

**Kativik Regional Government**

**Annual Report**

**December 31, 2018**

# **Kativik Regional Government**

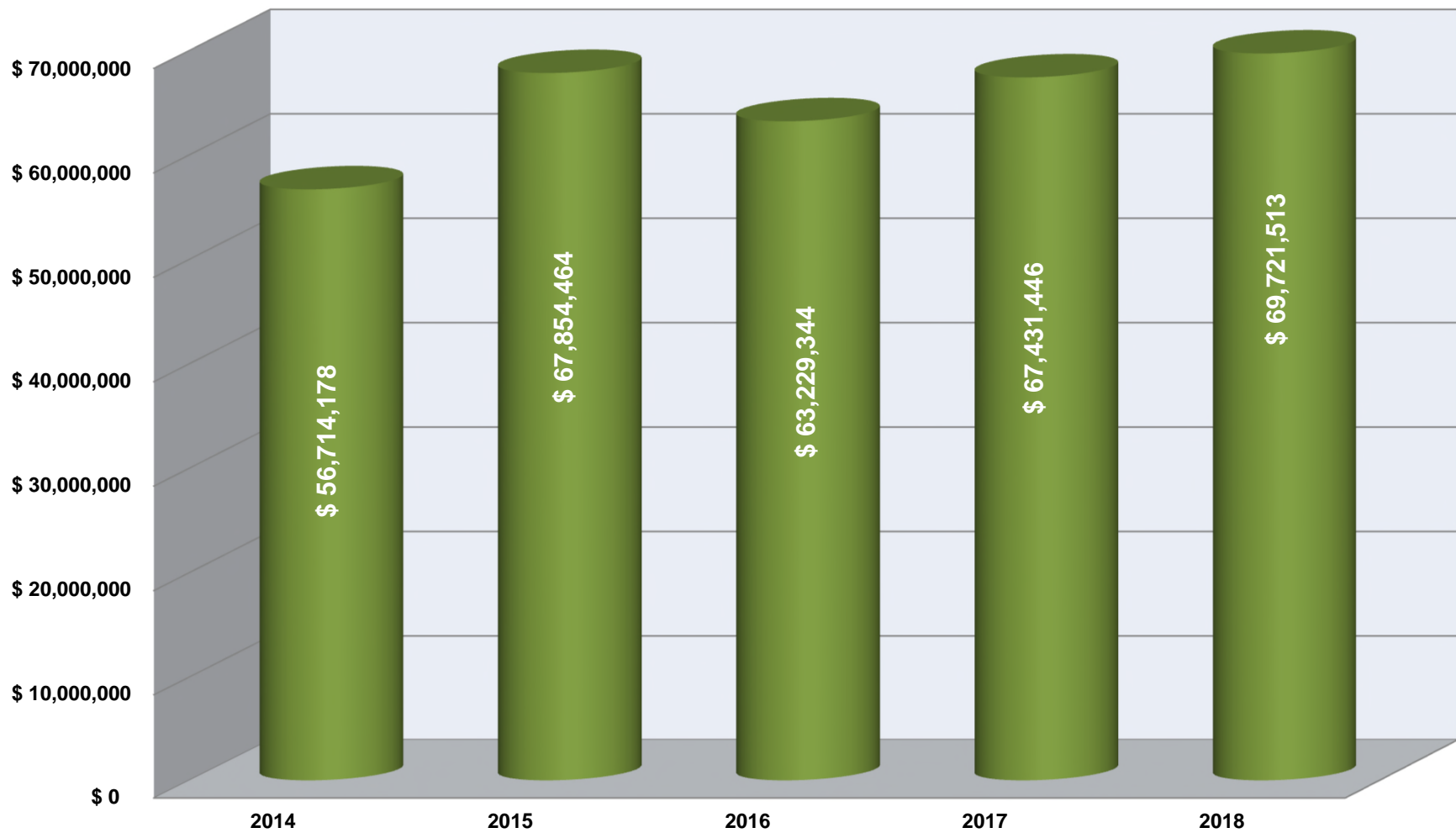
## **Annual Report December 31, 2018**

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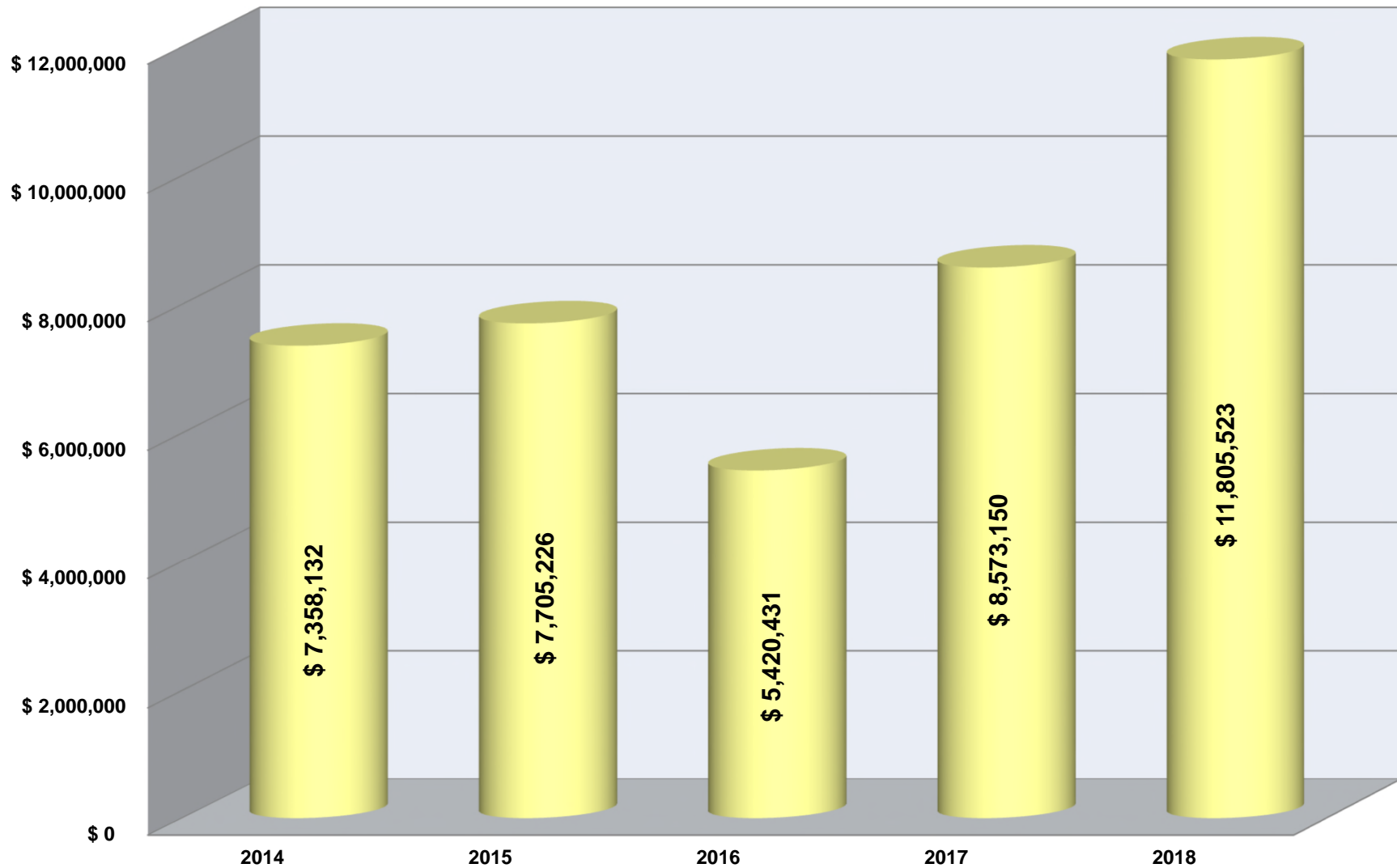
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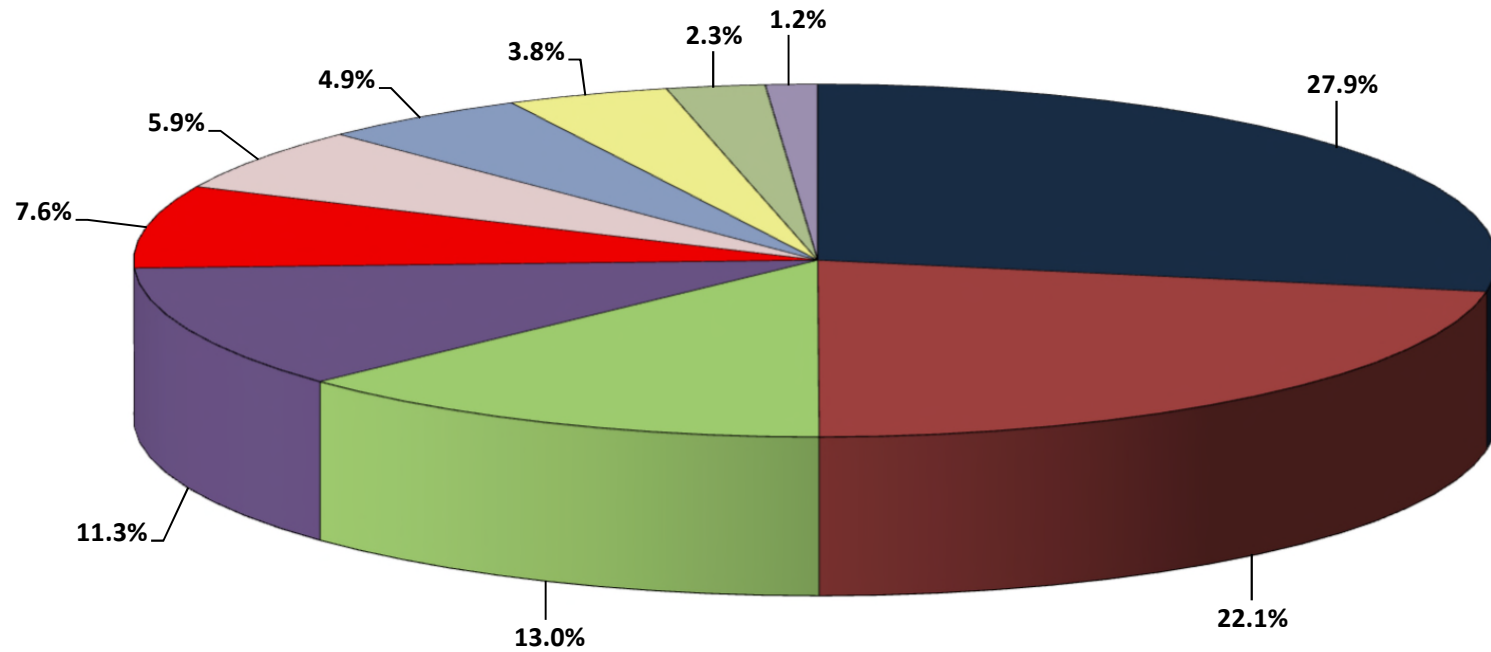
**Revenue - Block Funding  
(Secrétariat aux affaires autochtones)**



### Accumulated Operating Surplus - Block Funding

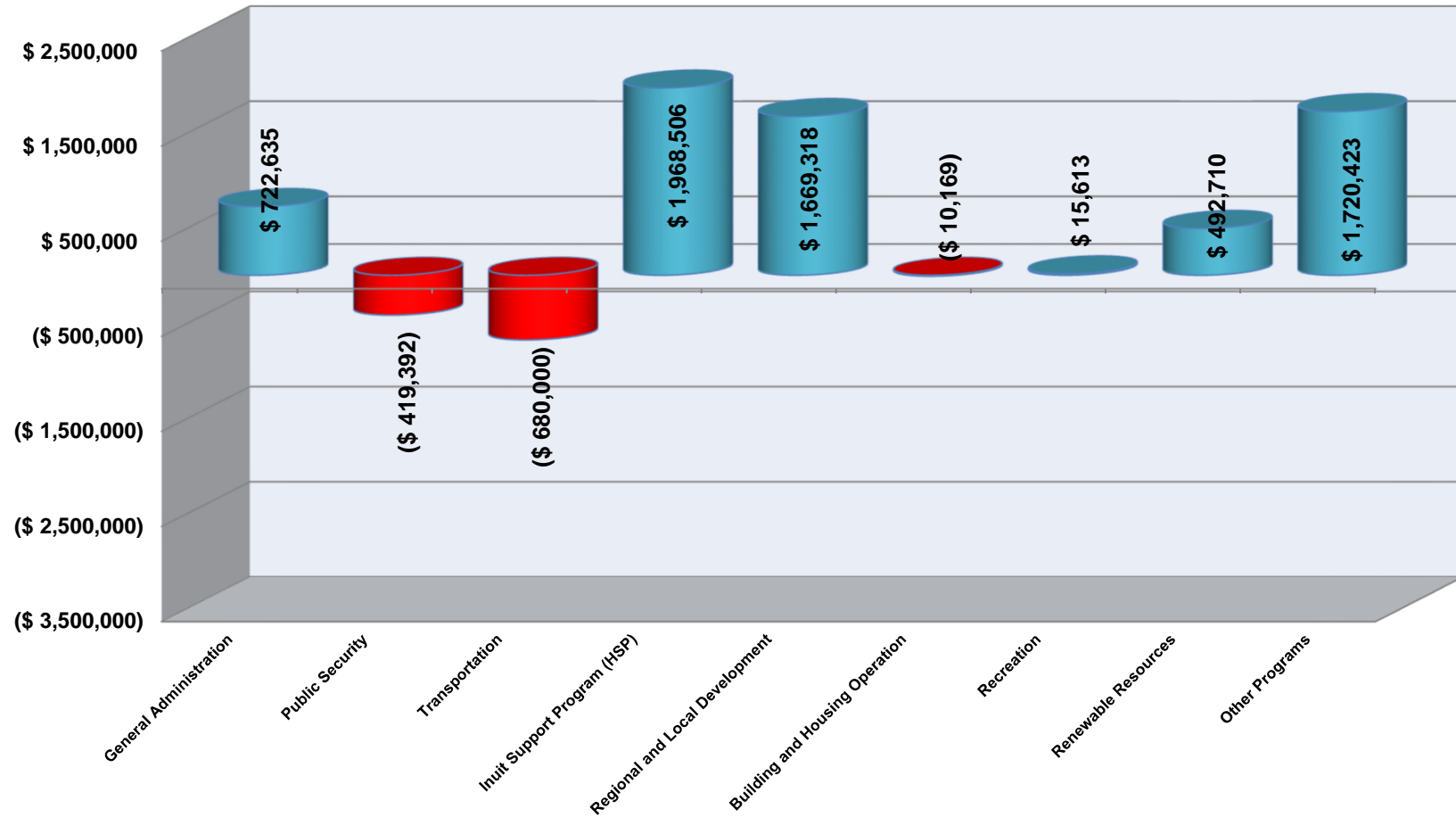


### Total Contributions - Block Funding 2004-2018

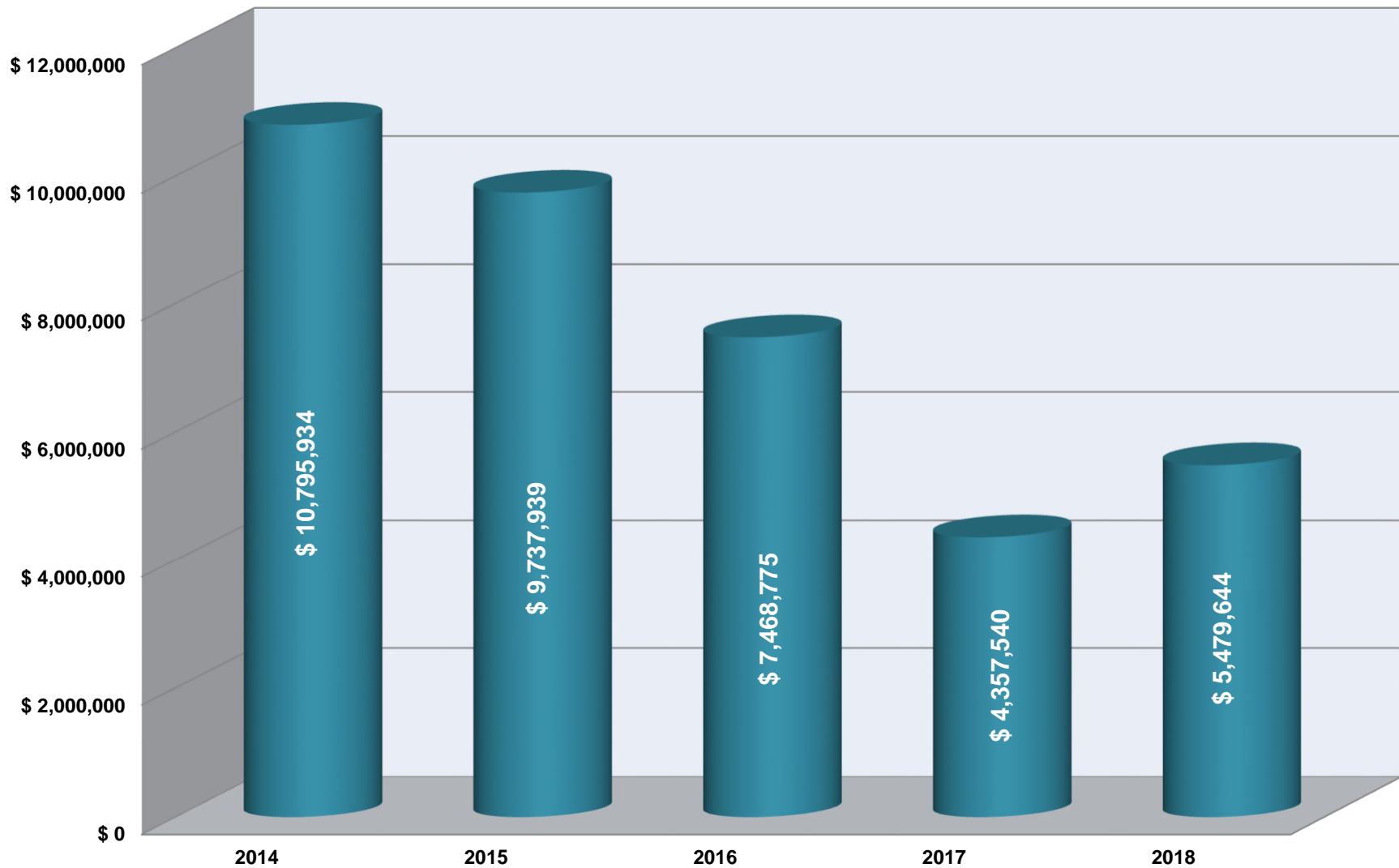


- Child Care Programs (27.9%)
- Transportation (22.1%)
- Municipal Affairs (13.0%)
- Renewable Resources (11.3%)
- Sustainable Employment (7.6%)
- Regional and Local Development (5.9%)
- Financial Reserves (4.9%)
- Public Security (3.8%)
- Recreation (2.3%)
- Other Programs (1.2%)

**Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2018**

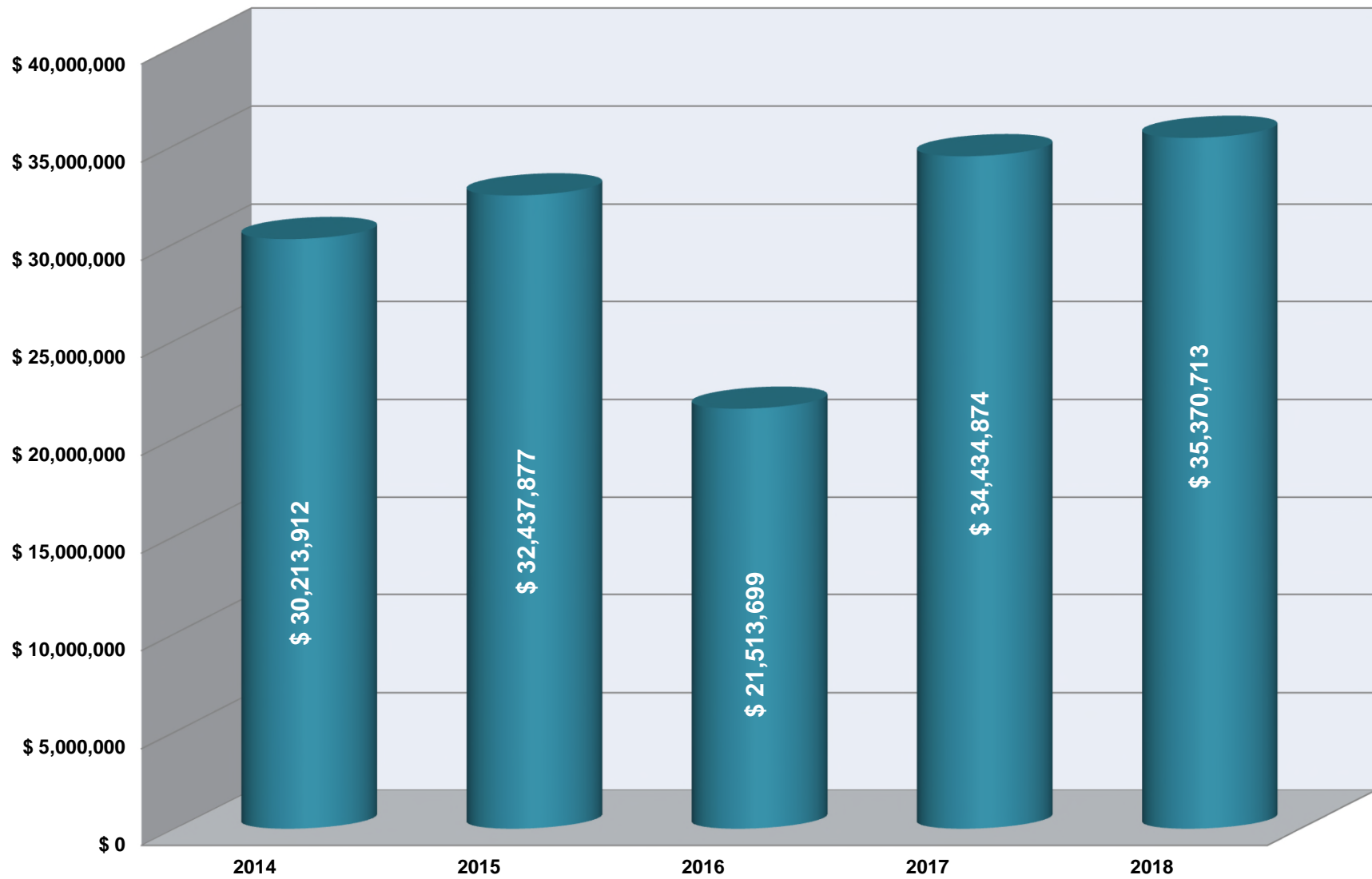


### Accumulated Operating Surplus Excluding Block Funding

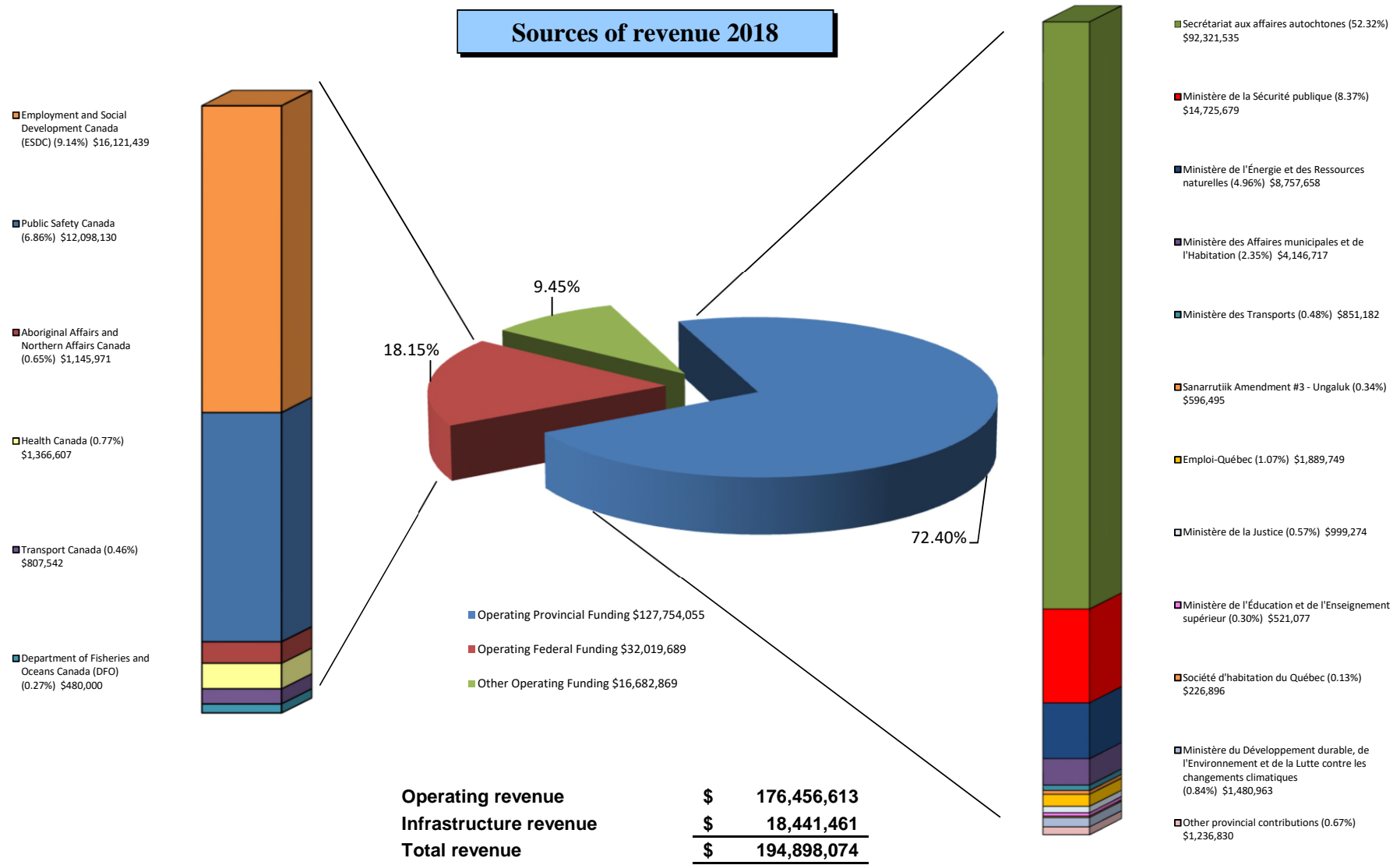




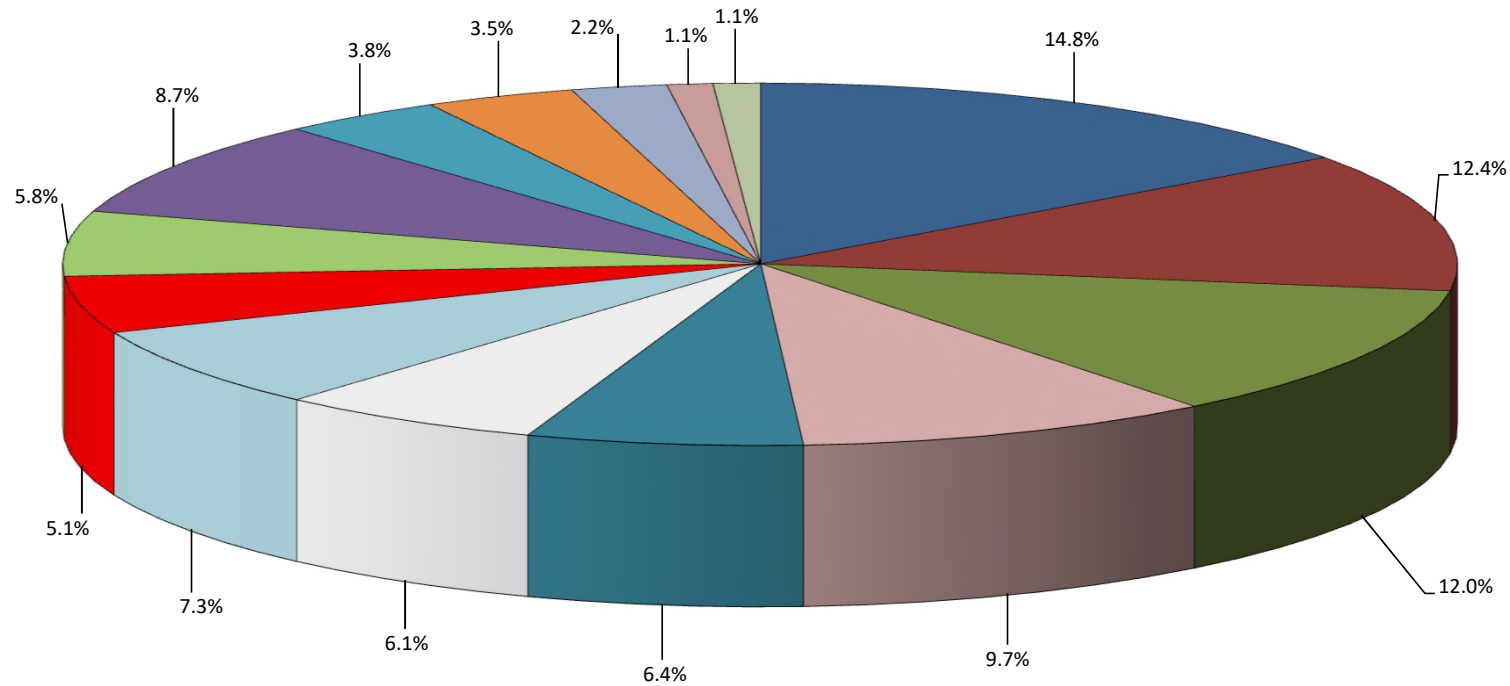
### Net Accumulated Financial Reserves



## Sources of revenue 2018



## Expenditure 2018



- Child Care Programs (14.8%)
- Sustainable Employment (12.0%)
- Municipal Affairs (6.4%)
- General Administration (7.3%)
- Inuit Support Program for Hunting, Fishing and Trapping Activities (5.8%)
- Sanarrutik Agreement (3.8%)
- Regional and Local Development (2.2%)
- Other Programs (1.1%)
- Public Security (12.4%)
- Transportation (9.7%)
- Renewable Resources (6.1%)
- Building and Housing Operation (5.1%)
- Nunavik Cost of Living Reduction (8.7%)
- Tamaani Internet Services (3.5%)
- Recreation (1.1%)

**Kativik Regional Government**  
**Financial Statements**  
December 31, 2018

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## Independent Auditor's Report

To the Members of the Council of  
Kativik Regional Government

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### Opinion

We have audited the financial statements of Kativik Regional Government (hereafter "the KRG"), which comprise the statement of financial position as at December 31, 2018, and the statement of surplus (deficit) for the year, the statement of variation of net financial assets (net debt), the statement of financial reserves and reserved funds and the cash flow statement for the year then ended, and notes to financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the KRG as at December 31, 2018, and the results of its operations, the variation in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the KRG in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of matter – Financial information established for fiscal purposes

We draw attention to the fact that the KRG includes certain information in its 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'Habitation (MAMH)

and presented on pages 6, 10 and 11, relates to the determination of the surplus (deficit) for the year for fiscal purposes. Our opinion is not modified in respect of this matter.

### **Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the KRG's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the KRG or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the KRG's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit 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 KRG's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the KRG's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the KRG to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Raymond Chabot Grant Thornton LLP<sup>1</sup>*

Montréal  
April 12, 2019

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<sup>1</sup> CPA auditor, CA public accountancy permit no. A121667

**Kativik Regional Government**  
**Statement of Financial Position**  
December 31, 2018

	<u>2018</u> \$	<u>2017</u> \$
<b>FINANCIAL ASSETS</b>		
Cash (Note 7)	2,382,450	22,697,997
Term deposits, interest rates varying from 1.28% to 2.41%, maturing in 2019	14,426,891	14,364,554
Contributions receivable	23,311,976	15,803,793
Accounts receivable	8,796,024	3,998,257
Investments and loans receivable (Note 4)	8,858,467	9,525,141
Long-term contributions to be recovered for repaying the long-term debt (Note 9 c))	191,949,066	201,304,305
	<u>249,724,874</u>	<u>267,694,047</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	27,003,207	23,069,492
Deferred revenues (Note 8)	4,666,692	6,356,293
Long-term debt (Note 9 a))	205,331,264	215,789,404
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>237,095,455</u>	<u>245,309,481</u>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<u>12,629,419</u>	<u>22,384,566</u>
<b>NON-FINANCIAL ASSETS</b>		
Capital assets (Note 5)	162,470,059	154,047,046
Other non-financial assets – Prepaid expenses and inventories	1,322,073	3,422,085
	<u>163,792,132</u>	<u>157,469,131</u>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>		
Accumulated operating surplus (deficit)	17,285,167	12,930,690
Financial reserves and reserved funds	1,190,056	17,835,919
	<u>18,475,223</u>	<u>30,766,609</u>
Net investment in long-term assets (Note 15)	157,946,328	149,087,088
	<u>176,421,551</u>	<u>179,853,697</u>

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

On behalf of the Council,

Member

Member



**Kativik Regional Government**  
**Statement of Variation of Net Financial Assets (Net Debt)**  
Year ended December 31, 2018

	<u>2018</u>	<u>2017</u>
	\$	\$
Surplus (deficit) for the year	<u>(3,432,147)</u>	<u>(20,647,820)</u>
Capital assets variation		
Acquisition of capital assets	<b>(40,311,878)</b>	(40,177,025)
Capital assets transferred to Northern Villages	<b>14,673,964</b>	61,396,526
Amortization of capital assets	<b>17,214,904</b>	17,014,154
	<u><b>(8,423,010)</b></u>	<u>38,233,655</u>
Other non-financial assets – Prepaid expenses and inventories variation	<u><b>2,100,010</b></u>	<u>(713,822)</u>
	<u><b>2,100,010</b></u>	<u>(713,822)</u>
<b>Variation of net financial assets (net debt)</b>	<u><b>(9,755,147)</b></u>	16,872,013
Net financial assets (net debt), beginning of year	<u><b>22,384,566</b></u>	5,512,553
Net financial assets (net debt), end of year	<u><u><b>12,629,419</b></u></u>	<u><u>22,384,566</u></u>

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

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

Year ended December 31, 2018

	Unappropriated surplus (deficit) (Appendix A) \$	Appropriated surplus (deficit) (Appendix A) \$	Balance, December 31, 2018 \$
<b><i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i></b>			
Balance, beginning of year	(3,191,110)	16,121,800	<b>12,930,690</b>
Surplus (deficit) for the year for fiscal purposes	<u>1,135,152</u>	<u>3,219,325</u>	<u><b>4,354,477</b></u>
Balance, end of year	<u><u>(2,055,958)</u></u>	<u><u>19,341,125</u></u>	<u><u><b>17,285,167</b></u></u>

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

**Kativik Regional Government**  
**Statement of Financial Reserves and Reserved Funds**  
Year ended December 31, 2018

	Balance, January 1, 2018 \$	Transfer from operating activities – Interest \$	Transfer from (to) operating activities – Reserve \$	Transfer to investing activities \$	Balance, December 31, 2018 \$
<b>FINANCIAL RESERVES</b>					
<b>Block Funding</b>					
Buildings and houses	809,132	11,185			<b>820,317</b>
Child care centres – Buildings	11,086,752	153,257	(4,039,608)		<b>7,200,401</b>
Litigation	263,897	3,648			<b>267,545</b>
Information systems	122,614	1,695			<b>124,309</b>
<b>Other</b>					
Ministère des Transports – Vehicles and heavy equipment (Note 10 a))	4,997,681	69,085			<b>5,066,766</b>
Buildings and houses	10,038,139	126,266	2,159,201		<b>12,323,606</b>
Rolling stock – Vehicles	125,624	1,737			<b>127,361</b>
Pivallitiit Northern Villages projects	118,925		(90,000)		<b>28,925</b>
Socio-economic development projects – Makigiarutiit I, II and III	5,952,031	82,624	1,143		<b>6,035,798</b>
Socio-economic development projects – Balance available for future contributions (Note 11)	25,020		1,488,000		<b>1,513,020</b>
Treasury	10,902,306	150,707	(18,705)		<b>11,034,308</b>
Treasury – Internal loans (Note 18)	(10,007,247)		835,604		<b>(9,171,643)</b>
<b>Financial reserves</b>	<u>34,434,874</u>	<u>600,204</u>	<u>335,635</u>	<u>–</u>	<u><b>35,370,713</b></u>
<b>RESERVED FUNDS</b>					
Financing of capital projects in progress (Appendix D)	(16,641,333)			(17,581,702)	<b>(34,223,035)</b>
Balances available under closed capital projects (Appendix F)	42,378				<b>42,378</b>
<b>Reserved funds</b>	<u>(16,598,955)</u>	<u>–</u>	<u>–</u>	<u>(17,581,702)</u>	<u><b>(34,180,657)</b></u>
	<u>17,835,919</u>	<u>600,204</u>	<u>335,635</u>	<u>(17,581,702)</u>	<u><b>1,190,056</b></u>

