	552,470
Training costs	3,598	3,598	3,112
Travel and accommodation	115,000	130,996	123,511
Contracts	50,400	13,636	59,058
Telecommunications	17,067	15,462	15,120
Administrative charges	169,800	169,800	159,900
Housing charges	36,632	36,632	35,914
Purchase of material	66,000	65,747	70,574
Tursujuq mining and outfitting camps clean-up	110,230	107,437	
Administrative costs	172,679	158,330	106,698
	1,430,280	1,295,865	1,126,357
Surplus (deficit) for the year	15,000	12,622	36,720
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(15,000)	(12,622)	(36,720)
	(15,000)	(12,622)	(36,720)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i>			
Revenue			
Local sources			
Other			4,000
	<u>–</u>	<u>–</u>	<u>4,000</u>
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	<u>596,050</u>	<u>566,125</u>	630,535
	<u>596,050</u>	<u>566,125</u>	630,535
	<u>596,050</u>	<u>566,125</u>	634,535
Expenditure			
Park infrastructure	<u>596,050</u>	<u>566,125</u>	634,535
	<u>596,050</u>	<u>566,125</u>	634,535
Surplus (deficit) for the year for fiscal purposes	<u>–</u>	<u>–</u>	–
Accumulated surplus (deficit), beginning of year	<u>–</u>	<u>–</u>	–
Accumulated surplus (deficit), end of year	<u><u>–</u></u>	<u><u>–</u></u>	<u><u>–</u></u>

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Renewable Resources

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)</i>			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	160,000	186,185	
	160,000	186,185	–
Expenditure			
Park infrastructure	160,000	186,185	
	160,000	186,185	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TAMAANI INTERNET SERVICE (#7)			
Revenue			
Local sources			
Internet communications	6,062,742	5,843,125	5,672,436
Internet internal charges	618,232	618,234	613,173
Contribution from Regional Development Fund – Projects (#72) (Connecting Canadians Project)			2,500,000
Other		280	1,000
	6,680,974	6,461,639	8,786,609
Contributions			
Société Plan Nord		434,186	
Training assistance subsidy		1,705	4,383
	–	435,891	4,383
	6,680,974	6,897,530	8,790,992
Expenditure			
Salaries and fringe benefits	1,657,018	2,233,665	1,469,285
Travel and accommodation	408,375	570,965	435,048
Contracts	348,980	391,049	250,937
Training costs	25,820	21,757	23,145
Indigenous Community Satellite Network	1,186,080	1,121,400	1,107,755
Support Agreement – Hardware and software	200,175	198,969	456,480
Telecommunications	415,944	329,755	331,904
Electricity	18,000	24,049	19,266
Administrative charges	350,000	350,000	350,000
Office and equipment rental	176,077	197,601	170,146
Housing charges	258,474	258,474	187,338
Administrative costs	290,500	313,813	263,868
Insurance	1,200	1,232	2,709
Purchase of material	93,000	180,348	287,747
Doubtful accounts			1,312
Financing costs	10,326	10,326	28,744
Plan Nord expenses		434,186	
	5,439,969	6,637,589	5,385,684
Surplus (deficit) for the year	1,241,005	259,941	3,405,308

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Other Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>TAMAANI INTERNET SERVICE (#7) (Continued)</i>			
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(378,396)	(378,396)	(359,979)
	(378,396)	(378,396)	(359,979)
Appropriations			
Investing activities – Contributions to capital projects – Bandwidth project	(6,800,888)	(16,681,541)	(2,302,088)
Financial reserves and reserved funds	5,367,279	7,843,140	(842,241)
	(1,433,609)	(8,838,401)	(3,144,329)
	(1,812,005)	(9,216,797)	(3,504,308)
Surplus (deficit) for the year for fiscal purposes	(571,000)	(8,956,856)	(99,000)
Internal transfers	571,000	8,500,000	99,000
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	(456,856)	–

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SANARRUTIK AGREEMENT (#16)			
Revenue			
Local sources			
Makivik Corporation	44,474	44,474	53,125
Other	4,400		24,819
	48,874	44,474	77,944
Contributions			
Secrétariat aux affaires autochtones	7,182,962	7,182,962	7,279,810
	7,182,962	7,182,962	7,279,810
	7,231,836	7,227,436	7,357,754
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 16 b))			
Northern Village of Kangiqsualujjuaq	266,924	266,924	258,572
Northern Village of Kuujjuaq	643,947	640,387	638,508
Northern Village of Tasiujaq	135,730	135,730	103,597
Northern Village of Aupaluk	55,460	55,460	38,412
Northern Village of Kangirsuk	217,332	217,332	207,466
Northern Village of Quaqtaq	99,200	99,200	71,797
Northern Village of Kangiqsujaq	260,135	260,135	249,430
Northern Village of Salluit	491,392	491,392	458,231
Northern Village of Ivujivik	131,369	131,369	107,909
Northern Village of Akulivik	219,612	224,502	166,987
Northern Village of Puvirnituk	481,937	481,937	527,473
Northern Village of Inukjuak	565,604	565,604	445,496
Northern Village of Umiujaq	178,841	178,841	175,177
Northern Village of Kuujjuaraapik	238,580	238,580	225,882
Contribution to recreation activities	300,000	180,000	240,750
Contribution to Avataq Cultural Institute Inc. –			
Local cultural committees	250,000	225,000	250,000
Community Development Fund	1,100,000	964,949	999,000
Contribution to Parnasimautik (#21)	125,000	103,088	180,980
Contribution to Nunivaat Statistics Program (#95)	346,483	281,728	277,040
Contribution to Search and Rescue Boat Maintenance (#296)	417,300	286,150	419,656
Contribution to Marine Infrastructure Maintenance (#331) – Lighting system	29,830	33,546	(66,272)
Contribution to Elders committee (#80)	40,000	27,543	20,733
Contribution to Study Cost of Living	88,948	37,500	107,137

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Other Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>SANARRUTIK AGREEMENT (#16) (Continued)</i>			
Contribution to Youth Participation of the 40th Anniversary of the JBNQA			40,000
Municipal Infrastructure and Equipment Project	135,055		
Contribution to regional projects	1,762,444		
Arctic Inspiration Prize	17,500	17,500	17,500
Breakfast Club	85,000	85,000	170,000
Family Houses	450,000	100,000	400,000
Taqramiut Nipingat Inc.			20,000
Qanuilirpitaa study	300,000	300,000	400,000
Sivunitsavut program	80,000	80,000	30,000
	9,513,623	6,709,397	7,181,461
Surplus (deficit) for the year	(2,281,787)	518,039	176,293
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Community mortuaries		(302,326)	(455,000)
Contribution to capital projects – Sports facilities 2011			33,583
Contribution to capital projects – Youth houses infrastructure			(836,654)
Contribution to capital projects – Community center renovations			(142,857)
	–	(302,326)	(1,400,928)
Surplus (deficit) for the year for fiscal purposes	(2,281,787)	215,713	(1,224,635)
Accumulated surplus (deficit), beginning of year	2,281,787	2,281,787	3,506,422
Accumulated surplus (deficit), end of year	–	2,497,500	2,281,787