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

**Kativik Regional Government**  
**Statement of Surplus (Deficit) for the Year**  
Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Local sources			
Makivik Corporation	1,570,201	1,535,901	941,061
Rental and housing charges	1,466,690	1,540,127	1,526,326
Service charges and sales of equipment	331,729	335,812	404,031
Internal supervision and management fees	696,555	711,460	1,289,294
Landing and airport terminal building fees	1,385,000	1,407,593	1,295,600
Interest	455,000	922,326	461,126
Internet communications	6,901,680	6,942,627	6,406,085
Recuperation of accumulated surplus of child care centres as of March 31	1,103,063	1,103,063	932,826
Other	324,313	620,845	440,556
	<b>14,234,231</b>	<b>15,119,754</b>	<b>13,696,905</b>
Contributions			
Provincial contributions	126,983,646	127,754,055	117,625,354
Federal contributions	30,955,587	32,019,689	31,273,570
Other	2,136,940	1,563,115	946,450
	<b>160,076,173</b>	<b>161,336,859</b>	<b>149,845,374</b>
Investments			
Ministère des Affaires municipales et de l'Habitation – Long-term debt		12,519,888	19,174,000
Ministère des Affaires municipales et de l'Habitation		85,351	136,870
Ministère des Transports		71,739	11,844
Ministère de la Sécurité publique		15,568	21,714
Ministère de la Culture et des Communications			764,507
Société de Financement des Infrastructures locales – TECQ Program		3,158,439	
Innovation, Science and Economic Development Canada			15,000,000
Makivik Corporation			630,000
Northern Village of Kuujjuaraapik		49,375	414,186
Northern Village of Kangiqsujuak			313,653
Northern Village of Inukjuak			(219,385)
Kuujjuaq Anglican Church		239,651	
Canadian Heritage			415,845
Secrétariat aux affaires autochtones		211,439	
Société Plan Nord		2,000,000	11,500,000
Qaqqalik Landholding Corporation of Salluit			1,130,872
Other		90,011	5,903
	<b>–</b>	<b>18,441,461</b>	<b>49,300,009</b>
	<b>174,310,404</b>	<b>194,898,074</b>	<b>212,842,288</b>

**Kativik Regional Government**  
**Statement of Surplus (Deficit) for the Year**  
Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
Expenditure			
Municipal Affairs	10,900,334	10,594,403	10,429,656
General Administration	13,200,776	12,074,631	11,484,812
Public Security	19,527,448	20,615,532	18,970,237
Transportation	15,057,075	16,081,006	13,721,093
Inuit Support Program for Hunting, Fishing and Trapping Activities	10,456,407	9,624,619	8,724,389
Regional and Local Development	7,111,032	3,694,148	2,628,402
Sustainable Employment	23,763,827	19,898,745	17,320,742
Building and Housing Operations	8,868,820	8,477,513	7,810,981
Recreation	2,404,729	1,762,956	1,667,236
Child Care Programs	27,179,737	24,921,937	25,625,905
Renewable Resources	11,784,591	10,222,645	9,156,603
Other Programs	32,526,464	28,300,561	27,368,943
Capital assets transferred to Northern Villages		14,846,621	61,566,955
Amortization of capital assets		17,214,904	17,014,154
	<b>182,781,240</b>	<b>198,330,221</b>	<b>233,490,108</b>
<b>Surplus (deficit) for the year</b>	<b>(8,470,836)</b>	<b>(3,432,147)</b>	<b>(20,647,820)</b>

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

**Kativik Regional Government**  
**Operating Surplus (Deficit) for the Year for Fiscal Purposes**  
Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>Surplus (deficit) for the year</b>	<b>(8,470,836)</b>	<b>(3,432,147)</b>	<b>(20,647,822)</b>
Investment revenues		<b>(18,441,461)</b>	<b>(49,300,009)</b>
	<b>–</b>	<b>(18,441,461)</b>	<b>(49,300,009)</b>
<b>RECONCILIATION FOR FISCAL PURPOSES</b>			
<b>Capital assets</b>			
Amortization of capital assets		<b>17,214,904</b>	17,014,154
Capital assets transferred to Northern Villages		<b>14,846,621</b>	61,566,955
	<b>–</b>	<b>32,061,525</b>	78,581,109
<b>Loans and term deposits</b>			
Capital repayment – Loans receivable	<b>970,000</b>	<b>1,057,632</b>	1,225,004
Provision (recovery) for interest on loans receivable		<b>20,134</b>	(103,991)
Provision (recovery) for doubtful loans		<b>1,073,692</b>	(244,387)
Write-off of doubtful loans		<b>54,437</b>	119,269
	<b>970,000</b>	<b>2,205,895</b>	995,895
<b>Financing</b>			
Reimbursement of long-term debt	<b>(22,978,072)</b>	<b>(22,978,073)</b>	(23,243,820)
Ministère des Affaires municipales et de l'Habitation – Long-term debt	<b>13,411,721</b>	<b>13,411,721</b>	13,368,219
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	<b>20,379</b>	<b>20,379</b>	19,981
Ministère des Transports – Long-term debt	<b>4,787,100</b>	<b>4,787,100</b>	5,202,600
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	<b>907,200</b>	<b>907,200</b>	892,300
Secrétariat aux affaires autochtones – Long-term debt	<b>821,871</b>	<b>821,871</b>	811,702
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	<b>1,926,901</b>	<b>1,926,901</b>	1,874,718
	<b>(1,102,900)</b>	<b>(1,102,901)</b>	(1,074,300)
<b>Appropriations</b>			
Investing activities – Acquisition of capital assets (Note 6 a))	<b>(1,964,678)</b>	<b>(1,978,664)</b>	(1,700,386)
Investing activities – Investments in loans receivable (Note 6 b))	<b>(1,930,000)</b>	<b>(1,539,221)</b>	(180,000)
Investing activities – Contribution to capital projects	<b>(1,569,261)</b>	<b>(2,482,710)</b>	6,288,172
Financial reserves and reserved funds	<b>(31,530)</b>	<b>(935,839)</b>	(12,921,175)
Appropriation from accumulated surplus – Beginning of year	<b>12,930,692</b>		
	<b>7,435,223</b>	<b>(6,936,434)</b>	(8,513,389)
	<b>7,302,323</b>	<b>26,228,085</b>	69,989,315
<b>Surplus (deficit) for the year for fiscal purposes</b>	<b>(1,168,513)</b>	<b>4,354,477</b>	41,484

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

**Kativik Regional Government**  
**Investing Surplus (Deficit) for the Year for Fiscal Purposes**  
Year ended December 31, 2018

	<u>2018</u> \$	<u>2017</u> \$
<b>REVENUE</b>		
<b>Revenue from investments</b>		
Ministère des Affaires municipales et de l'Habitation – Long-term debt	12,519,888	19,174,000
Ministère des Affaires municipales et de l'Habitation	85,351	136,870
Ministère des Transports	71,739	11,844
Ministère de la Sécurité publique	15,568	21,714
Ministère de la Culture et des Communications		764,507
Société de Financement des Infrastructures locales – TECQ Program	3,158,439	
Innovation, Science and Economic Development Canada		15,000,000
Makivik Corporation		630,000
Northern Village of Kuujuaaraapik	49,375	414,186
Northern Village of Kangiqsujaq		313,653
Northern Village of Inukjuak		(219,385)
Kuujuaq Anglican Church	239,651	
Canadian Heritage		415,845
Secrétariat aux affaires autochtones	211,439	
Société Plan Nord	2,000,000	11,500,000
Qaqqalik Landholding Corporation of Salluit		1,130,872
Other	90,011	5,903
	<u>18,441,461</u>	<u>49,300,009</u>
<b>RECONCILIATION FOR FISCAL PURPOSES</b>		
<b>Expenditure</b>		
<b>Investment</b>		
General administration	(14,107,931)	(23,067,418)
Public security		
Transportation	(11,225,756)	(7,544,331)
Environmental health	(9,339,620)	(2,509,681)
Urban planning and regional development	(5,638,571)	(7,055,595)
Debt consolidation and refinancing costs	(172,659)	(170,429)
Research and economic development	(1,539,221)	(180,000)
	<u>(42,023,758)</u>	<u>(40,527,454)</u>
<b>Appropriations</b>		
Operating activities – Acquisition of capital assets (Note 6 a))	1,978,664	1,700,386
Operating activities – Investments in loans receivable (Note 6 b))	1,539,221	180,000
Operating activities – Contribution to capital projects	2,482,710	(6,288,172)
	<u>6,000,595</u>	<u>(4,407,786)</u>
	<u>(36,023,163)</u>	<u>(44,935,240)</u>
<b>Surplus (deficit) for the year for fiscal purposes</b>	<u>(17,581,702)</u>	<u>4,364,769</u>

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

**Kativik Regional Government**  
**Cash Flow Statement**  
Year ended December 31, 2018

	<u>2018</u> \$	<u>2017</u> \$
<b>OPERATING ACTIVITIES</b>		
Surplus (deficit) for the year	(3,432,147)	(20,647,820)
Items not affecting liquidity		
Amortization of capital assets	17,214,904	17,014,154
Capital assets transferred to Northern Villages	14,846,621	61,566,955
	<u>28,629,378</u>	<u>57,933,289</u>
Net change in non-cash working capital items (Note 16)	(7,961,824)	11,468,921
Cash flows from operating activities	<u>20,667,554</u>	<u>69,402,210</u>
<b>FINANCING ACTIVITIES</b>		
Issuance of long-term debt	12,519,933	19,174,000
Refinancing of long-term debt	17,402,000	18,235,000
Capital repayment – Long-term debt	(22,978,073)	(23,243,821)
Capital repayment – Long-term debt refinancing	(17,402,000)	(18,235,000)
Long-term contributions to be recovered for repaying the long-term debt	9,355,239	2,995,520
Cash flows from financing activities	<u>(1,102,901)</u>	<u>(1,074,301)</u>
<b>INVESTING IN CAPITAL ASSETS ACTIVITIES</b>		
Acquisition of capital assets	(2,087,978)	(42,878,838)
Decrease (increase) in capital projects in progress	(38,396,558)	2,531,383
Cash flows from investing in capital assets activities	<u>(40,484,536)</u>	<u>(40,347,455)</u>
<b>INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES</b>		
Decrease (increase) in term deposits	(62,338)	13,379
Investments and loans receivable	666,674	815,896
Cash flows from investing in loans and term deposits activities	<u>604,336</u>	<u>829,275</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(20,315,547)</u>	<u>28,809,729</u>
Cash and cash equivalents, beginning of year	22,697,997	(6,111,732)
Cash and cash equivalents, end of year	<u>2,382,450</u>	<u>22,697,997</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	2,382,450	22,697,997
	<u>2,382,450</u>	<u>22,697,997</u>

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



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**Kativik Regional Government**  
**Notes to Financial Statements**  
 December 31, 2018

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**1 - REPORTING ENTITY**

The KRG was established pursuant to Section 239 of the Act respecting Northern villages and the Kativik Regional Government (CQLR, c. V-6.1) (hereafter "the 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 1A and 1B 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**

**Basis of presentation**

Management is responsible for the preparation of the financial statements, which have been prepared in accordance with Canadian public sector accounting standards (hereafter "the accounting standards").

These financial statements include certain financial information determined for fiscal purposes in accordance with the *Manuel de la présentation de l'information financière municipale* published by the Ministère des Affaires municipales et de l'Habitation. This information includes the surplus (deficit) for the year for fiscal purposes presented on pages 10 and 11 and the statement of accumulated operating surplus (deficit) presented on page 6.

**Internal charges and transfers**

These 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.

**Accounting estimates**

The preparation of financial statements in accordance with the accounting standards requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and the appendices. These estimates are based on management's knowledge of current events and actions that the KRG may undertake in the future. Actual results may differ from these estimates.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

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**2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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**

Upon initial measurement, loans receivable are measured at cost (which generally corresponds to the cash transferred), with the exception of loans receivable with significant concessionary terms. Valuation allowances are used to designate loans receivable at the lower of cost and net recoverable amount and, accordingly, reflect the collectability and risk of loss. The assessment is done on an individual loan basis or for a particular class of loans. Valuation allowances are determined using the best estimates available in light of past events and current conditions, and taking into account all circumstances known at the date of the preparation of the financial statements. If a loan is provided for in a valuation allowance, in part or in total, and recovery of the loan is subsequently assessed as likely, the valuation allowance for the loan may be reduced.

The disbursements of loans receivable through Makigiarutiit I and II (#77, #177 and #85), and Makigiarutiit III and IV (#88) are recognized as expenses in the 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 statement of surplus (deficit) for the year. However, the investment in loans receivable is recorded at cost plus related accrued interest in the statement of financial position while an equivalent amount is recorded under the investment in long-term assets equity account. As at December 31, 2018, a provision for doubtful loans of \$2,406,832 (\$1,298,600 as at December 31, 2017), equivalent to 50% to 100% of loans in default, was recorded.

**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

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

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**2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Impairment**

When conditions indicate that a capital asset no longer contributes to the KRG's ability to provide goods and services, or that the value of future economic benefits associated with the capital asset is less than its net book value, the cost of the capital asset is reduced to reflect the decline in the asset's value. Any write-down of capital assets should be accounted for as an expenditure in the statement of surplus (deficit) for the year and no write-down may be subsequently reversed.

**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 Villages' 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 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 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.

**Term deposits**

Term deposits are recorded at cost.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

### **3 - ACCOUNTING CHANGES**

#### **Assets, contingent assets and contractual rights**

On January 1, 2018, the KRG adopted the recommendations of new sections PS 3210, Assets, PS 3320, Contingent Assets, and PS 3380, Contractual Rights, of the *CPA Canada Public Sector Accounting Handbook*. In accordance with the transitional provisions, these new standards, applicable for fiscal years beginning on or after April 1, 2017, have been applied prospectively.

The adoption of these new recommendations did not have a significant impact on KRG's financial statements.

#### **Related parties**

On January 1, 2018, the KRG adopted the recommendations of new sections PS 2200, Related Party Disclosures, and PS 3420, Inter-entity Transactions, of the *CPA Canada Public Sector Accounting Handbook*. In accordance with the transitional provisions, these new standards, applicable for fiscal years beginning on or after April 1, 2017, have been applied prospectively.

The adoption of these new recommendations did not have a significant impact on the KRG's financial statements.

### **4 - INVESTMENTS AND LOANS RECEIVABLE**

a) The investments and loans receivable are as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>Loans receivable and investments approved under Regional and Local Development departments</b>		
Makigiarutiit I and II (#77, #177 and #85) – Loans receivable	<b>4,084,223</b>	4,929,970
Makigiarutiit I and II (#77, #177 and #85) – Investments	<b>3,020,491</b>	3,018,633
Makigiarutiit III and IV (#88) – Loans receivable	<b>4,160,585</b>	2,875,138
	<b>11,265,299</b>	10,823,741
Provision for doubtful loans	<b>(2,406,832)</b>	(1,298,600)
	<b>8,858,467</b>	9,525,141

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

	\$
2019	1,043,620
2020	723,513
2021	692,388
2022	592,655
2023	593,333
2024 and subsequent years	5,212,958
	<b>8,858,467</b>

All loans issued prior to January 1, 2018, for which the applicable repayment terms are not respected, have been classified under the 2024 and subsequent years.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

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

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans receivable</u></b>			
<b>Issued in 2005</b>			
Johnny and Billy Cain Outfitters (Tasiujaq) – Camp acquisition and upgrade (\$24,765) (4 years – without interest)	4,859		4,859
<b>Issued in 2008</b>			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	126,499	376	126,875
Iniitsiaq Women's Shelter (\$210,704) (15 years – 3.25%)	86,492	239	86,731
Fort Chimo Cooperative Association – Hotel expansion (\$250,000) (20 years – 3.5%)	126,878	377	127,255
<b>Issued in 2009</b>			
Laval Fortin Adams Inc. (\$363,700) (15 years – 3.25%)	147,683	408	148,091
Povungnituk Cooperative Association – Hotel expansion (\$500,000) (10 years – 3%)	53,920	137	54,057
Salluit Cooperative Association (\$450,000) (10 years – 3%)	48,636	124	48,760
Jobie Peters – Heavy equipment rental (\$119,000) (8 years – 0.25%)	14,952	16	14,968
<b>Issued in 2010</b>			
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	146,116	31	146,147
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	153,701	33	153,734
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	126,525	322	126,847
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	123,372	26	123,398
<b>Issued in 2011</b>			
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	102,895	328	103,223
Great Whale Cooperative Association Kuujjuarapik (15 years – 0.25%) (\$405,000)	204,411	43	204,454

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans receivable (Continued)</u></b>			
<b>Issued in 2011</b>			
Quaqtaq Cooperative Association (\$370,000) (15 years – 0.25%)	188,775	40	188,815
Tuvaaluk Landholding Corporation (\$210,000) (20 years – 0.25%)	120,081	76	120,157
Nunavik Rotors Inc. (\$500,000) (7 years – 0.25%)	5,922	1	5,923
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	124,526	26	124,552
<b>Issued in 2013</b>			
Nunabec Inc. (\$30,182) (10 years – 4.5%)	16,787	64	16,851
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	54,095	407	54,502
Charlie Adams (\$7,971) (4 years – without interest)	1,221		1,221
Hébergement Communautaire Uvatinut (\$205,000) (15 years – 3.75%)	155,761	496	156,257
Hébergement Communautaire Uvatinut (\$250,000) (15 years – 0.25%)	167,634	36	167,670
Tuvaaluk Landholding Corporation (\$148,000) (10 years – 1%)	39,716	100	39,816
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	327,698	278	327,976
Nunabec Inc. (\$197,718) (10 years – 1%)	104,009	88	104,097
Nunavik Enterprises (Kuujjuaq) (\$500,000) (10 years – 3%)	254,863	649	255,512
Saputik Landholding Corporation of Kangirsuk (\$250,000) (8 years – 3%)	98,168	493	98,661
Auberge Kuujjuaq Inc. (\$250,000) (10 years – 4.49%)	160,120	611	160,731
<b>Issued in 2014</b>			
Pyramid Mountain Camp (\$30,200) (5 years – 4.5%)	4,837	18	4,855
Nunavik Rotors Inc. (\$474,650) (7 years – 1%)	190,196	162	190,358

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans receivable (Continued)</u></b>			
<b>Issued in 2015</b>			
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	217,352	508	217,860
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	206,207	482	206,689
Plein Nord Inc. (\$29,000) (5 years – 2.75%)	9,968	46	10,014
Taqramiut Nipingat (\$158,000) (10 years – 2.5%)	111,804	237	112,041
<b>Issued in 2016</b>			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	14,075	30	14,105
Pyramid Mountain Camp – Acquisition of equipment (\$16,000) (4 years – 2.5%)	4,956	11	4,967
Tivic Inc. (\$113,000) (10 years – 2.5%)	91,240	194	91,434
Vincent Renaud (\$24,500) (6 years – 2.5%)	14,917	32	14,949
<b>Issued in 2018</b>			
Les Entreprises Kayuk Inc. (\$28,000) (4 years – 3.75%)	28,000	441	28,441
Anniturvik LHC (\$427,900) (15 years – 3.5%)	427,900	1,248	429,148
Qiniqtiq LHC (\$500,000) (20 years – 2.75%)	491,451	3,414	494,865
Qaqqalik LHC (\$71,321) (3 years – 2.5%)	57,690	364	58,054
Payne Bay Cooperative Association (\$500,000) (15 years – 2.75%)	495,006	1,156	496,162
Raymond Mickpegak (\$12,000) (4 years – 5.5%)	12,000	147	12,147
	5,663,914	14,315	5,678,229
<b><u>Loans in default</u></b>			
<b>Issued in 2001</b>			
Willie Cain – Lunch's Restaurant (\$28,302) (5 years – without interest)	8,962		8,962
<b>Issued in 2003</b>			
Charlie's Restaurant (\$38,988) (5 years – 5.75%)	37,082	48,070	85,152
Samisa Epoo Pool Hall (\$19,761) (4 years – 6%)	17,619	21,432	39,051
<b>Issued in 2004</b>			
Emma's Café (\$13,639) (2 years – 5.25%)	13,639	15,326	28,965



**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans in default (Continued)</u></b>			
<b>Issued in 2005</b>			
Ida Amagoaluk – Hair Dresser Shop – Puvirnituq (\$16,258) (4 years – 6.25%)	16,258	21,137	37,395
Punnik Camp Ltd. – Kuujjuaq – Camp acquisition (\$173,000) (10 years – 5.75%)	153,474	113,543	267,017
<b>Issued in 2009</b>			
Les Produits Fumés Iqalupijjait Enr. – Expansion (\$25,000) (5 years – 0.25%)	10,685	87	10,772
<b>Issued in 2011</b>			
Susie Oninak Saluarsiak Corner Store (\$23,800) (1 year – 4.5%)	17,491	2,081	19,572
<b>Issued in 2012</b>			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	296,100	747	296,847
<b>Issued in 2013</b>			
Mary Johannes (\$4,900) (1 year – without interest)	4,651		4,651
Alacie Suruslia (\$5,454) (3 years – without interest)	5,454		5,454
<b>Issued in 2014</b>			
Ikumak Services Inc. (\$125,000) (15 years – 3%)	123,377	1,402	124,779
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	7,177	164	7,341
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	976	46,315
Isa Sivuaraapik (\$3,150) (2 years – 3%)	3,148	48	3,196
Arqivik Landholding Corporation Iqaluppik Hotel (\$500,000) (15 years – 3%)	492,893	4,278	497,171
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	329,419	839	330,258
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	356,131	907	357,038
Auberge Kuujjuaq Inc. (\$420,000) (10 years – 3%)	235,900	850	236,750

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans in default (Continued)</u></b>			
<b>Issued in 2015</b>			
8523509 Canada Inc. – Kuujjuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	2,385	36,934
Putulik and Sons – Fish haversting and sales (\$37,000) (6 years – 5.75%)	29,886	2,069	31,955
Arqivik Landholding Corporation (\$500,000) (15 years – 3%)	51,700	786	52,486
<b>Issued in 2016</b>			
Asaluak Enterprises (Ricky Moorhouse) (\$8,000) (2 years – 2.5%)	5,301	78	5,379
Entreprises Munick Watkins (\$20,285) (3 years – 2.5%)	20,285	1,104	21,389
Rita Inukpuk Tukai Restaurant Inukjuak (\$5,000) (3 years – 3%)	5,000	407	5,407
<b>Issued in 2017</b>			
Johnny Peters (\$9,284) (2 years – without interest)	6,343		6,343
	<u>2,327,863</u>	<u>238,716</u>	<u>2,566,579</u>
<b><u>Investments</u></b>			
<b>Issued in 2009</b>			
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
<b>Issued in 2013</b>			
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

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**4 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b>Investments (Continued)</b>			
<b>Issued in 2013</b>			
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
Puvirnituk 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
<b>Issued in 2016</b>			
Avataa Explorations & Logistics Inc. (\$166,800) (preferred shares, December 31, 2025 – 5.5%)	166,800	18,697	185,497
<b>Issued in 2017</b>			
Tasiujaq Cooperative Association (\$180,000) (shares – 10 years)	180,000		180,000
	3,001,794	18,697	3,020,491
	10,993,571	271,728	11,265,299
Provision for doubtful loans	(2,168,572)	(238,260)	(2,406,832)
	8,824,999	33,468	8,858,467

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**5 - CAPITAL ASSETS**

	<b>2018</b>		<b>2017</b>
	<b>Cost</b>	<b>Accumulated amortization</b>	<b>Net book value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Allavik building	13,081,832	9,596,409	3,485,423
Police stations	19,654,326	12,544,109	7,110,217
Other buildings and houses	46,736,929	21,989,965	24,746,964
Vehicles	7,577,806	6,692,893	884,913
Equipment and office furniture	3,324,046	3,277,285	46,761
Housing furniture	2,792,232	2,634,986	157,246
Telecommunication infrastructure	58,561,488	35,511,190	23,050,298
Construction equipment	1,915,429	1,674,683	240,746
Vehicles – Transport (Note 9 a))	1,516,559	1,288,935	227,624
Heavy equipment – Transport (Note 9 a))	7,817,179	4,989,590	2,827,589
Marine infrastructure	46,577,450	9,315,490	37,261,960
	<b>209,555,276</b>	<b>109,515,535</b>	<b>100,039,741</b>
Water points and plans for Northern Villages	545,000	545,000	
Capital projects in progress (Appendix D)	62,430,318		62,430,318
	<b>272,530,594</b>	<b>110,060,535</b>	<b>162,470,059</b>

The amortization expense for the year ended December 31, 2018 amounted to \$17,214,904 (\$17,014,154 in 2017).

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**6 - INVESTING ACTIVITIES**

- a) The transfers to investing activities related to the acquisition of capital assets in 2018 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)	(59,911)		(1,226,402)	(1,286,314)
Allavik Building (#17)			(28,001)	(28,001)
Capital projects management (#28)			(38,750)	(38,750)
Building maintenance (#27)	(31,082)		(7,848)	(38,930)
KRG Houses (#74)	(64,355)			(64,355)
KRPF – Operations (#205 to #223)	(44,336)		(321,842)	(366,177)
Kuururjuaq Park – Operations (#63)	(6,332)			(6,332)
Uumajuit (#53)	(12,160)		(101,890)	(114,050)
Administration (#12)	(11,671)	(8,988)		(20,659)
Development of Parks in Nunavik (#56)	(9,176)			(9,176)
Tursujuq Park – Operations (#62)	(5,920)			(5,920)
	<u>(244,943)</u>	<u>(8,988)</u>	<u>(1,724,733)</u>	<u>(1,978,664)</u>

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

	2018	2017
	\$	\$
Makigiarutiit I and II (#77, #177 and #85) – Loans and investments	12,000	180,000
Makigiarutiit III and IV (#88) – Loans and investments	1,527,221	
	<u>1,539,221</u>	<u>180,000</u>

**7 - BANK OVERDRAFT**

The KRG has authorized lines of credit that bear interest at prime rate (3.95%, 3.2% as at December 31, 2017) 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; \$20,000,000 for Isurruutiit Projects; \$15,000,000 for Tamaani Phase V; \$9,047,000 for Pivaliutiit III; \$1,000,000 for Sustainable Employment Programs and \$1,000,000 for the Kativik Regional Police Force.

Also, the KRG has entered into a credit for foreign exchange contracts for an amount of \$5,000,000 for Tamaani Phase V. This facility was not used as at December 31, 2018.

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - DEFERRED REVENUES**

The deferred revenues are detailed as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Indigenous and Northern Affairs Canada (Sustainable Employment – Illiviq)	<b>249,498</b>	155,779
Indigenous and Northern Affairs Canada (#76)	<b>137,688</b>	137,688
Indigenous and Northern Affairs Canada (#175)	<b>95,000</b>	95,000
Arcticnet Inc. (#61)		11,875
Emploi-Québec (Sustainable Employment)	<b>96,444</b>	
Employment and Social Development Canada (Sustainable Employment)	<b>961,789</b>	294,921
Glencore Canada Corporation(#61)	<b>84,999</b>	15,555
Makivik Corporation (#51)		600,000
Ministère de la Sécurité publique (#205 to #223)	<b>90,097</b>	2,343,134
Ministère de l'Énergie et des Ressources naturelles (#57)		61,106
Ministère de la Justice (#89)	<b>227,372</b>	326,242
Ministère des Affaires municipales et de l'Habitation (#172)	<b>208,070</b>	
Ministère des Transports (#91)		43,550
Ministère de l'Environnement et de la Lutte contre les changements climatiques (#69)	<b>2,515,735</b>	2,271,443
	<u><b>4,666,692</b></u>	<u><b>6,356,293</b></u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**9 - LONG-TERM DEBT**

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

		<u>2018</u> \$	<u>2017</u> \$
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	<b>2,267,000</b>		
Bonds, renewable as at September 9, 2019	<b>8,898,000</b>	<b>11,165,000</b>	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	<b>1,521,000</b>		
Bonds, renewable as at December 9, 2019	<b>5,032,000</b>	<b>6,553,000</b>	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	<b>726,000</b>		
Bonds, renewable as at July 7, 2020	<b>4,087,000</b>	<b>4,813,000</b>	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	<b>580,000</b>		
Bonds, renewable as at March 9, 2021	<b>4,805,000</b>	<b>5,385,000</b>	5,385,000
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	<b>1,402,000</b>		
Bonds, renewable as at May 10, 2021	<b>2,573,000</b>	<b>3,975,000</b>	3,975,000
Bonds, seventy-eighth series, issued October 12, 2011, bearing interest from 1.7% to 4% and maturing as follows			
Bonds, due October 12, 2021	<b>912,000</b>		
Bonds, renewable as at October 12, 2021	<b>1,831,000</b>	<b>2,743,000</b>	2,743,000
Bonds, eighty-third series, issued December 13, 2012, bearing interest from 1.5% to 3.3% and maturing as follows			
Bonds, renewable as at December 13, 2022	<b>7,428,000</b>	<b>7,428,000</b>	7,428,000

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

		<u>2018</u> \$	<u>2017</u> \$
Bonds, eighty-fourth series, issued March 13, 2013, bearing interest from 1.5% to 3.2% and maturing as follows			
Bonds, renewable as at March 13, 2023	<u>6,850,000</u>	6,850,000	14,957,000
Bonds, eighty-fifth series, issued June 12, 2013, bearing interest from 1.4% to 3.2% and maturing as follows			
Bonds, renewable as at June 12, 2023	<u>2,696,000</u>	2,696,000	7,966,000
Bonds, eighty-sixth series, issued November 6, 2013, bearing interest from 1.55% to 3.75% and maturing as follows			
Bonds, renewable as at November 6, 2023	<u>3,936,000</u>	3,936,000	12,387,000
Bonds, eighty-seventh series, issued March 26, 2014, bearing interest from 1.5% to 3.55% and maturing as follows			
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>	10,914,000	12,065,000
Bonds, eighty-eighth series, issued July 9, 2014, bearing interest from 1.3% to 3.25% and maturing as follows			
Bonds, due July 9, 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>	8,001,000	11,021,400
Loans with Caisse centrale Desjardins, issued September 29, 2014, bearing interest from 2.49% to 2.69% and maturing as follows			
Bonds, due September 29, 2019	271,576		
Bonds, renewable as at September 29, 2019	<u>1,013,637</u>	1,285,213	1,556,789



**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

		<u>2018</u>	<u>2017</u>
		\$	\$
Bonds, ninetieth series, issued			
December 3, 2014, bearing interest from			
1.4% to 3.25% and maturing as follows			
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>	9,592,000	11,451,000
Bonds, ninety-first series, issued			
April 1, 2015, bearing interest from			
1.3% to 1.75% and maturing as follows			
Bonds, due April 1, 2019	516,000		
Bonds, due April 1, 2020	528,000		
Bonds, renewable as at April 1, 2020	<u>6,121,000</u>	7,165,000	7,670,000
Bonds, ninety-second series, issued			
June 16, 2015, bearing interest from			
1.3% to 2% and maturing as follows			
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>	5,081,000	6,045,000
Bonds, ninety-third series, issued			
October 28, 2015, bearing interest from			
1.4% to 3.25% and maturing as follows			
Bonds, due October 28, 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>	7,862,000	8,806,000
Loans with Caisse centrale Desjardins, issued			
November 3, 2015, bearing interest at			
2.97% and maturing as follows			
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	252,716		
Bonds, due November 2, 2023	260,221		
Bonds, due November 2, 2024 and			
subsequent years	<u>543,853</u>	1,772,046	1,996,848

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

		<u>2018</u>	<u>2017</u>
		\$	\$
Bonds, ninety-fifth series, issued			
March 9, 2016, bearing interest from			
1.3% to 2% and maturing as follows			
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>	15,075,000	18,005,000
Bonds, ninety-sixth series, issued			
June 22, 2016, bearing interest from			
1.2% to 2.55% and maturing as follows			
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>	9,900,000	10,783,000
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, 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>	2,615,072	3,165,367
Bonds, ninety-eighth series, issued			
October 12, 2016, bearing interest from			
1.2% to 1.75% and maturing as follows			
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>	7,034,000	8,443,000

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

		<u>2018</u>	<u>2017</u>
		\$	\$
Bonds, ninety-ninth series, issued			
March 22, 2017 bearing interest from			
1.2% to 2.85% and maturing as follows			
Bonds, due March 22, 2019	1,917,000		
Bonds, due March 22, 2020	1,964,000		
Bonds, due March 22, 2021	2,013,000		
Bonds, due March 22, 2022	2,062,000		
Bonds, renewable as at March 22, 2022	8,755,000		
Bonds, renewable as at March 22, 2027	<u>2,646,000</u>	19,357,000	21,230,000
Bonds, hundreth series, issued			
May 24, 2017, bearing interest from			
1.15% to 1.85% and maturing as follows			
Bonds, due May 24, 2019	656,000		
Bonds, due May 24, 2020	671,000		
Bonds, due May 24, 2021	684,000		
Bonds, due May 24, 2022	699,000		
Bonds, renewable as at May 24, 2022	<u>3,909,000</u>	6,619,000	7,261,000
Bonds, hundred and first series, issued			
December 5, 2017, bearing interest from			
1.75% to 2.35% and maturing as follows			
Bonds, due December 5, 2019	1,364,000		
Bonds, due December 5, 2020	1,405,000		
Bonds, due December 5, 2021	1,446,000		
Bonds, due December 5, 2022	1,489,000		
Bonds, renewable as at December 5, 2022	<u>1,889,000</u>	7,593,000	8,918,000
Bonds, hundred and second series, issued			
March 7, 2018, bearing interest from			
1.85% to 2.55% and maturing as follows			
Bonds, due March 7, 2019	1,523,000		
Bonds, due March 7, 2020	1,567,000		
Bonds, due March 7, 2021	1,611,000		
Bonds, due March 7, 2022	1,657,000		
Bonds, due March 7, 2023	1,704,000		
Bonds, renewable as at March 7, 2023	<u>1,569,000</u>	9,631,000	

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

		<u>2018</u>	<u>2017</u>
		\$	\$
Bonds, hundred and third series, issued June 6, 2018, bearing interest from 2.00% to 2.80% and maturing as follows			
Bonds, due June 6, 2019	933,000		
Bonds, due June 6, 2020	958,000		
Bonds, due June 6, 2021	986,000		
Bonds, due June 6, 2022	1,014,000		
Bonds, due June 6, 2023	1,043,000		
Bonds, renewable as at June 6, 2023	<u>2,606,000</u>	7,540,000	
Loans with Caisse centrale Desjardins, issued October 3, 2018, bearing interest at 3.75% and maturing as follows			
Bonds, due October 3, 2019	275,901		
Bonds, due October 3, 2020	286,349		
Bonds, due October 3, 2021	297,192		
Bonds, due October 3, 2022	308,447		
Bonds, due October 3, 2023	320,127		
Bonds, due October 3, 2024 and subsequent years	<u>1,791,917</u>	3,279,933	
Bonds, hundred and fifth series, issued November 1, 2018, bearing interest from 2.40% to 2.95% and maturing as follows			
Bonds, due November 1, 2019	1,391,000		
Bonds, due November 1, 2020	1,432,000		
Bonds, due November 1, 2021	1,477,000		
Bonds, due November 1, 2022	1,523,000		
Bonds, due November 1, 2023	1,570,000		
Bonds, renewable as at November 1, 2023	<u>2,078,000</u>	9,471,000	
		<u><u>205,331,264</u></u>	<u><u>215,789,404</u></u>

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

	\$
2019	54,865,247
2020	35,135,911
2021	40,926,825
2022	30,986,163
2023	24,632,348
2024 and subsequent years	<u>18,784,770</u>
	<u><u>205,331,264</u></u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

**9 - LONG-TERM DEBT (Continued)**

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

	<u>2018</u>	<u>2017</u>
	\$	\$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation	<b>141,026,418</b>	144,997,438
Contribution from Northern Villages financed by the Ministère de l'Éducation et de l'Enseignement supérieur – Sports facilities	<b>7,217,847</b>	9,144,748
Contribution from Northern Villages financed by the Secrétariat aux affaires autochtones – Sports facilities	<b>7,180,219</b>	4,722,158
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	<b>2,955,200</b>	3,565,700
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation – Programme d'infrastructures Québec – Municipalités – Sports facilities	<b>864,300</b>	1,065,000
Contribution from the Ministère des Affaires municipales et de l'Habitation	<b>87,782</b>	108,161
Contribution from the Ministère des Transports	<b>30,925,700</b>	35,712,800
Contribution from the Ministère de la Sécurité publique	<b>1,691,600</b>	1,988,300
	<u><b>191,949,066</b></u>	<u><b>201,304,305</b></u>

**10 - TRANSPORT OPERATIONS**

- a) As per the Agreement concerning Block Funding for the Kativik Regional Government (hereafter "the Sivunirmut Agreement") between the Quebec Government and the KRG, 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 \$5,066,766 to the financial reserves as at December 31, 2018.
- 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 Financial Statements**  
December 31, 2018

**11 - 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, 2018 are recorded under Investments and loans receivable. However, certain loans approved during the year or during previous years were not disbursed yet at year-end.