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>PARNASIMAUTIK (#21)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	125,000	103,088	180,980
	125,000	103,088	180,980
Expenditure			
Travel and accommodation	15,000	819	20,480
Contracts	110,000	102,269	155,732
Administrative costs			4,768
	125,000	103,088	180,980
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Other Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SAPUMMIJIT – CRIME VICTIMS ASSISTANCE CENTER (#89)			
Revenue			
Contributions			
Ministère de la Justice	1,004,537	865,960	848,178
Other		9,290	2,261
	1,004,537	875,250	850,439
Expenditure			
Salaries and fringe benefits	700,777	657,102	630,868
Travel and accommodation	109,666	58,096	103,078
Training costs	10,232	7,562	3,164
Telecommunications	13,880	16,086	15,119
Administrative charges	60,000	60,000	60,000
Office and equipment rental	69,987	40,936	39,853
Rental charges	19,293	19,293	14,295
Housing charges			(35,210)
Administrative costs	20,702	16,175	19,272
	1,004,537	875,250	850,439
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY REINTEGRATION OFFICER (#90)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	763,880	700,871	624,870
	763,880	700,871	624,870
Expenditure			
Salaries and fringe benefits	380,689	369,740	311,664
Travel and accommodation	120,400	70,529	51,999
Training costs	2,627	2,627	3,396
Telecommunications	20,300	19,671	19,917
Administrative charges	99,700	99,700	93,300
Office and equipment rental	16,358	16,362	15,859
Housing charges	67,389	67,389	77,564
Rental charges	37,841	37,841	32,133
Administrative costs	18,576	17,012	19,038
	763,880	700,871	624,870
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
OFF HIGHWAY VEHICLE PROGRAM (#91)			
Revenue			
Contributions			
Ministère des Transports			38,961
	–	–	38,961
Expenditure			
Salaries and fringe benefits			19,141
Travel and accommodation			3,787
Training costs			310
Telecommunications			3,000
Contracts			201
Purchase of material			1,512
Administrative charges			2,000
Administrative costs			9,010
	–	–	38,961
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNIVAAT STATISTICS PROGRAM (#95)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	346,483	281,728	277,040
	346,483	281,728	277,040
Expenditure			
Contracts	346,483	281,728	277,040
	346,483	281,728	277,040
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNAVIK COST OF LIVING REDUCTION (#96)</i>			
Revenue			
Contribution			
Secrétariat aux affaires autochtones	11,750,000	11,750,000	10,750,000
Other			2,738
	11,750,000	11,750,000	10,752,738
Expenditure			
Administrative charges	350,000	350,000	350,000
Airfare reduction program	500,000	375,824	444,714
Household appliance program	700,000	632,450	685,650
Elders assistance program	1,200,500	1,193,500	1,050,750
Harvesting equipment program	600,000	563,178	564,524
Food and other essentials program	6,895,000	7,099,773	6,407,252
Transportation of country food, hunting and fishing equipment and vehicle parts	600,000	437,511	530,800
Gas subsidy program	1,500,000	1,481,893	1,370,888
Unallocated	751,286		
	13,096,786	12,134,129	11,404,578
Surplus (deficit) for the year for fiscal purposes	(1,346,786)	(384,129)	(651,840)
Accumulated surplus (deficit), beginning of year	1,346,786	1,346,786	1,998,626
Accumulated surplus (deficit), end of year	–	962,657	1,346,786

Kativik Regional Government
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department
Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
SAQIJUQ (#97)			
Revenue			
Contribution			
Nunavik Regional Board of Health and Social			
Services			66,587
	–	–	66,587
Expenditure			
Salaries and fringe benefits			55,885
Travel and accommodation			10,702
	–	–	66,587
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Other Programs

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
TREASURY (#99) (Note 17)			
Revenue			
Local sources			
Interest	200,000	211,863	89,303
Other		68,454	48,455
Interest on self-financing (Tamaani (#7))	10,326	10,326	28,745
Interest on self-financing (Allavik Building (#17))	51,750	51,750	60,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	108,246	108,246	108,340
Interest on self-financing (KRPF – Operations (#205 to #223))			6,568
Interest on self-financing (KRG Houses (#74))	294,923	294,923	311,767
Interest on self-financing (Building Maintenance (#73))	101,314	101,314	107,523
Interest on self-financing (Courthouse (#18))	14,047	14,047	14,744
Capital repayment on self-financing (Tamaani Internet Service (#7))	378,396	378,396	359,980
Capital repayment on self-financing (Allavik Building (#17))	180,000	180,000	180,000
Capital repayment on self-financing (Police Stations – Building Operations (#14 and #204))	101,119	101,119	90,234
Capital repayment on self-financing (KRPF – Operations (#205 to #223))			72,613
Capital repayment on self-financing (KRG Houses (#74))	349,585	349,585	332,740
Capital repayment on self-financing (Building Maintenance (#73))	128,834	128,834	122,626
Capital repayment on self-financing (Courthouse (#18))	14,454	14,454	13,757
	<u>1,932,994</u>	<u>2,013,311</u>	<u>1,948,145</u>
Expenditure			
Penalties and interest	35,000	32,655	46,621
Other	305	305	9,546
	<u>35,305</u>	<u>32,960</u>	<u>56,167</u>
Surplus (deficit) for the year	<u>1,897,689</u>	<u>1,980,351</u>	<u>1,891,978</u>

Kativik Regional Government
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the
Year – For Fiscal Purposes by Department
Other Programs**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
<i>TREASURY (#99) (Note 17) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Treasury	712,155	95,360	1,097,659
Financial reserves and reserved funds –			
Interest		(161,129)	(145,880)
Financial reserves and reserved funds –			
Telecommunications		7,500,000	
Investing activities – Contribution from investment		960,045	
Investing activities – Contribution to capital			
project		(979,032)	(1,053,630)
	712,155	7,415,244	(101,851)
Surplus (deficit) for the year for fiscal purposes	2,609,844	9,395,595	1,790,127
Internal transfers	(2,609,844)	(1,895,595)	(1,790,127)
Internal transfer – Loan		(7,500,000)	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government
Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2016