The loans are detailed as follows:

	\$
<b>Makigiarutiit I and II (#77, #177 and #85)</b>	
Charlie Arngak – Corner store expansion	1,020
Margaret Mina & Orlando Eugene Partnership	12,000
Puvirnituq Coop Association – Apartment for employees	500,000
	<u>513,020</u>
<b>Makigiarutiit III and IV (#88)</b>	
Puvirnituq Coop Association – Store and warehouse	500,000
Salluit Coop construction of a corner store & ready-to-eat meals	500,000
	<u>1,000,000</u>
	<u><u>1,513,020</u></u>

An equivalent amount totalling \$1,513,020 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

**PIVALLIUTIIT PROGRAM (Community Infrastructure Projects)**

**Pivallutiit II**

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 (14 x \$90,000) for management fees). The 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, 2018, a total of \$1,235,075 was disbursed by the KRG to thirteen communities, leaving an amount of \$28,925 to be disbursed. An equivalent amount (\$28,925) is set aside in the financial reserves.

**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, 2018, funding applications totalling \$12,430,000 have been submitted by the Northern Villages, Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2018

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**12 - SANARRUTIK AGREEMENT**

In April 2002, the Quebec Government (hereafter "Quebec"), the Makivik Corporation (hereafter "Makivik") and the KRG signed the Partnership Agreement on Economic and Community Development in Nunavik (hereafter "the 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 Financial Statements**  
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**12 - 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 (hereafter "the 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 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. Ulittaniujalik National Park has been created in 2017.

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 2018, the KRG received \$7,682,011 (\$7,325,761 in 2017) from the Sanarrutik Agreement.



**Kativik Regional Government**  
**Notes to Financial Statements**  
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**12 - 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 Financial Statements**  
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**12 - 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 (hereafter "the 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.

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**12 - SANARRUTIK AGREEMENT (Continued)**

**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 (hereafter "the 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.

**13 - ISURRUUTIIT PROGRAM**

**Fourth Capital Plan (Isurruutiit IV)**

On April 23, 2015, an agreement was signed with the Ministère des Affaires municipales et de l'Habitation 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 at December 31, 2018, total expenditures incurred by the KRG under the agreement were \$46,169,377, the total value of approved projects is \$90,795,614 and \$21,913,000 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'Habitation 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 at December 31, 2018, total expenditures incurred by the KRG under the agreement were \$100,817,000, the total value of approved projects was \$100,998,800 and \$100,817,000 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.

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**14 - BLOCK FUNDING AGREEMENT**

The Sivunirmut Agreement between Quebec and the 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 12 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.

In 2018, the indexed amount of \$69,721,513 (\$67,431,446 in 2017) 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.

**Kativik Regional Government**  
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**15 - NET INVESTMENT IN LONG-TERM ASSETS**

	<u>2018</u>	<u>2017</u>
	\$	\$
Investment in capital assets	<b>162,470,059</b>	154,047,046
Investment in loans receivable	<b>8,858,467</b>	9,525,141
Investment in long-term debt	<b>(13,382,198)</b>	(14,485,099)
Net investment in long-term assets, end of year	<b><u>157,946,328</u></b>	<u>149,087,088</u>

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

	<u>2018</u>	<u>2017</u>
	\$	\$
Balance, beginning of year	<b><u>149,087,088</u></b>	<u>187,062,337</u>
Additions		
Acquisition of capital assets	<b>2,087,978</b>	42,878,838
Increase in capital projects in progress	<b>38,505,872</b>	38,647,068
Acquisition of investments and loans receivable	<b>1,539,221</b>	180,000
Provision (recovery) for doubtful loans	<b>(1,073,692)</b>	244,387
Provision for interest on loans receivable	<b>(20,132)</b>	103,990
Write-off of doubtful loans	<b>(54,439)</b>	(119,269)
Increase in long-term contributions to be recovered for repaying the long-term debt	<b>(9,355,239)</b>	(2,995,520)
Capital repayments of long-term debt	<b>40,380,073</b>	41,478,821
	<b><u>72,009,642</u></b>	<u>120,418,315</u>
Disposals		
Capital projects closed during the year	<b>14,955,933</b>	102,745,406
Amortization of capital assets	<b>17,214,904</b>	17,014,154
Capital repayments – Loans receivable	<b>1,057,632</b>	1,225,004
Issuance of long-term debt	<b>12,519,933</b>	19,174,000
Refinancing of long-term debt	<b>17,402,000</b>	18,235,000
	<b><u>63,150,402</u></b>	<u>158,393,564</u>
Balance, end of year	<b><u>157,946,328</u></b>	<u>149,087,088</u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**16 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS**

	<u>2018</u>	<u>2017</u>
	\$	\$
Contributions receivable	(7,508,183)	(486,201)
Accounts receivable	(4,797,767)	5,598,351
Other non-financial assets – Prepaid expenses and inventories	2,100,012	(713,820)
Accounts payable and accrued liabilities	3,933,715	2,821,709
Deferred revenues	(1,689,601)	4,248,882
	<u>(7,961,824)</u>	<u>11,468,921</u>

**17 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

- a) The KRG has entered into contractual obligations which, as at December 31, 2018, are as follows for the next years:

	<u>\$</u>
2019	5,498,504
2020	5,281,310
2021	3,953,280
	<u>14,733,094</u>

**Kativik Regional Government**  
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**17 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS (Continued)**

- 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 2018, and amounting to \$4,577,930, a balance of \$2,490,468 was recorded as payable as at December 31, 2018 and is detailed as follows:

	\$
Northern Village of Kangiqsualujjuaq	169,165
Northern Village of Kuujjuaq	364,111
Northern Village of Tasiujaq	72,092
Northern Village of Aupaluk	55,343
Northern Village of Kangirsuk	113,580
Northern Village of Quaqtaq	42,854
Northern Village of Kangiqsujaq	142,574
Northern Village of Salluit	265,437
Northern Village of Ivujivik	78,179
Northern Village of Akulivik	63,758
Northern Village of Puvirnituq	290,266
Northern Village of Inukjuak	611,928
Northern Village of Umiujaq	93,236
Northern Village of Kuujjuaraapik	127,945
	<u>2,490,468</u>

During the 2018 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.

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**18 - FINANCIAL RESERVE – TREASURY**

The KRG has financed the construction, renovation and purchase of capital assets from its own monetary reserve (hereafter "the Treasury"). The balance as at December 31, 2018 of these internal loans is detailed as follows:

	<u>2018</u> \$	<u>2017</u> \$
<b>Issued in 2000</b>		
Building extension (to be reimbursed by Allavik Building (#17)), bearing interest at 5% and maturing in December 2021 (\$3,600,000)	<b>540,000</b>	720,000
<b>Issued in 2006</b>		
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)	<b>281,767</b>	309,803
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	<b>1,646,082</b>	1,809,789
<b>Issued in 2007</b>		
Warehouse (to be reimbursed by Building Maintenance (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	<b>1,651,702</b>	1,793,911
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	<b>314,482</b>	341,557
<b>Issued in 2009</b>		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	<b>2,921,468</b>	3,116,560
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	<b>238,914</b>	254,868
<b>Issued in 2011</b>		
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)	<b>54,098</b>	70,404
<b>Issued in 2013</b>		
Police stations Kuujjuaq and Kuujjuaraapik (to be reimbursed by Police Stations – Building operations (#14)), bearing interest at 5% and maturing in December 2033 (\$1,828,728)	<b>1,523,130</b>	1,590,355
	<b>9,171,643</b>	10,007,247



**Kativik Regional Government**  
**Notes to Financial Statements**  
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**18 - FINANCIAL RESERVE – TREASURY (Continued)**

The reimbursements for the next years are detailed as follows:

	\$
2019	868,748
2020	903,581
2021	940,176
2022	778,713
2023	818,084
2024 and subsequent years	4,862,341
	<u>9,171,643</u>

**19 - CONTINGENCIES**

The 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 \$1,055,130 have been recorded as potential determinable liabilities in these financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the statement of surplus (deficit) for the year of the financial year in which the settlement occurs.

# Kativik Regional Government

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**Appendix A – Statement of Accumulated Operating Surplus (Deficit) by Department**

Year ended December 31, 2018

	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 \$
<b>BLOCK FUNDING</b>							
Block Funding (#100)	4		8,573,150	3,232,373			11,805,523
		—	8,573,150	3,232,373	—	—	11,805,523
<b>MUNICIPAL AFFAIRS</b>							
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						
		—	—	—	—	—	—
<b>GENERAL ADMINISTRATION</b>							
Administration (#12)	10			9,226,761	(9,226,761)		
Finance Services (#15)	11			(3,678,601)	3,678,601		
Legal Services (#20)	12			(796,562)	796,562		
Communications (#19)	13			(914,018)	914,018		
Human Resources (#48)	14			(2,659,823)	2,659,823		
Training Program (#47)	15	592,359		130,276		722,635	
Succession Management Plan (#148)	16			(42,962)	42,962		
Capital Projects Management (#28)	17	959,420		(1,321,764)	362,344		
Network and Internet Management (#13)	18			(1,189,320)	1,189,320		
		1,551,779	—	(1,246,013)	416,869	722,635	—
<b>PUBLIC SECURITY</b>							
KRPF – Operations (#205 to #223)	19	(3,217,651)		6,553,299	(3,755,040)	(419,392)	
KRPF – Prison Guarding Services (#255 to #273)	21			(868,812)	868,812		
KRPF – Transportation of Detained Persons (#295)	22			(2,206,742)	2,206,742		
KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23			(644,986)	644,986		
KRPF – Crime Prevention (#201)	24						
Civil Security – Operations (#25)	25						
Search and Rescue Boat Maintenance (#296)	26						
Fire Fighter Training Program (#298)	27						
		(3,217,651)	—	2,832,759	(34,500)	(419,392)	—
<b>TRANSPORTATION</b>							
Transports Québec Airports (#310, #311, #313 to #324)	28			(34,500)	34,500		
Transport Canada Airport (#312)	30						
Marine Infrastructure Maintenance (#331)	32	(20,587)		(49,177)	69,764		
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33						
Regional Public Transit (#79)	34	(340,000)		(340,000)		(680,000)	
		(360,587)	—	(423,677)	104,264	(680,000)	—
<b>INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES</b>							
HSP – Administration Program (#50)	36		347,519	107,392			454,911
HSP – Regional Fund (#51)	37		1,700,152	(186,557)			1,513,595
HSP – Local Fund (#52)	39						
		—	2,047,671	(79,165)	—	—	1,968,506

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**Appendix A – Statement of Accumulated Operating Surplus (Deficit) by Department**

Year ended December 31, 2018

	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 \$
<b>REGIONAL AND LOCAL DEVELOPMENT</b>							
Regional Development Fund – Administration (#71)	40			429,726	(429,726)		
Regional Development Fund – Projects (#72)	41						
Community Economic Development Organization (CEDO) (#76)	43			(404,226)	404,226		
Makigiarutiit I and II (#77, #177 and #85)	44			78,096	(78,096)		
Makigiarutiit III and IV (#88)	46		998,176	(686,076)	(70,000)		242,100
Inuit Business and Tourism Contributions (#78)	48			(260,096)	260,096		
Elders Committee (#80)	49						
Improving Living Conditions of Seniors (#83)	50		68,154	260,533	(16,500)		312,187
Equity between Women and Men (#84)	51		68,608	4,892			73,500
Food Sector Development (#86)	52		109,399	106,750			216,149
Social Economy (#87)	53		146,267	170,451			316,718
Regions Support Fund (#172)	54						
Municipalité Amie des Aînés (#174)	55						
Business Equity Fund (#175)	56		457,270	121,394	(70,000)		508,664
		–	1,847,874	(178,556)	–	–	1,669,318
<b>SUSTAINABLE EMPLOYMENT</b>							
Sustainable Employment – Federal Programs	57			(133,349)	133,349		
Sustainable Employment – Provincial Programs	58			133,349	(133,349)		
Tourism – Operations (#170)	59						
		–	–	–	–	–	–
<b>BUILDING AND HOUSING OPERATIONS</b>							
Allavik Building (#17)	60						
Housing Units (Bo-Plex Houses) (#70)	61		33,524	(43,693)		(10,169)	
Courthouse (#18)	62						
KRG Houses (#74)	63						
KRG other Nunavik Buildings (#75)	64						
Warehouse (#73)	65			(71,981)	71,981		
Police Stations – Building Operations (#14 and #204)	66						
Building Maintenance (#27)	67						
		–	33,524	(115,674)	71,981	(10,169)	–
<b>RECREATION</b>							
Recreation Coordination (#30)	68						
Arctic Winter Games (#35)	69						
Cirqiniq (#34)	70						
Kite Ski (#36)	71						
Music (#37)	72						
Local Recreation Coordinators Training (#31)	73		33,456	(17,843)			15,613
		–	33,456	(17,843)	–	–	15,613
<b>CHILD CARE PROGRAMS</b>							
Child Care – Operations (#43)	74						
Special Projects and Transfers to Child Care Centres (#44)	75						
		–	–	–	–	–	–

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Year ended December 31, 2018

	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 \$
<b>RENEWABLE RESOURCES</b>							
Uumajuit (#53)	78						
Protected Areas – MDDEP (#54)	79		106,872	(7,158)			99,714
Integrated Regional Plan (#55)	80		287,304	37,775			325,079
Cleaning of Abandoned Mining Exploration Sites (#57)	81						
Climate Change (#61)	82		123,367	(55,450)			67,917
Environment (#64)	83						
Development of Parks in Nunavik (#56)	84						
Pingualuit Park – Operations (#59)	85						
Pingualuit Park – Infrastructure (#58)	86						
Kuururjuaq Park – Operations (#63)	87						
Kuururjuaq Park – Infrastructure (#60)	88						
Tursujuq Park – Operations (#62)	89						
Tursujuq Park – Infrastructure (#67)	90						
Ulitianiujalik Park – Operations (#65)	91						
Ulitianiujalik Park – Infrastructure (#69)	92						
		–	517,543	(24,833)	–	–	492,710
<b>OTHER PROGRAMS</b>							
Tamaani Internet Service (#7)	93	(1,151,586)		1,534,162		382,576	
Sanarrutik Agreement (#16)	95		3,068,582	320,873			3,389,455
Parnasimautik (#21)	97						
Sapummijit – Crime Victims Assistance Centre (#89)	98						
Community Reintegration Officer (#90)	99						
Nunivaat Statistics Program (#95)	100						
Nunavik Cost of Living Reduction (#96)	101	(13,065)		(2,038,543)		(2,051,608)	
Treasury (#99)	102			558,614	(558,614)		
		(1,164,651)	3,068,582	375,106	(558,614)	(1,669,032)	3,389,455
		(3,191,110)	16,121,800	4,354,477	–	(2,055,958)	19,341,125



# Kativik Regional Government

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

### Block Funding

Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>BLOCK FUNDING (#100)</b>			
Revenue			
Contributions			
Secrétariat aux affaires autochtones	69,721,513	69,721,513	67,431,446
	<u>69,721,513</u>	<u>69,721,513</u>	<u>67,431,446</u>
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,337,534	4,323,655	4,046,264
Technical Assistance Program (#22, #24 and #26)	2,523,184	2,461,802	2,509,014
Land Use Master Plan (#29)	1,019,944	767,191	584,666
KRPF – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	2,038,394	1,981,107	1,678,832
Fire Fighter Training Program (#298)	831,155	544,108	629,579
Transports Québec Airports (#310, #311, #313 to #324)	15,502,276	16,910,375	13,706,016
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,095,337	1,095,337	1,063,422
Regional Public Transit (#79)	579,500	244,743	251,098
Regional Development Fund – Administration (#71)	848,156	571,052	521,107
Regional Development Fund – Projects (#72)	3,547,206	2,323,934	1,664,183
Sustainable Employment – Provincial Programs	5,831,459	5,181,324	4,834,201
Recreation Coordination (#30)	1,247,479	575,459	1,097,005
Cirqiniq (#34)	283,991	232,340	287,781
Arctic Winter Games (#35)	691,068	464,008	97,555
Kite Ski (#36)	76,202	63,193	81,790
Music (#37)	166,905	78,798	123,748
Child Care – Operations (#43)	1,158,897	702,177	810,075
Special Projects and Transfers to Child Care Centres (#44)	18,038,173	17,670,060	17,386,825
Tursujuq Park – Operations (#62)	1,393,433	1,140,101	1,120,992
Pingualuit Park – Operations (#59)	1,647,220	1,366,988	1,430,015
Kuururjuaq Park – Operations (#63)	1,526,450	1,479,854	1,325,780
Ulittaniujalik Park – Operations (#65)	580,535	416,949	75,034
Uumajuit (#53)	1,287,873	1,428,102	1,288,180
Environment (#64)	891,110	619,453	549,925
Development of Parks in Nunavik (#56)	2,862,512	2,845,957	2,181,502
Community Reintegration Officer (#90)	707,868	746,073	679,138
Unallocated			
	<u>70,968,861</u>	<u>66,489,140</u>	<u>60,278,727</u>
Surplus (deficit) for the year	<u>(1,247,348)</u>	<u>3,232,373</u>	<u>7,152,719</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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>BLOCK FUNDING (#100) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – Information system	<b>(310,000)</b>		(500,000)
Financial reserves and reserved funds – Child Care Centres	<b>(1,500,000)</b>		(3,500,000)
	<b>(1,810,000)</b>	<b>–</b>	(4,000,000)
Surplus (deficit) for the year for fiscal purposes	<b>(3,057,348)</b>	<b>3,232,373</b>	3,152,719
Accumulated surplus (deficit), beginning of year	<b>8,573,150</b>	<b>8,573,150</b>	5,420,431
Accumulated surplus (deficit), end of year	<b>5,515,802</b>	<b>11,805,523</b>	8,573,150