	2016		2015
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,044,474	1,095,140	1,177,735
Other rental charges	473,342	484,011	494,086
Other housing charges	432,145	361,797	405,146
Internal supervision and management fees	1,533,500	1,076,636	1,198,453
Landing and airport terminal building fees	1,203,876	1,211,193	1,391,202
Service charges and sales	218,221	251,085	329,759
Employee rental	921,648	763,164	716,860
Interest	200,000	214,427	240,550
Interest on loans receivable	175,000	225,777	155,215
Internet communications	6,062,742	5,843,125	5,672,436
Settlement and proceeds on insurance	100,000	300,554	730,000
Recuperation of accumulated surplus of Child Care Centres as of March 31	2,069,738	2,069,738	465,100
Other	288,703	402,585	465,741
	14,723,389	14,299,232	13,442,283
Contributions			
Secrétariat aux affaires autochtones	87,576,519	83,454,645	87,067,566
Ministère des Affaires municipales et de l'Occupation du territoire	4,074,155	4,156,970	4,229,513
Ministère des Transports	1,748,915	1,602,643	2,105,286
Ministère de la Sécurité publique	11,625,049	11,625,049	11,616,510
Ministère de l'Énergie et des Ressources naturelles	8,175,137	7,986,805	7,680,962
Ministère de la Famille	78,500	78,500	115,500
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	3,919,455	2,366,356	1,137,730
Ministère des Forêts, de la Faune et des Parcs	120,229	113,717	
Ministère des Finances			38,788
Ministère de la Santé et des Services sociaux	180,784	180,784	236,284
Emploi-Québec	4,089,152	1,774,685	3,216,072
Sanarrutik Amendement #3 – Ungaluk	1,234,049	890,539	1,376,361
Société d'habitation du Québec	120,990	200,623	160,453
Société Plan Nord	30,000	464,186	
Tourisme Québec	245,000	122,500	346,667
Ministère de la Justice	1,004,537	865,960	848,178
Ministère de l'Éducation et de l'Enseignement supérieur	388,831	388,831	371,065
Other provincial contributions	130,000	72,000	89,375
Employment and Social Development Canada	13,426,373	13,574,420	16,637,978
Public Safety Canada	8,924,099	8,902,851	8,809,199
Aboriginal Affairs and Northern Development Canada	1,289,156	1,342,856	1,331,568
Transport Canada	1,218,013	1,171,273	712,001
Health Canada	984,607	839,046	892,329
Fisheries and Oceans Canada	480,000	480,000	480,000
Economic Development Agency of Canada for the regions of Quebec	313,066	301,916	66,272
Other federal contributions			121,629
Training assistance subsidy	1,107,701	519,362	785,774
Other	227,978	(306,798)	169,506
	152,712,295	143,169,719	150,642,566
Investments		23,388,214	23,034,372
	167,435,684	180,857,165	187,119,221

Kativik Regional Government**Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Salaries and fringe benefits	49,601,269	47,756,167	45,298,861
Travel and accommodation	8,760,955	8,780,196	8,528,276
Contracts	13,426,508	10,506,299	7,833,771
Training costs	1,899,317	1,098,798	1,202,449
Telecommunications	1,167,639	1,066,341	1,008,860
Vehicle operation costs	1,961,237	2,119,600	2,377,949
Maintenance, utilities and municipal services	4,141,100	4,062,378	3,280,492
Office, housing and equipment rental	1,590,161	1,907,926	1,631,455
Administrative costs	3,117,495	2,165,774	2,341,414
Insurance	622,072	613,502	723,546
Purchase of material and equipment supplies	3,382,942	3,326,610	3,398,594
Contributions to Northern Villages – Technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – Fire prevention – Operations	684,600	684,600	671,160
Contributions to Northern Villages – Recreation	300,000	180,000	240,750
Contributions to Northern Villages – Regional public transit	737,706	737,706	737,707
Contributions to Northern Villages – Sanarrutik Agreement	3,986,063	3,987,393	3,674,937
Contributions to Northern Villages – Usijiit	964,876	964,876	936,773
Contributions to Child Care Centres	16,511,166	16,163,895	17,069,953
Contributions to Child Care Centres – Major renovations	5,665,000	3,857,775	2,935,146
Special projects – Child Care Programs	444,745	311,481	320,718
Contributions to local programs – Inuit Support Program	5,794,492	5,794,492	5,641,172
Elders assistance, gas subsidy program and transportation of goods	11,995,500	11,784,129	11,054,578
Fur, Inuit clothing, canoe and fuel assistance	1,000,000	1,050,666	1,124,610
Other regional projects – Inuit Support Program	1,870,000	1,207,876	680,139
Non-reimbursable contributions – Regional projects and activities	6,975,019	3,273,987	4,156,656
Non-reimbursable contributions – Economic development projects	1,404,117	918,749	1,341,240
Sustainable Employment – Program activities	13,433,198	12,042,748	14,669,860
Doubtful accounts, provision and write-off of doubtful loans and interest receivable		(185,690)	1,092,055
Financing costs	6,332,052	6,433,591	6,671,073
Other	185,305	150,383	814,050
Unallocated	3,568,590		
Capital assets transferred to Northern Villages		41,880,189	15,119,630
Amortization of capital assets		9,007,247	8,908,826
	171,733,124	203,859,684	175,696,700
Surplus (deficit) for the year	(4,297,440)	(23,002,519)	11,422,521

Kativik Regional Government**Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects**

Year ended December 31, 2016

		2016	2015
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	(4,297,440)	(23,002,519)	11,422,521
Investment revenues		(23,388,214)	(23,034,372)
	(4,297,440)	(46,390,733)	(11,611,851)
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		9,007,247	8,908,826
Capital assets transferred to Northern Villages		41,880,189	15,119,630
	–	50,887,436	24,028,456
Loan and term deposits			
Capital repayment – Loans receivable	870,000	1,377,162	1,009,353
Provision (recovery) for interest on loans receivable		(1,506)	(580,695)
Provision (recovery) for doubtful loans		(184,184)	797,510
Write-off of doubtful loans			857,891
	870,000	1,191,472	2,084,059
Financing			
Reimbursement of long-term debt	(22,317,847)	(22,320,447)	(21,622,029)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	12,716,996	12,719,596	12,166,753
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	25,304	25,304	35,547
Ministère des Transports – Long-term debt	5,290,800	5,290,800	5,539,500
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	790,400	790,400	689,400
Secrétariat aux affaires autochtones – Long-term debt	701,025	701,025	701,030
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,778,722	1,778,722	1,507,400
	(1,014,600)	(1,014,600)	(982,399)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(1,542,600)	(1,615,987)	(1,138,767)
Investing activities – Investments in loans receivable (Note 5 b))	(3,550,000)	(973,609)	(1,111,826)
Investing activities – Contribution to Capital Projects	(8,379,888)	(18,522,161)	(9,754,609)
Investing activities – Contribution from investment		960,045	
Financial reserves and reserved funds	(378,429)	10,924,178	(2,223,964)
Appropriation from accumulated surplus, beginning of year	17,443,165		
	3,592,248	(9,227,534)	(14,229,166)
	3,447,648	41,836,774	10,900,950
Surplus (deficit) for the year for fiscal purposes	(849,792)	(4,553,959)	(710,901)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Kativik Regional Government					
KRG – Housing renovations	3,370,000		2,839,734	2,349,413	490,321
KRG – Office building renovations	684,500		475,000	311,790	163,210
KRG – Police stations renovations	249,500		249,500	50,657	198,843
KRG – Tamaani (phase 4)	41,635,851		18,984,204	20,188,686	(1,204,482)
	45,939,851	—	22,548,438	22,900,546	(352,108)
Northern Villages – Pivaliutiit III					
Kangiqsualujjuaq – Greenhouse	20,000			684	(684)
Kangiqsualujjuaq – Men's workshop construction	200,000			342	(342)
Kangiqsujuaq – Community center renovations	410,000			3,566	(3,566)
Tasiujaq – Arena renovation	100,000				
Kangirsuk – Youth center construction	1,007,616		1,584,204	2,402,398	(818,194)
Quaqtaq – Swimming pool renovations	400,000				
Kangiqsujuaq – Arena renovations	500,000			30,125	(30,125)
Salluit – Community center renovations	910,000				
Ivujivik – Community center renovations	1,144,242			19,227	(19,227)
Akulivik – Youth center construction	1,144,242		1,447,578	2,335,180	(887,602)
Puvirnituq – Swimming pool	910,000		2,000,000	2,079,566	(79,566)
Inukjuak – Community center renovations	1,128,075		1,958,044	2,653,293	(695,249)
Umiujaq – Community center renovations	910,000			17,804	(17,804)
Kuuujuaarapik – Community center construction	1,475,756		1,775,493	3,423,570	(1,648,077)
	10,259,931	—	8,765,319	12,965,755	(4,200,436)
Other entites – Pivaliutiit III					
Kuuujuaq – Anglican church construction	1,208,000			200,967	(200,967)
Inukjuak – Elder's home construction	150,000				
	1,358,000	—	—	200,967	(200,967)

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Northern Villages – Federal Excise Tax Program – Infrastructure					
Kangiqsualujuaq – Community center renovations	612,700			88,140	(88,140)
Kuujuaarapik – Drinking water infrastructure	581,495			4,148	(4,148)
Puvirnituaq – Arena renovations	416,250			14,579	(14,579)
Puvirnituaq – Community center renovations	416,249			37,315	(37,315)
Quaqtaq – Bridge	517,726			22,597	(22,597)
	2,544,420	–	–	166,779	(166,779)
Northern Villages – Mortuaries					
Akulivik – Mortuary	65,000		74,841	78,620	(3,779)
Kangiqsujuaq – Mortuary	65,000		80,353	81,676	(1,323)
Puvirnituaq – Mortuary			91,255	94,989	(3,734)
	130,000	–	246,449	255,285	(8,836)
Northern Villages – Isurruutiit Projects					
LU #3101 – Drinking water infrastructure (upgrade)	2,785,160	2,779,200		2,783,263	(4,063)
LU #3184 – Playground/recreation	97,000	90,160		96,248	(6,088)
LU #7111 – Drinking water infrastructure (upgrade)	300,000				
LU #7113 – Solid waste site (improvement)	500,000				
LU #7114 – Roads (construction)	200,000			1,781	(1,781)
LU #7115 – Aqueduct and sewer	500,000				
LU #7131 – Water truck (purchase)	325,000			281,536	(281,536)
LU #7151 – Garbage truck (purchase)	250,000			241,368	(241,368)
LU #7161 – Loader (overhaul)	50,000			19,369	(19,369)
LU #7167 – Backhoe loader (purchase)	275,000			261,757	(261,757)
VP #3201 – Drinking water infrastructure (upgrade)	468,100	334,770		453,915	(119,145)
VP #3203 – Solid waste site (improvement)	51,940	48,150		51,541	(3,391)
VP #3204 – Roads (construction)	3,895,000	3,762,170		3,852,159	(89,989)
VP #3274 – Accessories: Snowplow/truck (purchase)	5,700			5,242	(5,242)
VP #7211 – Drinking water infrastructure (upgrade)	15,000,000			299,873	(299,873)
VP #7213 – Solid waste site (improvement)	500,000				