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i></b>			
Revenue			
Local sources			
Other		<b>600</b>	3,900
	<b>–</b>	<b>600</b>	3,900
Contributions			
Contribution from Block Funding (#100)	<b>4,337,534</b>	<b>4,323,655</b>	4,046,264
	<b>4,337,534</b>	<b>4,323,655</b>	4,046,264
	<b>4,337,534</b>	<b>4,324,255</b>	4,050,164
Expenditure			
Salaries and fringe benefits	<b>2,669,070</b>	<b>2,751,520</b>	2,482,686
Travel and accommodation	<b>491,400</b>	<b>420,483</b>	454,156
Contracts	<b>43,000</b>	<b>32,924</b>	37,253
Training costs	<b>19,237</b>	<b>19,237</b>	18,550
Telecommunications	<b>92,009</b>	<b>78,100</b>	78,116
Public relations	<b>12,000</b>	<b>12,956</b>	8,500
Office and equipment rental	<b>15,700</b>	<b>14,710</b>	2,112
Vehicle operation costs	<b>27,500</b>	<b>38,651</b>	30,421
Administrative charges	<b>565,800</b>	<b>565,800</b>	547,300
Rental charges	<b>214,706</b>	<b>214,706</b>	210,496
Housing charges	<b>108,223</b>	<b>108,223</b>	106,102
Administrative costs	<b>75,820</b>	<b>63,864</b>	70,114
Insurance	<b>3,069</b>	<b>3,081</b>	4,358
	<b>4,337,534</b>	<b>4,324,255</b>	4,050,164
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	2,523,184	2,461,802	2,509,014
Training assistance subsidy	36,000	35,062	18,010
Other		17,421	1,050
	<b>2,559,184</b>	<b>2,514,285</b>	<b>2,528,074</b>
Expenditure			
Salaries and fringe benefits	797,620	590,226	610,693
Travel and accommodation	225,550	252,930	253,427
Contracts	169,500	361,100	261,062
Training costs	97,357	80,270	183,184
Telecommunications	30,720	31,540	18,646
Administrative charges	376,700	376,700	397,500
Rental charges	40,191	40,191	39,403
Housing charges	108,223	108,223	137,474
Administrative costs	84,323	45,765	59,468
Purchase of material	54,000	57,340	41,625
Shared maintenance expenses	360,000	360,000	315,592
Contributions to Northern Villages	210,000	210,000	210,000
	<b>2,554,184</b>	<b>2,514,285</b>	<b>2,528,074</b>
Surplus (deficit) for the year	<b>5,000</b>	<b>–</b>	<b>–</b>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(5,000)		
	<b>(5,000)</b>	<b>–</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LONG-TERM DEBT FINANCING (#9)</b>			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	2,205	2,205	3,204
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	3,913,312	3,913,312	3,923,411
Secrétariat aux affaires autochtones	99,049	99,049	116,385
Ministère de la Sécurité publique	114,812	114,812	139,364
Ministère de l'Éducation et de l'Enseignement supérieur	213,557	213,557	242,455
Ministère des Transports	898,418	898,418	1,004,631
	<b>5,241,353</b>	<b>5,241,353</b>	<b>5,429,450</b>
Expenditure			
Financing costs	<b>5,241,353</b>	<b>5,241,353</b>	<b>5,429,450</b>
	<b>5,241,353</b>	<b>5,241,353</b>	<b>5,429,450</b>
Surplus (deficit) for the year	–	–	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(21,875,172)	(21,875,172)	(22,169,520)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	13,411,721	13,411,721	13,368,219
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	20,379	20,379	19,981
Secrétariat aux affaires autochtones – Long-term debt	821,871	821,871	811,702
Ministère de la Sécurité publique – Long-term debt	907,200	907,200	892,300
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,926,901	1,926,901	1,874,718
Ministère des Transports – Long-term debt	4,787,100	4,787,100	5,202,600
	–	–	–
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LAND USE MASTER PLAN (#29)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>1,019,944</b>	<b>767,191</b>	584,666
	<b>1,019,944</b>	<b>767,191</b>	584,666
Expenditure			
Salaries and fringe benefits	<b>431,087</b>	<b>363,271</b>	255,890
Travel and accommodation	<b>82,800</b>	<b>22,209</b>	32,452
Contracts	<b>203,100</b>	<b>82,679</b>	38,642
Training costs	<b>1,639</b>	<b>3,470</b>	1,093
Telecommunications	<b>17,825</b>	<b>17,325</b>	12,455
Administrative charges	<b>133,000</b>	<b>133,000</b>	110,300
Rental charges	<b>13,750</b>	<b>13,750</b>	13,480
Housing charges	<b>115,402</b>	<b>115,402</b>	106,102
Administrative costs	<b>21,341</b>	<b>16,085</b>	14,252
	<b>1,019,944</b>	<b>767,191</b>	584,666
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ADMINISTRATION (#12)</b>			
Revenue			
Local sources			
Administrative charges	11,451,911	11,761,950	10,878,011
Office supplies and telecommunication charges	855,607	855,607	653,184
Régie de l'Énergie			65,000
Other		28,822	6,689
	<b>12,307,518</b>	<b>12,646,379</b>	<b>11,602,884</b>
Expenditure			
Salaries and fringe benefits	1,802,006	1,949,145	1,702,785
Travel and accommodation	76,500	67,070	47,818
Contracts	119,000	188,011	152,922
Training costs	10,594	10,594	10,751
Telecommunications	155,685	147,432	146,460
Office and equipment rental	112,387	40,118	39,288
Vehicle operation costs	76,500	119,504	94,707
Rental charges	308,614	308,614	224,125
Housing charges	133,715	133,715	205,823
Administrative costs	144,450	156,465	149,788
Insurance	43,847	42,064	12,868
Purchase of material	15,000	61,431	43,288
Christmas activities	163,000	136,618	99,250
Contribution to Housing Units (Bo-Plex Houses) (#70)		38,178	33,243
	<b>3,161,298</b>	<b>3,398,959</b>	<b>2,963,116</b>
Surplus (deficit) for the year	<b>9,146,220</b>	<b>9,247,420</b>	<b>8,639,768</b>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(10,000)	(20,659)	–
	<b>(10,000)</b>	<b>(20,659)</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>9,136,220</b>	<b>9,226,761</b>	<b>8,639,768</b>
Internal transfers	<b>(9,136,220)</b>	<b>(9,226,761)</b>	<b>(8,639,768)</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>FINANCE SERVICES (#15)</b>			
Revenue			
Contributions			
Training assistance subsidy		<b>13,470</b>	
	<b>–</b>	<b>13,470</b>	<b>–</b>
Expenditure			
Salaries and fringe benefits	<b>2,454,235</b>	<b>2,311,834</b>	2,114,501
Travel and accommodation	<b>31,650</b>	<b>33,417</b>	17,306
Contracts	<b>519,000</b>	<b>501,474</b>	406,553
Training costs	<b>15,955</b>	<b>26,455</b>	13,963
Telecommunications	<b>107,310</b>	<b>106,632</b>	109,230
Rental charges	<b>264,416</b>	<b>264,416</b>	259,231
Other rental charges	<b>4,500</b>	<b>4,024</b>	4,024
Housing charges	<b>294,408</b>	<b>294,408</b>	257,264
Administrative costs	<b>146,698</b>	<b>149,411</b>	84,176
	<b>3,838,172</b>	<b>3,692,071</b>	3,266,248
Surplus (deficit) for the year for fiscal purposes	<b>(3,838,172)</b>	<b>(3,678,601)</b>	(3,266,248)
Internal transfers	<b>3,838,172</b>	<b>3,678,601</b>	3,266,248
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>



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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LEGAL SERVICES (#20)</b>			
Revenue			
Contributions			
Training assistance subsidy		<b>17,056</b>	
	<b>–</b>	<b>17,056</b>	<b>–</b>
Expenditure			
Salaries and fringe benefits	<b>378,951</b>	<b>414,701</b>	349,031
Travel and accommodation	<b>22,300</b>	<b>21,671</b>	14,424
Contracts	<b>85,500</b>	<b>77,851</b>	42,134
Training costs	<b>3,866</b>	<b>3,146</b>	3,596
Telecommunications	<b>20,171</b>	<b>19,416</b>	19,360
Rental charges	<b>84,613</b>	<b>84,613</b>	82,954
Housing charges	<b>140,222</b>	<b>140,222</b>	137,474
Administrative costs	<b>40,336</b>	<b>51,998</b>	46,721
	<b>775,959</b>	<b>813,618</b>	695,694
Surplus (deficit) for the year for fiscal purposes	<b>(775,959)</b>	<b>(796,562)</b>	(695,694)
Internal transfers	<b>775,959</b>	<b>796,562</b>	695,694
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>COMMUNICATIONS (#19)</b>			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	468,645	428,134	554,960
Travel and accommodation	76,950	15,431	33,425
Contracts	169,600	135,239	28,505
Translation costs	120,000	30,349	105,086
Training costs	2,727	2,727	3,269
Rental charges	51,826	51,826	50,809
Annual report	80,000	5,339	74,640
Telecommunications	28,100	24,901	33,698
Administrative costs	66,532	40,887	45,669
Public relations	150,000	38,963	19,630
Housing charges	140,222	140,222	94,116
	<b>1,354,602</b>	<b>914,018</b>	<b>1,043,807</b>
Surplus (deficit) for the year for fiscal purposes	<b>(1,354,602)</b>	<b>(914,018)</b>	<b>(1,043,807)</b>
Internal transfers	<b>1,354,602</b>	<b>914,018</b>	<b>1,043,807</b>
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>HUMAN RESOURCES (#48)</i></b>			
Revenue			
Contributions			
Training assistance subsidy			25,910
	<b>—</b>	<b>—</b>	<b>25,910</b>
Expenditure			
Salaries and fringe benefits	<b>1,227,333</b>	<b>1,389,679</b>	1,039,428
Travel and accommodation	<b>70,500</b>	<b>69,847</b>	51,723
Contracts	<b>490,000</b>	<b>638,462</b>	450,399
Training costs	<b>6,795</b>	<b>17,393</b>	6,909
Rental charges	<b>172,400</b>	<b>172,400</b>	169,019
Housing charges	<b>204,918</b>	<b>204,918</b>	231,228
Telecommunications	<b>44,080</b>	<b>42,172</b>	42,056
Administrative costs and office equip. fixed rental	<b>121,472</b>	<b>72,585</b>	40,064
Advertising	<b>35,000</b>	<b>51,810</b>	66,754
Recruitment agencies	<b>50,000</b>		77,249
Other settlement		<b>557</b>	434,739
	<b>2,422,498</b>	<b>2,659,823</b>	2,609,568
Surplus (deficit) for the year for fiscal purposes	<b>(2,422,498)</b>	<b>(2,659,823)</b>	(2,583,658)
Internal transfers	<b>2,422,498</b>	<b>2,659,823</b>	2,583,658
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>—</b>	<b>—</b>	<b>—</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TRAINING PROGRAM (#47)</b>			
Revenue			
Local sources			
Training charges	<b>239,599</b>	<b>239,600</b>	227,709
	<b>239,599</b>	<b>239,600</b>	<b>227,709</b>
Contributions			
Training assistance subsidy		<b>4,959</b>	
	<b>–</b>	<b>4,959</b>	<b>–</b>
	<b>239,599</b>	<b>244,559</b>	<b>227,709</b>
Expenditure			
Travel and accommodation	<b>230,000</b>	<b>23,920</b>	29,949
Contracts		<b>4,819</b>	
Training costs	<b>301,000</b>	<b>85,544</b>	157,144
	<b>531,000</b>	<b>114,283</b>	187,093
Surplus (deficit) for the year	<b>(291,401)</b>	<b>130,276</b>	40,616
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(300,958)</b>		
	<b>(300,958)</b>	<b>–</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>(592,359)</b>	<b>130,276</b>	40,616
Accumulated surplus (deficit), beginning of year	<b>592,359</b>	<b>592,359</b>	551,743
Accumulated surplus (deficit), end of year	<b>–</b>	<b>722,635</b>	592,359

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>SUCCESSION MANAGEMENT PLAN (#148)</i></b>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation	<b>42,400</b>	<b>9,361</b>	
Training costs	<b>90,000</b>	<b>33,601</b>	
	<b>132,400</b>	<b>42,962</b>	—
Surplus (deficit) for the year for fiscal purposes	<b>(132,400)</b>	<b>(42,962)</b>	—
Internal transfers	<b>132,400</b>	<b>42,962</b>	
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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>CAPITAL PROJECTS MANAGEMENT (#28)</b>			
Revenue			
Local sources			
Internal supervision and management fees	696,555	711,460	1,289,294
Other		84,558	
	696,555	796,018	1,289,294
Contributions			
Secrétariat aux affaires autochtones	252,000	252,000	252,000
Training assistance subsidy		18,000	
	252,000	270,000	252,000
	948,555	1,066,018	1,541,294
Expenditure			
Salaries and fringe benefits	1,017,867	979,058	1,057,529
Travel and accommodation	140,560	125,584	149,667
Contracts	63,000	151,983	76,817
Training costs	8,320	11,772	8,122
Telecommunications	79,368	76,293	65,330
Vehicle operation costs	23,000	13,831	26,276
Administrative charges	371,700	371,700	234,200
Rental charges	130,093	130,093	127,542
Housing charges	324,249	324,249	292,927
Administrative costs	61,750	61,025	51,163
Insurance	43,427	46,072	35,445
Purchase of material	10,000	8,545	14,083
Contribution to Northern Villages – Pivaliutiit			
Northern Villages Project		90,000	61,075
	2,273,334	2,390,205	2,200,176
Surplus (deficit) for the year	(1,324,779)	(1,324,187)	(658,882)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(22,628)	(38,750)	(14,912)
Investing activities – Contributions to capital projects		(48,827)	(360,000)
Financial reserves and reserved funds		90,000	421,075
	(22,628)	2,423	46,163
Surplus (deficit) for the year for fiscal purposes	(1,347,407)	(1,321,764)	(612,719)
Internal transfers	387,987	362,344	
Accumulated surplus (deficit), beginning of year	959,420	959,420	1,572,139
Accumulated surplus (deficit), end of year	–	–	959,420

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>NETWORK AND INTERNET MANAGEMENT (#13)</b>			
Revenue			
Local sources			
Network internal charges	<b>482,678</b>	<b>482,239</b>	423,526
	<b>482,678</b>	<b>482,239</b>	423,526
Expenditure			
Salaries and fringe benefits	<b>986,562</b>	<b>865,720</b>	950,616
Travel and accommodation	<b>140,400</b>	<b>67,677</b>	51,906
Contracts	<b>172,000</b>	<b>39,619</b>	83,920
Training costs	<b>6,438</b>	<b>10,638</b>	7,348
Telecommunications	<b>60,904</b>	<b>62,066</b>	60,647
Rental charges	<b>118,458</b>	<b>118,458</b>	116,136
Housing charges	<b>178,334</b>	<b>178,334</b>	243,576
Purchase of material	<b>57,000</b>	<b>45,176</b>	39,214
Computer and equipment supplies	<b>157,000</b>	<b>86,490</b>	235,276
Licences	<b>139,500</b>	<b>76,061</b>	88,439
Administrative costs	<b>229,604</b>	<b>121,320</b>	13,026
	<b>2,246,200</b>	<b>1,671,559</b>	1,890,104
Surplus (deficit) for the year	<b>(1,763,522)</b>	<b>(1,189,320)</b>	(1,466,578)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Contributions to capital projects	<b>(310,000)</b>		(705,000)
Financial reserves and reserved funds	<b>310,000</b>		705,000
	<b>–</b>	<b>–</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>(1,763,522)</b>	<b>(1,189,320)</b>	(1,466,578)
Internal transfers	<b>1,763,522</b>	<b>1,189,320</b>	1,466,578
Accumulated surplus (deficit), beginning of year	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

# Kativik Regional Government

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

### Public Security

Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>KRPF – OPERATIONS (#205 TO #223)</b>			
Revenue			
Local sources			
Other		28,345	4,497
	–	28,345	4,497
Contributions			
Public Safety Canada – Tripartite	9,198,023	12,098,130	8,994,485
Ministère de la Sécurité publique – Tripartite	8,490,482	11,209,553	8,302,602
Ministère de la Sécurité publique – Bilateral	3,200,000	3,282,979	3,200,000
	20,888,505	26,590,662	20,497,087
	20,888,505	26,619,007	20,501,584
Expenditure			
Salaries and fringe benefits	10,066,338	11,319,443	11,072,990
Travel and accommodation	359,374	424,981	417,953
Contracts	189,000	78,809	216,110
Training costs	120,000	243,228	242,797
Telecommunications	329,968	252,865	272,702
Vehicle operation costs	590,549	637,195	527,865
Administrative charges	1,343,383	1,647,347	1,341,012
Rental charges	210,695	215,231	206,548
Rental charges – Police stations	2,115,558	2,154,754	2,074,067
Housing charges	1,827,527	1,676,832	1,406,962
Office and equipment rental	45,000	39,891	28,773
Administrative costs	212,453	220,922	232,388
Insurance	21,867	39,294	30,884
Purchase of material and prevention program	230,000	278,968	186,560
Search and rescue			4,922
Other settlement		160,000	321,617
	17,661,712	19,389,760	18,584,150
Surplus (deficit) for the year	3,226,793	7,229,247	1,917,434



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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>KRPF – OPERATIONS (#205 TO #223) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	<b>(248,000)</b>	<b>(366,178)</b>	(246,206)
Financial reserves and reserved funds	<b>(300,000)</b>	<b>(309,770)</b>	(300,000)
	<b>(548,000)</b>	<b>(675,948)</b>	(546,206)
Surplus (deficit) for the year for fiscal purposes	<b>2,678,793</b>	<b>6,553,299</b>	1,371,228
Internal transfers	<b>(138,000)</b>	<b>(34,500)</b>	(138,000)
Internal transfers – KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	<b>(777,204)</b>	<b>(644,986)</b>	(484,556)
Internal transfers – KRPF – Prison Guarding Services (#255 to #273)	<b>(740,000)</b>	<b>(868,812)</b>	(646,219)
Internal transfers – KRPF – Transportation of Detained Persons (#295)	<b>(1,900,000)</b>	<b>(2,206,742)</b>	(1,883,387)
Accumulated surplus (deficit), beginning of year	<b>(3,217,651)</b>	<b>(3,217,651)</b>	(1,436,717)
Accumulated surplus (deficit), end of year	<b>(4,094,062)</b>	<b>(419,392)</b>	(3,217,651)