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
VP #7214 – Roads (construction)	500,000			745,715	(745,715)
VP #7231 – Water truck (purchase)	325,000			289,939	(289,939)
VP #7232 – Water truck (purchase)	325,000				
VP #7241 – Sewage truck (purchase)	300,000			248,609	(248,609)
VP #7242 – Sewage truck (purchase)	300,000				
VP #7261 – Loader (purchase)	450,000			408,669	(408,669)
VP #7262 – Loader (overhaul)	50,000				
VP #7265 – Excavator (overhaul)	50,000				
VP #7272 – Sand spreader box (purchase)	50,000			34,656	(34,656)
TQ #3301 – Drinking water infrastructure (upgrade)	3,051,529	2,925,380		2,996,266	(70,886)
TQ #3384 – Recreation infrastructure (construction)	101,900	69,570		99,107	(29,537)
TQ #7313 – Solid waste site (improvement)	200,000			126,365	(126,365)
TQ #7314 – Roads (construction)	200,000				
TQ #7323 – Recreation (construction)	100,000			1,781	(1,781)
TQ #7351 – Garbage truck (purchase)	250,000			241,420	(241,420)
TQ #7356 – Dump truck (purchase)	250,000				
TQ #7361 – Loader (purchase)	450,000			407,474	(407,474)
LA #3401 – Drinking water infrastructure (upgrade)	5,347,260	5,334,050		5,345,893	(11,843)
LA #3404 – Roads (construction)	26,100	25,380		25,983	(603)
LA #3484 – Outdoor recreation infrastructure (construction)	94,600			65,748	(65,748)
LA #7413 – Solid waste site (improvement)	100,000				
LA #7414 – Roads (construction)	200,000				
LA #7423 – Playground/recreation	100,000			3,179	(3,179)
LA #7456 – Dump truck (purchase)	250,000			214,489	(214,489)
LA #7467 – Backhoe loader (overhaul)	35,000			21,633	(21,633)
LA #7469 – Bulldozer (overhaul)	35,000			6,157	(6,157)
AS #3501 – Drinking water infrastructure (upgrade)	4,411,785	4,392,155		4,409,799	(17,644)
AS #3503 – Solid waste site (improvement)	3,281,200	3,057,760		3,267,273	(209,513)
AS #3504 – Roads (construction)	248,700	242,720		250,710	(7,990)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
AS #3545 – Gravel screener (overhaul)	4,450	4,280		4,374	(94)
AS #7513 – Solid waste disposal site (construction)	1,000,000			335,509	(335,509)
AS #7514 – Roads (construction)	200,000				
AS #7551 – Garbage truck (purchase)	250,000			241,129	(241,129)
HA #3604 – Roads (construction)	586,800	586,190		587,323	(1,133)
HA #3611 – Water truck (overhaul)	47,730	40,190		47,062	(6,872)
HA #3686 – Outdoor recreation infrastructure (construction)	170,900	92,360		168,027	(75,667)
HA #7651 – Garbage truck (purchase)	250,000			241,609	(241,609)
HA #7656 – Dump truck (purchase)	250,000			214,489	(214,489)
HA #7657 – Dump truck (purchase)	250,000			214,489	(214,489)
HA #7661 – Loader (overhaul)	50,000				
HA #7662 – Loader (overhaul)	50,000				
HA #7667 – Backhoe loader (purchase)	275,000			281,168	(281,168)
HA #7673 – Hydraulic hummer (purchase)	75,000				
KG #3702 – Wastewater treatment system (construction)	2,160,200	1,300,410		2,078,125	(777,715)
KG #3704 – Roads (construction)	264,100	184,290		255,624	(71,334)
KG #3784 – Playground/recreation	76,900	49,690		93,412	(43,722)
KG #7711 – Drinking water (upgrade)	600,000				
KG #7712 – Wastewater treatment system (construction)	500,000			280,931	(280,931)
KG #7714 – Roads (construction)	500,000			75,306	(75,306)
KG #7756 – Dump truck (purchase)	250,000			214,932	(214,932)
KG #7757 – Dump truck (overhaul)	35,000			24,240	(24,240)
KG #7769 – Bulldozer (overhaul)	35,000			32,733	(32,733)
ZG #3801 – Drinking water infrastructure (upgrade)	4,470,900	4,468,660		4,469,854	(1,194)
ZG #3802 – Wastewater treatment system (construction)	4,555,100	4,516,160		4,550,922	(34,762)
ZG #3803 – Solid waste site (improvement)	393,400	281,630		381,991	(100,361)
ZG #3804 – Roads (construction)	5,030,200	1,128,610		4,559,673	(3,431,063)
ZG #3822 – Sewage truck 1 (overhaul)	41,400				
ZG #3823 – Sewage truck 2 (overhaul)	11,800				

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
ZG #7814 – Roads (construction)	500,000			12,089	(12,089)
ZG #7821 – Municipal office (renovation)	4,400,000			241,609	(241,609)
ZG #7851 – Garbage truck (purchase)	250,000				
ZG #7869 – Bulldozer (overhaul)	35,000				
IK #3904 – Roads (construction)	53,600	47,220		52,753	(5,533)
IK #3982 – Mechanic garage (renovation)	3,689,700	3,681,070		3,688,844	(7,774)
IK #3984 – Recreation infrastructure (construction)	74,500	54,920		87,132	(32,212)
IK #7931 – Water truck (purchase)	325,000			281,525	(281,525)
IK #7956 – Dump truck (purchase)	250,000			214,363	(214,363)
IK #7961 – Loader (purchase)	450,000			384,700	(384,700)
IK #7971 – Rock crusher (overhaul)	50,000				
KO #4002 – Wastewater treatment system (construction)	714,900	489,330		680,282	(190,952)
KO #8013 – Solid waste disposal site (construction)	500,000				
KO #8014 – Roads (construction)	200,000				
KO #8051 – Garbage truck (purchase)	250,000			241,420	(241,420)
KO #8065 – Excavator (purchase)	375,000			366,264	(366,264)
PX #4101 – Drinking water infrastructure (upgrade)	1,288,900	1,191,830		1,251,063	(59,233)
PX #4102 – Wastewater treatment system (construction)	2,289,900	2,280,270		2,289,867	(9,597)
PX #4104 – Roads (construction)	549,500	549,480		552,082	(2,602)
PX #4112 – Water truck (overhaul)	100,800			93,536	(93,536)
PX #8111 – Drinking water infrastructure (upgrade)	600,000				
PX #8112 – Wastewater treatment system (improvement)	1,000,000			3,374	(3,374)
PX #8113 – Solid waste site (improvement)	500,000			2,137	(2,137)
PX #8114 – Roads (construction)	200,000				
PX #8131 – Water truck (purchase)	325,000			281,510	(281,510)
PX #8132 – Water truck (purchase)	325,000			282,053	(282,053)
PX #8133 – Water truck (overhaul)	80,000				
PX #8141 – Sewage truck (purchase)	300,000			239,797	(239,797)
PH #4201 – Drinking water	697,050	688,610		696,166	(7,556)

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress

December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
PH #4203 – Solid waste site (improvement)	603,600	532,480		603,659	(71,179)
PH #4204 – Roads (construction)	598,600	594,440		598,096	(3,656)
PH #8213 – Solid waste disposal site (construction)	1,500,000			24,677	(24,677)
PH #8214 – Roads (construction)	200,000				
PH #8231 – Water truck (purchase)	325,000			290,627	(290,627)
PH #8241 – Sewage truck (purchase)	300,000			249,297	(249,297)
PH #8251 – Garbage truck (purchase)	250,000			241,958	(241,958)
MU #4301 – Drinking water infrastructure (upgrade)	4,274,290	4,273,420		4,274,208	(788)
MU #4302 – Wastewater treatment system	45,600	25,480		43,439	(17,959)
MU #4303 – Solid waste site (improvement)	23,400	23,250		23,388	(138)
MU #4305 – Roads (construction)	128,700	35,690		118,001	(82,311)
MU #4384 – Playground/recreation	90,700	42,030		70,154	(28,124)
MU #8313 – Solid waste disposal site (improvement)	500,000			256	(256)
MU #8314 – Roads (construction)	200,000				
MU #8323 – Playground/recreation	100,000			12,385	(12,385)
MU #8331 – Water truck (overhaul)	50,000			41,695	(41,695)
MU #8341 – Sewage truck (overhaul)	300,000				
MU #8356 – Dump truck (purchase)	250,000			214,489	(214,489)
MU #8361 – Loader (purchase)	450,000				
MU #8374 – Accessories: Bucket/loader (purchase)	15,000			23,193	(23,193)
MU #8375 – Accessories: Snow bucket/loader (purchase)	15,000			12,113	(12,113)
GW #4403A – Solid waste site (improvement)	191,360	188,960		191,080	(2,120)
GW #8411 – Drinking water infrastructure	2,000,000				
GW #8413 – Solid waste site (improvement)	250,000				
GW #8414 – Roads (construction)	200,000				
GW #8461 – Loader (purchase)	450,000			602,271	(602,271)
GW #8465 – Excavator (overhaul)	50,000				
	102,404,954	50,412,415	–	66,489,391	(16,076,976)
	162,637,156	50,412,415	31,560,206	102,978,723	(21,006,102)

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2016

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
Long-term loans renewable – March 9, 2016			63,078	63,078	
Long-term loans renewable – June 22, 2016			19,872	19,872	
Long-term loans renewable – October 12, 2016			43,477	43,477	
KRG – Aquisition of capital assets			1,615,987	1,615,987	
KRG – Courthouse renovations	140,000		54,247	54,247	
KRG – Police stations renovations	70,000		10,863	10,863	
KRG – Cellular	2,500,000				
KRG – Housing renovations	90,000		30,710	30,710	
KRG – Office building renovations	564,500		341,004	341,004	
	<u>3,364,500</u>	<u>–</u>	<u>2,179,238</u>	<u>2,179,238</u>	<u>–</u>
Northern Villages – Asphalt project					
Kangiqsualujuaq – Asphalt project	9,072	17,109	975	18,084	
Kuujuaq – Asphalt project	5,377,474	9,788,986	930,186	10,719,172	
Tasiujaq – Asphalt project	2,464	4,661	250	4,911	
Aupaluk – Asphalt project	8,155	15,171	1,084	16,255	
Kangirsuk – Asphalt project	5,111	9,644	544	10,188	
Quaqtaq – Asphalt project	827	1,488	161	1,649	
Kangiqsujuaq – Asphalt project	7,115	13,711	471	14,182	
Salluit – Asphalt project	2,524,994	3,216,658	1,816,532	5,033,190	
Ivujivik – Asphalt project	7,948	14,908	936	15,844	
Akulivik – Asphalt project	5,935	11,005	826	11,831	
Puvirnituk – Asphalt project	8,711	16,571	793	17,364	
Inukjuaq – Asphalt project	6,887	13,068	660	13,728	
Umiujaq – Asphalt project	2,547	4,806	271	5,077	
Kuujuaarapik – Asphalt project	2,760	5,215	286	5,501	
	<u>7,970,000</u>	<u>13,133,001</u>	<u>2,753,975</u>	<u>15,886,976</u>	<u>–</u>

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
	\$	Long-term loans	Other	\$	\$
Northern Villages – Fire Safety Cover Plan					
Akulivik – Firehall renovation	50,000	50,000	18,358	68,358	
Aupaluk – Firehall renovation	50,000	50,000	18,314	68,314	
Ivujivik – Firehall renovation	50,000	50,000	18,316	68,316	
Kangirsuk – Fire truck upgrade	80,000	80,000	(16,900)	63,100	
Kuujjuaq – Fire truck upgrade	80,000	79,600	(59,698)	19,902	
Tasiujaq – Firehall renovation	50,000	50,000	49,069	99,069	
Umiujaq – Firehall renovation	50,000	50,000	19,977	69,977	
	410,000	409,600	47,436	457,036	–
Northern Villages – Sports facilities					
Aupaluk – Sport facility (2011)	3,039,869	1,988,751	807,847	2,796,598	
Salluit – Swimming pool (2011)	9,879,621	2,157,500	7,590,184	9,747,684	
	12,919,490	4,146,251	8,398,031	12,544,282	–
Northern Villages – Mortuaries					
Aupaluk – Mortuary	65,000		63,179	63,179	
Inukjuak – Mortuary	65,000		71,701	71,701	
Ivujivik – Mortuary	65,000		86,014	86,014	
Kangiqualujjuaq – Mortuary	65,000		66,050	66,050	
Kangirsuk – Mortuary	65,000		89,211	89,211	
Kuujjuaarapik – Mortuary	65,000		80,832	80,832	
Kuujjuaq – Mortuary	65,000		52,606	52,606	
Salluit – Mortuary	65,000		59,936	59,936	
Tasiujaq – Mortuary	65,000		196,969	196,969	
Umiujaq – Mortuary	65,000		69,380	69,380	
	650,000	–	835,878	835,878	–

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2016

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit Projects					
LU #3104 – Roads (construction)	68,400	68,440		68,440	
LU #3121 – Sewage truck (overhaul)	44,470	44,470		44,470	
VP #3262 – Accessories: Bucket/excavator (purchase)	23,750	23,750		23,750	
VP #3272 – Accessories: Snow plow/grader (purchase)	15,030	15,030		15,030	
VP #3284 – Playground/recreation	91,910	91,910		91,910	
TQ #3304 – Roads (construction)	97,412	97,410		97,410	
TQ #3350 – Bulldozer (purchase)	495,540	495,540		495,540	
TQ #3354 – Grader (purchase)	531,150	531,150		531,150	
LA #3411 – Water truck (purchase)	296,680	296,680		296,680	
LA #3450 – Bulldozer (purchase)	495,560	495,560		495,560	
LA #3453 – Loader (purchase)	417,550	417,550		417,550	
LA #3455 – Excavator (purchase)	303,550	303,550		303,550	
AS #3511 – Water truck (purchase)	296,770	296,770		296,770	
AS #3576 – Bulldozer (overhaul)	29,170	29,170		29,170	
HA #3621 – Sewage truck (overhaul)	67,240	67,240		67,240	
HA #3622 – Sewage truck (purchase)	245,710	245,710		245,710	
KG #3722 – Sewage truck (purchase)	254,080	254,080		254,080	
KG #3751 – Bulldozer (overhaul)	49,900	49,900		49,900	
KG #3752 – Loader (overhaul)	20,720	20,720		20,720	
ZG #3812 – Water truck (overhaul)	41,650	41,650		41,650	
ZG #3813 – Water truck (purchase)	295,410	295,410		295,410	
ZG #3824 – Sewage truck (purchase)	245,710	245,710		245,710	
ZG #3854 – Grader (purchase)	492,360	492,360		492,360	
ZG #3884 – Recreation infrastructure (construction)	147,280	147,280		147,280	
IK #3901 – Drinking water infrastructure (upgrade)	1,660,810	1,660,810		1,660,810	
IK #3921 – Sewage truck (purchase)	245,710	245,710		245,710	
IK #3945 – Gravel screener (overhaul)	18,530	18,530		18,530	