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KRPF – PRISON GUARDING SERVICES (#255 TO #273)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>255,000</b>	<b>255,000</b>	255,000
	<b>255,000</b>	<b>255,000</b>	255,000
Expenditure			
Salaries and fringe benefits	<b>965,000</b>	<b>865,864</b>	689,880
Prisoner meals and other		<b>227,912</b>	181,339
Administrative charges	<b>30,000</b>	<b>30,000</b>	30,000
Purchase of material		<b>36</b>	
	<b>995,000</b>	<b>1,123,812</b>	901,219
Surplus (deficit) for the year for fiscal purposes	<b>(740,000)</b>	<b>(868,812)</b>	(646,219)
Internal transfers – KRPF – Operations (#205 to #223)	<b>740,000</b>	<b>868,812</b>	646,219
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KRPF – TRANSPORTATION OF DETAINED PERSONS (#295)</b>			
Revenue			
	–	–	–
Expenditure			
Travel and accommodation	<b>1,900,000</b>	<b>2,206,742</b>	1,883,387
	<b>1,900,000</b>	<b>2,206,742</b>	1,883,387
Surplus (deficit) for the year for fiscal purposes	<b>(1,900,000)</b>	<b>(2,206,742)</b>	(1,883,387)
Internal transfers – KRPF – Operations (#205 to #223)	<b>1,900,000</b>	<b>2,206,742</b>	1,883,387
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KRPF – REGIONAL SUPPORT SERVICES</b>			
<b>(COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)</b>			
Revenue			
	–	–	–
Expenditure			
Salaries and fringe benefits	731,205	565,748	396,244
Travel and accommodation	14,000	42,462	11,958
Housing charges	31,999	31,999	74,730
Purchase of material		4,777	1,624
	<b>777,204</b>	<b>644,986</b>	<b>484,556</b>
Surplus (deficit) for the year for fiscal purposes	<b>(777,204)</b>	<b>(644,986)</b>	<b>(484,556)</b>
Internal transfers – KRPF – Operations (#205 to #223)	<b>777,204</b>	<b>644,986</b>	<b>484,556</b>
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>KRPF – CRIME PREVENTION (#201)</i></b>			
Revenue			
Local sources			
Other		<b>19,205</b>	4,950
	<b>–</b>	<b>19,205</b>	4,950
Contributions			
Sanarrutik Amendment (#3) – Ungaluk	<b>868,665</b>	<b>596,495</b>	269,838
	<b>868,665</b>	<b>596,495</b>	269,838
	<b>868,665</b>	<b>615,700</b>	274,788
Expenditure			
Salaries and fringe benefits	<b>507,615</b>	<b>386,630</b>	141,682
Travel and accommodation	<b>172,969</b>	<b>47,725</b>	33,293
Contracts	<b>1,500</b>	<b>35</b>	210
Training costs	<b>10,000</b>	<b>12,360</b>	11,973
Purchase of material	<b>20,000</b>	<b>22,323</b>	1,021
Administrative costs	<b>10,246</b>	<b>292</b>	11,879
Housing charges	<b>146,335</b>	<b>146,335</b>	74,730
	<b>868,665</b>	<b>615,700</b>	274,788
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>CIVIL SECURITY – OPERATIONS (#25)</i></b>			
Revenue			
Local sources			
Other		<b>2,474</b>	
	<b>–</b>	<b>2,474</b>	<b>–</b>
Contributions			
Contribution from Block Funding (#100)	<b>2,038,394</b>	<b>1,981,107</b>	1,678,832
Ministère de la Sécurité Publique	<b>205,000</b>	<b>118,335</b>	
	<b>2,243,394</b>	<b>2,099,442</b>	<b>1,678,832</b>
	<b>2,243,394</b>	<b>2,101,916</b>	<b>1,678,832</b>
Expenditure			
Salaries and fringe benefits	<b>564,942</b>	<b>604,928</b>	395,286
Travel and accommodation	<b>109,900</b>	<b>97,399</b>	79,020
Contracts	<b>117,500</b>	<b>90,843</b>	58,122
Training costs	<b>62,889</b>	<b>32,184</b>	32,541
Telecommunications	<b>16,550</b>	<b>13,909</b>	14,168
Administrative charges	<b>259,600</b>	<b>259,600</b>	250,700
Housing charges	<b>31,999</b>	<b>31,999</b>	31,372
Rental charges	<b>65,147</b>	<b>65,147</b>	63,854
Vehicle operation costs	<b>9,850</b>	<b>1,921</b>	10,032
Administrative costs	<b>41,725</b>	<b>30,117</b>	18,799
Purchase of material	<b>205,000</b>	<b>146,365</b>	4,232
Fire prevention week	<b>25,000</b>	<b>14,008</b>	22,386
Contributions to Northern Villages – Fire prevention operations	<b>733,292</b>	<b>713,496</b>	698,320
	<b>2,243,394</b>	<b>2,101,916</b>	<b>1,678,832</b>
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>SEARCH AND RESCUE BOAT MAINTENANCE</b>			
<b>(#296)</b>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	<b>416,000</b>	<b>289,289</b>	282,761
	<b>416,000</b>	<b>289,289</b>	282,761
Expenditure			
Travel and accommodation	<b>54,000</b>		36,078
Boat preventive maintenance	<b>122,000</b>	<b>123,624</b>	145,387
Radar equipment	<b>110,000</b>	<b>81,183</b>	805
Outboard motors	<b>90,000</b>	<b>52,365</b>	58,321
Purchase of material		<b>296</b>	62
Insurance	<b>40,000</b>	<b>31,821</b>	39,426
Contracts			2,682
	<b>416,000</b>	<b>289,289</b>	282,761
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>FIRE FIGHTER TRAINING PROGRAM (#298)</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>831,155</b>	<b>544,108</b>	629,579
Training assistance subsidy	<b>186,489</b>	<b>248,766</b>	91,531
	<b>1,017,644</b>	<b>792,874</b>	721,110
Expenditure			
Salaries and fringe benefits	<b>131,487</b>	<b>126,272</b>	131,075
Travel and accommodation	<b>30,900</b>	<b>31,492</b>	84,344
Training costs	<b>453,332</b>	<b>317,654</b>	160,808
Contracts	<b>200,000</b>	<b>116,094</b>	73,272
Administrative charges	<b>108,400</b>	<b>108,400</b>	108,300
Housing charges	<b>31,999</b>	<b>31,999</b>	31,372
Purchase of material	<b>31,000</b>	<b>30,012</b>	125,880
Project management fees	<b>15,000</b>	<b>15,000</b>	
Administrative costs	<b>15,526</b>	<b>15,951</b>	6,059
	<b>1,017,644</b>	<b>792,874</b>	721,110
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)</b>			
Revenue			
Local sources			
Proceeds from insurance			645
Service charges and other		<b>10,839</b>	39,380
	<b>–</b>	<b>10,839</b>	40,025
Contributions			
Contribution from Block Funding (#100)	<b>15,502,276</b>	<b>16,910,375</b>	13,706,016
Training assistance subsidy		<b>18,000</b>	11,972
	<b>15,502,276</b>	<b>16,928,375</b>	13,717,988
	<b>15,502,276</b>	<b>16,939,214</b>	13,758,013
Expenditure			
Salaries and fringe benefits	<b>6,917,688</b>	<b>7,822,922</b>	5,943,876
Travel and accommodation	<b>549,500</b>	<b>722,595</b>	520,172
Contracts	<b>877,000</b>	<b>819,215</b>	684,237
Training costs	<b>236,869</b>	<b>141,376</b>	272,951
Telecommunications	<b>183,722</b>	<b>214,523</b>	143,582
Administrative charges	<b>2,022,000</b>	<b>2,022,000</b>	1,874,900
Rental charges	<b>60,710</b>	<b>60,710</b>	52,261
Housing charges	<b>407,678</b>	<b>407,678</b>	231,228
Purchase of material	<b>182,000</b>	<b>215,444</b>	86,775
Shared maintenance expenses	<b>600,000</b>	<b>600,000</b>	526,200
Heating oil	<b>800,000</b>	<b>958,459</b>	856,428
Electricity	<b>142,000</b>	<b>161,996</b>	347,213
Insurance	<b>168,923</b>	<b>164,682</b>	182,499
Vehicle operation costs	<b>1,045,000</b>	<b>1,155,280</b>	876,248
Administrative costs	<b>166,986</b>	<b>215,520</b>	153,500
Other settlement		<b>5,000</b>	253
	<b>14,360,076</b>	<b>15,687,400</b>	12,752,323
Surplus (deficit) for the year	<b>1,142,200</b>	<b>1,251,814</b>	1,005,690

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(105,200)	(181,896)	(171,458)
Investing activities – Vehicles and heavy equipment (Note 6 a))	(1,175,000)	(1,104,418)	(972,232)
	<b>(1,280,200)</b>	<b>(1,286,314)</b>	<b>(1,143,690)</b>
Surplus (deficit) for the year for fiscal purposes	<b>(138,000)</b>	<b>(34,500)</b>	<b>(138,000)</b>
Internal transfers	<b>138,000</b>	<b>34,500</b>	<b>138,000</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TRANSPORT CANADA AIRPORT (#312)</b>			
Revenue			
Local sources			
Landing fees	775,000	783,515	732,996
Airport terminal building fees	610,000	624,078	562,604
Rental and service charges	34,729	27,901	27,386
Employees rental	38,868	48,117	35,485
Land lease	98,244	95,068	113,287
Concessions	22,800	24,700	
Other		11,730	28,129
	<b>1,579,641</b>	<b>1,615,109</b>	<b>1,499,887</b>
Contributions			
Transport Canada – Operations	1,173,588	807,542	973,479
	<b>1,173,588</b>	<b>807,542</b>	<b>973,479</b>
	<b>2,753,229</b>	<b>2,422,651</b>	<b>2,473,366</b>
Expenditure			
Salaries and fringe benefits	1,187,996	939,492	1,073,056
Travel and accommodation	42,000	77,170	42,250
Contracts	216,500	141,816	67,022
Airport security services		123,511	147,223
Training costs	28,508	18,262	9,301
Telecommunications	49,445	40,170	50,518
Administrative charges	100,000	100,000	100,000
Rental charges	35,538	35,538	34,841
Purchase of material	30,000	20,035	33,124
Heating oil	200,000	164,944	158,107
Electricity	56,500	43,035	73,823
Municipal services	200,000	142,053	136,729
Shared maintenance expenses	140,000	140,000	140,000
Insurance	12,592	12,150	11,366
Vehicle operation costs	210,000	165,273	221,824
Administrative costs	44,150	190,873	27,923
Runway de-icing material	180,000	68,329	129,321
	<b>2,733,229</b>	<b>2,422,651</b>	<b>2,456,428</b>
Surplus (deficit) for the year	<b>20,000</b>	<b>–</b>	<b>16,938</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>TRANSPORT CANADA AIRPORT (#312)</i></b>			
<b><i>(Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	<b>(20,000)</b>		(16,938)
	<b>(20,000)</b>	–	(16,938)
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MARINE INFRASTRUCTURE MAINTENANCE (#331)</b>			
Revenue			
Contributions			
Ministère des Transports		<b>(47,236)</b>	
	<b>–</b>	<b>(47,236)</b>	<b>–</b>
Expenditure			
Salaries and fringe benefits			
Travel and accommodation		<b>(239)</b>	4,773
Contracts		<b>2,180</b>	41,696
Purchase of material			18
	<b>–</b>	<b>1,941</b>	46,487
Surplus (deficit) for the year for fiscal purposes		<b>(49,177)</b>	(46,487)
Internal transfers	<b>20,587</b>	<b>69,764</b>	
Accumulated surplus (deficit), beginning of year	<b>(20,587)</b>	<b>(20,587)</b>	25,900
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	(20,587)

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>USIJIIT – ADAPTED TRANSPORTATION OF HANDICAPPED PERSONS AND CERTAIN BASIC PUBLIC TRANSIT SERVICES (#350)</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>1,095,337</b>	<b>1,095,337</b>	1,063,422
	<b>1,095,337</b>	<b>1,095,337</b>	1,063,422
Expenditure			
Northern Village of Kangiqsualujjuaq	<b>71,983</b>	<b>71,983</b>	69,538
Northern Village of Kuujjuaq	<b>130,456</b>	<b>130,456</b>	128,404
Northern Village of Tasiujaq	<b>39,556</b>	<b>39,556</b>	37,916
Northern Village of Aupaluk	<b>34,629</b>	<b>34,629</b>	35,043
Northern Village of Kangirsuk	<b>66,696</b>	<b>66,696</b>	64,997
Northern Village of Quaqaq	<b>48,538</b>	<b>48,539</b>	46,896
Northern Village of Kangiqsujuaq	<b>54,545</b>	<b>54,544</b>	51,558
Northern Village of Salluit	<b>94,430</b>	<b>94,431</b>	92,562
Northern Village of Ivujivik	<b>46,532</b>	<b>46,532</b>	44,787
Northern Village of Akulivik	<b>60,842</b>	<b>60,841</b>	58,187
Northern Village of Puvirnituq	<b>132,032</b>	<b>132,032</b>	125,930
Northern Village of Inukjuak	<b>121,929</b>	<b>121,929</b>	118,899
Northern Village of Umiujaq	<b>44,588</b>	<b>44,588</b>	43,702
Northern Village of Kuujjuaraapik	<b>76,881</b>	<b>76,881</b>	75,403
Administrative charges	<b>71,700</b>	<b>71,700</b>	69,600
	<b>1,095,337</b>	<b>1,095,337</b>	1,063,422
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REGIONAL PUBLIC TRANSIT (#79)</b>			
Revenue			
Contributions			
Ministère des Transports	<b>340,000</b>		
Contribution from Block Funding (#100)	<b>579,500</b>	<b>244,743</b>	251,098
Contribution from Regional Development Fund – Projects (#72)	<b>50,000</b>	<b>50,000</b>	50,000
Training assistance subsidy			31,489
	<b>969,500</b>	<b>294,743</b>	<b>332,587</b>
Expenditure			
Salaries and fringe benefits			40,000
Travel and accommodation			215
Contracts		<b>5,245</b>	17,108
Telecommunications			6,689
Administrative charges	<b>79,500</b>	<b>79,500</b>	57,900
Rental charges			7,258
Administrative costs			3,417
Contribution to Northern Villages – Operations – Kangiqsualujjuaq	<b>37,952</b>	<b>37,952</b>	47,690
Contribution to Northern Villages – Operations – Kuujjuaq	<b>60,981</b>	<b>60,981</b>	45,847
Contribution to Northern Villages – Operations – Tasiujaq	<b>17,449</b>	<b>17,449</b>	31,963
Contribution to Northern Villages – Operations – Aupaluk	<b>14,832</b>	<b>14,832</b>	14,713
Contribution to Northern Villages – Operations – Kangirsuk	<b>37,952</b>	<b>37,952</b>	34,499
Contribution to Northern Villages – Operations – Quaqtaq	<b>26,174</b>	<b>26,174</b>	19,279
Contribution to Northern Villages – Operations – Kangiqsujaq	<b>41,006</b>	<b>41,006</b>	42,110
Contribution to Northern Villages – Operations – Salluit	<b>68,053</b>	<b>68,053</b>	74,072
Contribution to Northern Villages – Operations – Ivujivik	<b>19,194</b>	<b>19,194</b>	19,279
Contribution to Northern Villages – Operations – Akulivik	<b>24,865</b>	<b>24,865</b>	25,875

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>REGIONAL PUBLIC TRANSIT (#79) (Continued)</i></b>			
Expenditure (Continued)			
Contribution to Northern Villages – Operations – Puvirnituk	<b>75,905</b>	<b>75,905</b>	58,852
Contribution to Northern Villages – Operations – Inukjuak	<b>68,925</b>	<b>68,925</b>	65,447
Contribution to Northern Villages – Operations – Umiujaq	<b>20,504</b>	<b>20,503</b>	24,353
Contribution to Northern Villages – Operations – Kuujjuaraapik	<b>36,208</b>	<b>36,207</b>	36,021
	<b>629,500</b>	<b>634,743</b>	672,587
Surplus (deficit) for the year	<b>340,000</b>	<b>(340,000)</b>	(340,000)
Accumulated surplus (deficit), beginning of year	<b>(340,000)</b>	<b>(340,000)</b>	
Accumulated surplus (deficit), end of year	<b>–</b>	<b>(680,000)</b>	(340,000)



**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>HSP – ADMINISTRATION PROGRAM (#50)</b>			
Revenue			
Local sources			
Other			2,650
	—	—	2,650
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,099,065	1,099,065	1,059,642
	1,099,065	1,099,065	1,059,642
	1,099,065	1,099,065	1,062,292
Expenditure			
Salaries and fringe benefits	432,965	412,438	309,830
Travel and accommodation	96,900	32,499	9,541
Contracts	150,000	128,078	128,169
Training costs	1,598	1,598	1,179
Telecommunications	26,888	26,218	21,044
Administrative charges	100,000	100,000	100,000
Rental charges	34,903	34,903	34,219
Office and equipment rental	2,000	432	432
Warehouse rental charges	7,384	7,384	7,232
Other administrative charges	225,000	225,000	225,000
Administrative costs	35,445	23,123	18,559
	1,113,083	991,673	855,205
	(14,018)	107,392	207,087
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(333,501)		
	(333,501)	—	—
Surplus (deficit) for the year for fiscal purposes	(347,519)	107,392	207,087
Accumulated surplus (deficit), beginning of year	347,519	347,519	140,432
Accumulated surplus (deficit), end of year	—	454,911	347,519

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>HSP – REGIONAL FUND (#51)</b>			
Revenue			
Local sources			
Makivik Corporation – Fur, Inuit clothing and fuel initiatives	1,200,000	1,200,000	932,485
Contribution from Food Sector Development (#86) – Freezer	50,000	50,000	
Contribution from Makigiarutiit I and II (#77, #177 and #85) – Freezer	50,000	50,000	
Other	12,500		71
	<b>1,312,500</b>	<b>1,300,000</b>	<b>932,556</b>
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,099,065	1,099,065	1,059,642
Training assistance subsidy			10,606
	<b>1,099,065</b>	<b>1,099,065</b>	<b>1,070,248</b>
	<b>2,411,565</b>	<b>2,399,065</b>	<b>2,002,804</b>
Expenditure			
Fur, Inuit clothing and fuel initiatives			
Fur	400,000	400,000	42,352
Inuit clothing	610,000	500,000	640,841
Fuel – Access assistance	340,000	300,000	249,292
	<b>1,350,000</b>	<b>1,200,000</b>	<b>932,485</b>
Other activities			
Administrative costs		2,983	271
Access to remote areas			21,812
Search and rescue	35,000	7,425	
Insurance	70,000	59,692	65,377
Inulirtait and Qulittak	300,000	300,000	193,532
Firearms and scuba diving training	50,000	38,265	28,950
Equipment	216,500	179,894	173,925
Youth and elders participation	30,000	15,000	15,000
Country food inspection and processing facilities	50,000	11,409	
Habitat and management	25,000		15,000
Vehicle Program	171,500	46,000	62,000
Freezer maintenance	75,000	5,712	14,361

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>HSP – REGIONAL FUND (#51) (Continued)</i></b>			
Other activities (Continued)			
Freezer project	650,000	650,000	
Project management	20,000	20,000	
Trail project	50,000		
Fur projects	40,000	(868)	
Boat maintenance	100,000	50,110	111,616
Boat project	63,000		401,000
	<b>1,946,000</b>	<b>1,385,622</b>	<b>1,102,844</b>
	<b>3,296,000</b>	<b>2,585,622</b>	<b>2,035,329</b>
Surplus (deficit) for the year	<b>(884,435)</b>	<b>(186,557)</b>	<b>(32,525)</b>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(815,717)</b>		
	<b>(815,717)</b>	<b>–</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>(1,700,152)</b>	<b>(186,557)</b>	<b>(32,525)</b>
Accumulated surplus (deficit), beginning of year	<b>1,700,152</b>	<b>1,700,152</b>	<b>1,732,677</b>
Accumulated surplus (deficit), end of year	<b>–</b>	<b>1,513,595</b>	<b>1,700,152</b>