Kativik Regional Government
Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2016

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
	\$	Long-term loans	Other	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
IK #3946 – Rock crusher (overhaul)	32,640	32,640		32,640	
KO #4031 – Garbage truck (overhaul)	42,390	42,390		42,390	
PX #4123 – Sewage truck (purchase)	245,830	245,830		245,830	
PX #4183 – Municipal office (construction)	4,145,750	4,145,750		4,145,750	
PH #4254 – Grader (purchase)	488,290	488,290		488,290	
MU #4321 – Sewage truck (overhaul)	82,600	82,600		82,600	
	<u>12,029,552</u>	<u>12,029,590</u>	<u>–</u>	<u>12,029,590</u>	<u>–</u>
	<u><u>37,343,542</u></u>	<u><u>29,718,442</u></u>	<u><u>14,214,558</u></u>	<u><u>43,933,000</u></u>	<u><u>–</u></u>

Kativik Regional Government

Appendix F – Balances Available under Closed Capital Projects

December 31, 2016

	2016	2015
	\$	\$
Long-term loans renewable – 1993		123,511
Long-term loans renewable – January 25, 1994		21,311
Long-term loans renewable – April 5, 1994		95,288
Long-term loans renewable – May 15, 1995		55
Long-term loans renewable – December 18, 1995		178,177
Long-term loans renewable – December 20, 1996		67,003
Long-term loans renewable – December 23, 1997		124,684
Long-term loans renewable – April 21, 1998		27,068
Long-term loans renewable – February 2, 1999		35,626
Long-term loans renewable – April 20, 1999		63,423
Long-term loans renewable – January 18, 2000		120,184
Long-term loans renewable – April 25, 2000		17,494
Long-term loans renewable – December 19, 2000		63,578
Long-term loans renewable – April 30, 2001		12,089
Long-term loans renewable – June 21, 2001	21,528	21,528
Long-term loans renewable – December 20, 2001	54,790	54,790
Long-term loans renewable – August 28, 2002		6,497
Long-term loans renewable – April 22, 2003		4,859
Long-term loans renewable – June 16, 2003	35,583	35,583
Long-term loans renewable – February 2, 2004		9,707
Long-term loans renewable – April 20, 2004		14,931
Long-term loans renewable – September 7, 2004		13,259
Long-term loans renewable – December 8, 2004		19,925
KRG Plans (89/01-89/06)		637
KRG Plans (89/04-89/08)		145
KRG Plans (89/04-89/08)		1,137
Long-term loans renewable – April 25, 2005		11,781
Long-term loans renewable – October 17, 2005	4,210	4,210
Long-term loans renewable – December 15, 2005		(1,095)
Long-term loans renewable – February 22, 2006		(53,647)
Long-term loans renewable – April 28, 2006		(34,860)
Long-term loans renewable – June 21, 2006	(52,977)	(52,977)
Long-term loans renewable – June 21, 2006	(20,756)	(20,756)
Long-term loans renewable – December 19, 2006		12,545
Long-term loans renewable – February 21, 2007		(826)
Long-term loans renewable – August 28, 2007		(58,323)
Long-term loans renewable – December 18, 2007		14,212
Long-term loans renewable – April 22, 2008		12,911
Long-term loans renewable – June 17, 2008		1,858
Long-term loans renewable – November 12, 2008		17,492
Long-term loans renewable – December 23, 2008		(13,373)
Long-term loans renewable – March 31, 2009		5,593
Long-term loans renewable – September 30, 2009		4,611
Long-term loans renewable – December 9, 2009		3,703
Long-term loans renewable – April 20, 2010		13,662
Long-term loans renewable – July 7, 2010		3,224

Kativik Regional Government**Appendix F – Balances Available under Closed Capital Projects**

December 31, 2016

	2016	2015
	<u>\$</u>	<u>\$</u>
Long-term loans renewable – October 14, 2010		(868)
Long-term loans renewable – December 15, 2010		(7,067)
Long-term loans renewable – May 10, 2011		7,954
Long-term loans renewable – December 13, 2012		(30)
	<u>42,378</u>	<u>1,002,423</u>

Kativik Regional Government

Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages

December 31, 2016

	2016	2015
	\$	\$
Capital Projects		
LU – Water Truck (95/21)	62	62
LU – Roads Improvement (93/02)	30	30
LU – Garage Renovations (96/03)	943	943
VP – Municipal Garage Plans (96/02)	28	28
TQ – Roads Improvement (90/03)	1,583	1,583
LA – Roads Improvement (90/02)	14,100	14,100
LA – Municipal Garage (90/02)	586	586
HA – Garbage Truck (95/23)	1,272	1,272
HA – Municipal Garage (94/12)	54	54
HA – Water Supply System (96/04)	9	9
KG – Roads Improvement (94/20)	4,412	4,412
KG – Waste Water Plans (95/31)	391	391
ZG – Sewage Truck (94/15)	419	419
KO – Sewage Truck (95/31B)	2,355	2,355
IK – Bulldozer (96/02)	2,085	2,085
IK – Water System Plans (94/11)	24	24
IK – Water Supply System (96/02)	614	614
IK – Municipal Office (96/02)	90	90
PH – Water System Plans (90/03)	2,957	2,957
PH – Water Supply System (93/03)	3,423	3,423
MU – Water Truck (95/27)	1,710	1,710
MU – Dump Truck (95/27)	1,158	1,158
MU – Bulldozer (96/04)	14	14
GW – Dump Relocation (86/03)	3,606	3,606
PX – Municipal Garage (96/02)	217	217
PH – Roads Improvement II (96/04)	490	490
KG – Extension of Municipal Garage (01/37)	1,227	1,227
ZG – Bulldozer (01/37)	1,427	1,427
PX – Construction of Municipal Garage (01/37)	1,428	1,428
PH – Dump Site Relocation (90/03)	744	744
GW – Crushed Rocks (94/21)	263	263
GW – Roads Improvement (96/03)	1,468	1,468
ZG – Water Point (89/01-93/03)	1,629	1,629
Isurruutiit Projects		
VP #1252 – Loader (1999)	75	75
LA #1450 – Bulldozer (1999)	36	36
ZG #1830 – Garbage Truck (1999)	135	135
KO #2052 – Loader (1999)	74	74
MU #2352 – Loader (1999)	63	63
GW #2410 – Water Truck (1999)	50	50
LU #1147 – Gravel Screens (2001) (00-64)	709	709
LU #1150 – Bulldozer (2000)	431	431
LU #1152 – Loader (2001) (00-65)	1,152	1,152

Kativik Regional Government**Appendix G – Balances Available under Closed Capital Projects Held by the
Kativik Regional Government on behalf of the Northern Villages**

December 31, 2016

	2016	2015
	\$	\$
Isurruutiit Projects (Continued)		
LU #1154 – Grader (2001) (00-64)	598	598
LU #1155 – Backhoe Excavator (2001) (00-64)	838	838
LU #1157 – Compactor (2001) (00-64)	487	487
LU #1158 – Flat-bed Trailer (2001) (00-65)	55	55
VP #1210 – Water Truck (2000)	750	750
VP #1220 – Sewage Truck (2000)	331	331
VP #1230 – Garbage Truck (2000)	190	190
VP #1247 – Gravel Screens (2000)	319	319
TQ #1310 – Water Truck (2000)	278	278
TQ #1320 – Sewage Truck (2001) (00-64)	638	638
TQ #1340 – 10 Wheeler Dump Truck (2000)	528	528
TQ #1347 – Gravel Screens (2000)	266	266
TQ #1355 – Backhoe Excavator (2000)	370	370
TQ #1358 – Flat-bed Trailer (2000)	80	80
LA #1440 – 10 Wheeler Dump Truck (2001) (00-64)	529	529
LA #1447 – Gravel Screens (2001) (00-64)	635	635
AS #1510 – Water Truck (2000)	278	278
AS #1520 – Sewage Truck (2000)	249	249
AS #1530 – Garbage Truck (2000)	64	64
AS #1540 – 10 Wheeler Dump Truck (2000)	21	21
AS #1554 – Grader (2001) (00-64/65)	636	636
AS #1554 – Backhoe Excavator (2001) (00-64)	866	866
AS #1557 – Compactor (2001) (00-64)	414	414
AS #1558 – Flat-bed Trailer (2001) (00-65)	195	195
HA #1620 – Sewage Truck (2000)	561	561
HA #1647 – Gravel Screens (2001) (00-64)	495	495
HA #1652 – Loader (2001) (00-65)	902	902
HA #1658 – Flat-bed Trailer (2000)	72	72
KG #1710 – Water Truck (2001) (00-64)	686	686
KG #1720 – Sewage Truck (2001) (00-64)	762	762
KG #1741 – 10 Wheeler Dump Truck (2001) (00-64)	557	557
KG #1752 – Loader (2000)	523	523
KG #1754 – Grader (2001) (00-65)	540	540
KG #1775 – Snow Blower (2001) (00-64)	429	429
ZG #1811 – Water Truck (2000)	232	232
ZG #1820 – Sewage Truck (2001) (00-64)	666	666
ZG #1847 – Gravel Screens (2001) (00-64)	654	654
ZG #1850 – Bulldozer Overhauling (2000)	41	41
ZG #1852 – Loader (2000)	164	164
ZG #1855 – Backhoe Excavator (2000)	15	15
ZG #1858 – Flat-bed Trailer (2000)	325	325
IK #1920 – Sewage Truck (2000)	249	249
IK #1940 – 10 Wheeler Dump Truck (2000)	207	207
IK #1941 – 10 Wheeler Dump Truck (2001) (00-64)	528	528

Kativik Regional Government**Appendix G – Balances Available under Closed Capital Projects Held by the
Kativik Regional Government on behalf of the Northern Villages**

December 31, 2016

	2016	2015
	\$	\$
Isurruutiit Projects (Continued)		
IK #1947 – Gravel Screens (2001) (00-64)	709	709
IK #1953 – Loader (2001) (00-65)	966	966
IK #1955 – Backhoe Excavator (2001) (00-64)	589	589
KO #2020 – Sewage Truck (2000)	182	182
KO #2040 – 10 Wheeler Dump Truck (2000)	207	207
KO #2070 – Snow Blades (2001) (00-64)	46	46
PX #2110 – Water Truck (2001) (00-65)	624	624
PX #2121 – Sewage Truck (2000)	369	369
PX #2140 – 10 Wheeler Dump Truck (2001) (00-64)	520	520
PX #2152 – Loader (2001) (00-64)	339	339
PX #2154 – Grader (2001) (00-64)	542	542
PX #2155 – Backhoe Excavator (2001) (00-64)	718	718
PX #2157 – Compactor (2001) (00-65)	485	485
PH #2210 – Water Truck (2000)	287	287
PH #2211 – Water Truck (2001) (00-64)	725	725
PH #2220 – Sewage Truck (2000)	571	571
PH #2221 – Sewage Truck (2000)	284	284
PH #2241 – 10 Wheeler Dump Truck (2001) (00-64)	529	529
PH #2247 – Gravel Screens (2000)	284	284
PH #2250 – Bulldozer (2000)	599	599
PH #2255 – Backhoe Excavator (2000)	338	338
PH #2257 – Compactor (2000)	218	218
MU #2340 – 10 Wheeler Dump Truck (2001) (00-64)	527	527
MU #2347 – Gravel Screens (2000)	328	328
MU #2357 – Compactor (2000)	217	217
MU #2358 – Flat-bed Trailer (2000)	103	103
GW #2447 – Gravel Screens (2000)	310	310
GW #2450 – Bulldozer (2000)	65	65
GW #2454 – Grader (2000)	345	345
GW #2458 – Compactor (2000)	284	284
LU #1130 – Garbage Truck (2000)	2,066	2,066
PH #2280 – Used Oil Furnace (2001) (00-64)	1,411	1,411
VP #1254 – Grader (2000) (01-05)	40	40
VP #1255 – Backhoe Excavator (2000) (01-05)	20	20
VP #1257 – Compactor (2000) (01-05)	10	10
AS #1547 – Gravel Screens (2001) (00-64/65)	50	50
IK #1905 – Roads Improvement (2001) (00-64)	50	50
IK #1930 – Garbage Truck (2000) (01-05)	140	140
PH #2230 – Garbage Truck (2000) (01-05)	360	360
PH #2240 – 10 Wheeler Dump Truck (2000) (01-05)	700	700
MU #2330 – Garbage Truck (2000) (01-05)	60	60
MU #2355 – Backhoe Excavator (2000)	5,309	5,309
	94,292	94,292