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>HSP – LOCAL FUND (#52)</b>			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	<b>6,228,037</b>	<b>6,228,037</b>	6,004,643
	<b>6,228,037</b>	<b>6,228,037</b>	6,004,643
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	<b>449,337</b>	<b>449,337</b>	432,081
Inuit Support Program of Kuujjuaq	<b>912,629</b>	<b>912,629</b>	871,332
Inuit Support Program of Tasiujaq	<b>218,643</b>	<b>218,643</b>	213,015
Inuit Support Program of Aupaluk	<b>173,722</b>	<b>173,722</b>	168,231
Inuit Support Program of Kangirsuk	<b>317,240</b>	<b>317,240</b>	310,792
Inuit Support Program of Quaqaq	<b>251,001</b>	<b>251,001</b>	239,885
Inuit Support Program of Kangiqsujaq	<b>386,144</b>	<b>386,144</b>	368,264
Inuit Support Program of Salluit	<b>678,128</b>	<b>678,128</b>	650,401
Inuit Support Program of Ivujivik	<b>233,109</b>	<b>233,109</b>	227,943
Inuit Support Program of Akulivik	<b>350,359</b>	<b>350,359</b>	333,930
Inuit Support Program of Puvirnituq	<b>737,134</b>	<b>737,134</b>	711,605
Inuit Support Program of Inukjuak	<b>774,441</b>	<b>774,441</b>	745,939
Inuit Support Program of Umiujaq	<b>268,893</b>	<b>268,893</b>	267,875
Inuit Support Program of Kuujjuaraapik	<b>351,501</b>	<b>351,501</b>	338,409
Inuit Support Program of Chisasibi	<b>125,756</b>	<b>125,756</b>	124,941
	<b>6,228,037</b>	<b>6,228,037</b>	6,004,643
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REGIONAL DEVELOPMENT FUND –</b>			
<b>ADMINISTRATION (#71)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>848,156</b>	<b>571,052</b>	521,107
	<b>848,156</b>	<b>571,052</b>	521,107
Expenditure			
Travel and accommodation	<b>40,000</b>	<b>20,795</b>	28,923
Contracts	<b>80,000</b>	<b>2,142</b>	8,179
Administrative charges	<b>110,600</b>	<b>110,600</b>	97,500
Translation costs	<b>6,000</b>	<b>5,254</b>	7,316
Telecommunications	<b>3,000</b>	<b>2,446</b>	2,410
Administrative costs	<b>3,000</b>	<b>89</b>	2,139
	<b>242,600</b>	<b>141,326</b>	146,467
Surplus (deficit) for the year for fiscal purposes	<b>605,556</b>	<b>429,726</b>	374,640
Internal transfers	<b>(605,556)</b>	<b>(429,726)</b>	(374,640)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REGIONAL DEVELOPMENT FUND – PROJECTS (#72)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>3,547,206</b>	<b>2,323,934</b>	1,664,183
	<b>3,547,206</b>	<b>2,323,934</b>	1,664,183
Expenditure			
Administrative charges	<b>462,679</b>	<b>462,679</b>	313,046
Enterprises support measures	<b>221,200</b>	<b>124,666</b>	98,817
Business seminars	<b>60,000</b>	<b>120,293</b>	26,177
Travel and accommodation	<b>15,000</b>	<b>12,657</b>	3,558
Contribution to Elders Committee (#80)	<b>177,327</b>	<b>143,429</b>	131,800
Contribution to Improving Living Conditions of Seniors (#83)	<b>100,000</b>	<b>100,000</b>	25,000
Contribution to Equity between Women and Men (#84)	<b>70,000</b>	<b>70,000</b>	70,000
Contribution to Food Sector Development (#86)	<b>125,000</b>	<b>125,000</b>	125,000
Contribution to Social Economy (#87)	<b>75,000</b>	<b>75,000</b>	75,000
Contribution to Regions Support Fund (#172)		<b>32,800</b>	
Contribution to Municipalité Amie des Aînés (#174)		<b>(14,000)</b>	2,742
Contribution to Arctic Winter Games (#35)	<b>60,000</b>	<b>60,000</b>	60,000
Contribution to Regional Public Transit (#79)	<b>50,000</b>	<b>50,000</b>	
Contributions	<b>2,131,000</b>		
Northern Village of Umiujaq – Acquisition of a public transit bus		<b>109,199</b>	
Northern Village of Salluit – Acquisition of a public transit bus		<b>109,199</b>	
Northern Village of Tasiujaq – Acquisition of a public transit bus		<b>109,199</b>	
Avataq Cultural Institute Inc. – Arts secretariat (CALC agreement)		<b>100,000</b>	40,000
Students on Ice – Expedition		<b>25,000</b>	25,000
Inuit circumpolar council Canada		<b>5,000</b>	
Nunavik businesses & artists 2018 Northern Lights Conference & trade show		<b>32,371</b>	

**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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REGIONAL DEVELOPMENT FUND – PROJECTS (#72) (Continued)</b>			
Expenditure (Continued)			
Previous years' contribution (cancellation)		<b>(275,223)</b>	668,043
	<b>3,547,206</b>	<b>1,577,269</b>	1,664,183
Surplus (deficit) for the year	<b>–</b>	<b>746,665</b>	<b>–</b>
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Intergenerational centres		<b>(746,665)</b>	
	<b>–</b>	<b>(746,665)</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>COMMUNITY ECONOMIC DEVELOPMENT ORGANIZATION (CEDO) (#76)</b>			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada – CEDO	<b>550,753</b>	<b>550,753</b>	550,753
	<b>550,753</b>	<b>550,753</b>	550,753
Expenditure			
Salaries and fringe benefits	<b>736,609</b>	<b>587,307</b>	550,481
Travel and accommodation	<b>59,000</b>	<b>46,555</b>	30,778
Contracts	<b>5,000</b>	<b>1,830</b>	2,435
Training costs	<b>4,528</b>	<b>4,528</b>	4,241
Telecommunications	<b>49,988</b>	<b>45,803</b>	25,537
Office and equipment rental	<b>44,748</b>	<b>43,778</b>	47,973
Administrative charges	<b>75,000</b>	<b>75,000</b>	75,000
Rental charges	<b>26,442</b>	<b>26,442</b>	25,923
Housing rental	<b>88,424</b>	<b>88,424</b>	68,737
Administrative costs	<b>41,070</b>	<b>35,312</b>	20,788
	<b>1,130,809</b>	<b>954,979</b>	851,893
Surplus (deficit) for the year for fiscal purposes	<b>(580,056)</b>	<b>(404,226)</b>	(301,140)
Internal transfers	<b>580,056</b>	<b>404,226</b>	301,140
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–



**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MAKIGIARUTIIT I AND II (#77, #177 AND #85)</b>			
Revenue			
Local sources			
Interest – Loans receivable	<b>205,000</b>	<b>117,348</b>	177,679
	<b>205,000</b>	<b>117,348</b>	177,679
Expenditure			
Contracts	<b>10,000</b>	<b>1,322</b>	
Administrative charges	<b>30,000</b>	<b>30,000</b>	30,000
Contributions	<b>350,000</b>		
Contribution to HSP Regional Fund (#51)		<b>50,000</b>	
Annituvik Landholding Corporation –			
Community service repair shop		<b>13,196</b>	
Puvirnituk Cooperative – Store & warehouse		<b>150,000</b>	
Northern Village of Kuujjuaraapik – Tasiurvik			
family house		<b>50,000</b>	
Salluit Cooperative – Construction of a corner			
store & ready-to-eat meals		<b>100,000</b>	
Previous years' contribution (cancellation)		<b>(226,753)</b>	154,135
Provision (recovery) for interest on loans			
receivable		<b>8,522</b>	(92,730)
Provision (recovery) for doubtful loans		<b>(339,038)</b>	98,313
Write-off of doubtful loans		<b>54,437</b>	119,269
	<b>390,000</b>	<b>(108,314)</b>	308,987
Surplus (deficit) for the year	<b>(185,000)</b>	<b>225,662</b>	(131,308)

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MAKIGIARUTIIT I AND II (#77, #177 AND #85)</b>			
<b>(Continued)</b>			
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	<b>720,000</b>	<b>819,336</b>	876,348
Provision (recovery) for interest on loans receivable		<b>8,522</b>	(92,730)
Provision (recovery) for doubtful loans		<b>(339,038)</b>	98,313
Write-off of doubtful loans		<b>54,437</b>	119,269
	<b>720,000</b>	<b>543,257</b>	1,001,200
Appropriations			
Investing activities – Investments in loans receivable (Note 6 b))	<b>(950,000)</b>	<b>(12,000)</b>	(180,000)
Contribution to capital projects – Intergenerational centres		<b>(300,000)</b>	
Financial reserves and reserved funds	<b>426,503</b>	<b>(378,823)</b>	(666,417)
	<b>(523,497)</b>	<b>(690,823)</b>	(846,417)
	<b>196,503</b>	<b>(147,566)</b>	154,783
Surplus (deficit) for the year for fiscal purposes	<b>11,503</b>	<b>78,096</b>	23,475
Internal transfers	<b>(11,503)</b>	<b>(78,096)</b>	(23,475)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MAKIGIARUTIIT III AND IV (#88)</b>			
Revenue			
Local sources			
Interest – Loans receivable	<b>30,000</b>	<b>94,622</b>	10,219
	<b>30,000</b>	<b>94,622</b>	10,219
Contributions			
Secrétariat aux affaires autochtones – Administration	<b>242,100</b>	<b>242,100</b>	242,100
Secrétariat aux affaires autochtones – Programs	<b>700,000</b>	<b>1,574,862</b>	9,400
	<b>942,100</b>	<b>1,816,962</b>	251,500
	<b>972,100</b>	<b>1,911,584</b>	261,719
Expenditure			
Salaries and fringe benefits	<b>117,414</b>	<b>106,991</b>	97,286
Travel and accomodation	<b>8,000</b>	<b>1,979</b>	5,264
Telecommunications	<b>4,620</b>	<b>4,620</b>	4,529
Administrative charges	<b>30,000</b>	<b>30,000</b>	30,000
Contracts	<b>10,000</b>	<b>2,965</b>	1,907
Administrative costs	<b>4,218</b>	<b>4,218</b>	4,170
Contributions	<b>551,406</b>		
Pyramid Camp (Peter May) – Acquisition of equipment		<b>9,500</b>	9,400
Les Entreprises Kayuk Inc. – Acquisition of vending machines & minivan		<b>4,026</b>	
Anniturvik Landholding Corporation – Building acquisition for space rental and office		<b>29,116</b>	
Previous years' contribution		<b>5,000</b>	
Provision (recovery) for doubtful loans		<b>1,412,730</b>	(342,700)
Provision (recovery) for interest on loans receivable		<b>11,612</b>	(11,261)
	<b>725,658</b>	<b>1,622,757</b>	(201,405)
Surplus (deficit) for the year	<b>246,442</b>	<b>288,827</b>	463,124
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	<b>250,000</b>	<b>238,296</b>	348,656
Provision (recovery) for doubtful loans		<b>1,412,730</b>	(342,700)
Provision (recovery) for interest on loans receivable		<b>11,612</b>	(11,261)
	<b>250,000</b>	<b>1,662,638</b>	(5,305)

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MAKIGIARUTIIT III AND IV (#88) (Continued)</b>			
Appropriations			
Investing activities – Investments in loans receivable (Note 6 b))	<b>(980,000)</b>	<b>(1,527,221)</b>	
Financial reserves and reserved funds	<b>(444,618)</b>	<b>(1,110,320)</b>	
	<b>(1,424,618)</b>	<b>(2,637,541)</b>	–
	<b>(1,174,618)</b>	<b>(974,903)</b>	<b>(5,305)</b>
Surplus (deficit) for the year for fiscal purposes	<b>(928,176)</b>	<b>(686,076)</b>	457,819
Internal transfers	<b>(70,000)</b>	<b>(70,000)</b>	(70,000)
Accumulated surplus (deficit), beginning of year	<b>998,176</b>	<b>998,176</b>	610,357
Accumulated surplus (deficit), end of year	<b>–</b>	<b>242,100</b>	998,176

**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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>INUIT BUSINESS AND TOURISM</b>			
<b>CONTRIBUTIONS (#78)</b>			
Revenue			
	—	—	—
Expenditure			
Travel and accomodation	<b>45,000</b>		
Contributions	<b>119,260</b>		
Nunavik Mineral Exploration Fund – Operational support	<b>29,243</b>	<b>144,091</b>	31,767
Nunavik Tourism Association – Tourism promotional projects		<b>80,000</b>	80,000
Nunavik Tourism Association – Membership		<b>5,000</b>	5,000
Nunavik Mineral Exploration Fund – Sponsorship		<b>6,000</b>	
Ikumak Services Inc.		<b>7,000</b>	7,000
Pyramid camp (Peter May) – Green energy installation and roof repair		<b>7,280</b>	
Elijah Grey – Vehicle rentals		<b>3,640</b>	
Anniturvik Landholding Corporation – Community service repair shop		<b>17,732</b>	
J. Peters Tavunga Taxi II		<b>11,131</b>	
Previous years' contribution (cancellation)		<b>(21,778)</b>	81,708
	<b>193,503</b>	<b>260,096</b>	205,475
Surplus (deficit) for the year for fiscal purposes	<b>(193,503)</b>	<b>(260,096)</b>	(205,475)
Internal transfers	<b>193,503</b>	<b>260,096</b>	205,475
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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>ELDERS COMMITTEE (#80)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	197,327	143,429	131,800
Contribution from Sanarrutik Agreement (#16)		20,000	9,908
	197,327	163,429	141,708
Contributions			
Ministère de la Famille		66,000	16,250
	–	66,000	16,250
	197,327	229,429	157,958
Expenditure			
Salaries and fringe benefits	103,720	109,938	99,633
Travel and accommodation	41,400	37,557	17,328
Translation costs	5,000	5,217	8,355
Contracts		35,021	
Rental charges	8,461	8,461	8,295
Elders representation	20,000	21,100	9,908
Administrative costs	14,126	7,515	9,910
Telecommunications	4,620	4,620	4,529
	197,327	229,429	157,958
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>IMPROVING LIVING CONDITIONS OF SENIORS</b>			
<b>(#83)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	<b>100,000</b>	<b>100,000</b>	25,000
	<b>100,000</b>	<b>100,000</b>	25,000
Contributions			
Ministère de la Santé et des Services sociaux	<b>165,534</b>	<b>165,533</b>	41,384
	<b>165,534</b>	<b>165,533</b>	41,384
	<b>265,534</b>	<b>265,533</b>	66,384
Expenditure			
Administrative charges	<b>5,000</b>	<b>5,000</b>	5,000
Contributions	<b>312,188</b>		
Elders Projects – Northern Village of Tasiujaq			10,084
Elders Projects – Northern Village of Quaqtaq			14,000
Elders Projects – Northern Village of Puvirnituq			16,800
	<b>317,188</b>	<b>5,000</b>	45,884
Surplus (deficit) for the year for fiscal purposes	<b>(51,654)</b>	<b>260,533</b>	20,500
Internal transfers	<b>(16,500)</b>	<b>(16,500)</b>	(20,500)
Accumulated surplus (deficit), beginning of year	<b>68,154</b>	<b>68,154</b>	68,154
Accumulated surplus (deficit), end of year	<b>–</b>	<b>312,187</b>	68,154

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>EQUITY BETWEEN WOMEN AND MEN (#84)</i></b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	<b>70,000</b>	<b>70,000</b>	70,000
	<b>70,000</b>	<b>70,000</b>	70,000
Contributions			
Ministère de la Famille	<b>79,500</b>	<b>164,500</b>	85,000
	<b>79,500</b>	<b>164,500</b>	85,000
	<b>149,500</b>	<b>234,500</b>	155,000
Expenditure			
Contribution to Saturviit Inuit Women's Association	<b>215,608</b>	<b>229,608</b>	155,000
Contracts	<b>2,500</b>		
	<b>218,108</b>	<b>229,608</b>	155,000
Surplus (deficit) for the year for fiscal purposes	<b>(68,608)</b>	<b>4,892</b>	
Accumulated surplus (deficit), beginning of year	<b>68,608</b>	<b>68,608</b>	68,608
Accumulated surplus (deficit), end of year	<b>–</b>	<b>73,500</b>	68,608



**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>FOOD SECTOR DEVELOPMENT (#86)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	<b>125,000</b>	<b>125,000</b>	125,000
	<b>125,000</b>	<b>125,000</b>	125,000
Contributions			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	<b>87,500</b>	<b>87,500</b>	
	<b>87,500</b>	<b>87,500</b>	–
	<b>212,500</b>	<b>212,500</b>	125,000
Expenditure			
Travel and accommodation	<b>16,000</b>	<b>819</b>	
Contracts	<b>72,000</b>	<b>100,579</b>	25,300
Administrative costs	<b>2,000</b>		
Contributions	<b>231,899</b>		
Prefab smokehouse design		<b>20,000</b>	
Saputik Landholding Corporation HC, Payne Bay Cooperative Association, HFTA Kangirsuk – Seaweed harvest		<b>20,000</b>	
Northern Village of Kuujjuaq – Community greenhouse renovations		<b>29,000</b>	
Plein Nord Inc. – Expansion project		<b>34,517</b>	
Contribution to HSP – Regional Fund (#51)		<b>50,000</b>	
Previous years' contribution (cancellation)		<b>(149,165)</b>	274,323
	<b>321,899</b>	<b>105,750</b>	299,623
Surplus (deficit) for the year for fiscal purposes	<b>(109,399)</b>	<b>106,750</b>	(174,623)
Accumulated surplus (deficit), beginning of year	<b>109,399</b>	<b>109,399</b>	284,022
Accumulated surplus (deficit), end of year	<b>–</b>	<b>216,149</b>	109,399

**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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>SOCIAL ECONOMY (#87)</i></b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	<b>75,000</b>	<b>75,000</b>	75,000
	<b>75,000</b>	<b>75,000</b>	75,000
Contributions			
Ministère des Affaires municipales et de l'Habitation	<b>100,000</b>	<b>100,000</b>	87,500
	<b>100,000</b>	<b>100,000</b>	87,500
	<b>175,000</b>	<b>175,000</b>	162,500
Expenditure			
Travel and accommodation	<b>21,500</b>	<b>3,901</b>	
Contracts	<b>27,000</b>	<b>6,391</b>	12,719
Contributions	<b>272,767</b>		
Previous years' contribution (cancellation)		<b>(5,743)</b>	83,124
	<b>321,267</b>	<b>4,549</b>	95,843
Surplus (deficit) for the year for fiscal purposes	<b>(146,267)</b>	<b>170,451</b>	66,657
Accumulated surplus (deficit), beginning of year	<b>146,267</b>	<b>146,267</b>	79,610
Accumulated surplus (deficit), end of year	<b>–</b>	<b>316,718</b>	146,267

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REGIONS SUPPORT FUND (#172)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	<b>112,300</b>	<b>32,800</b>	
	<b>112,300</b>	<b>32,800</b>	–
Contributions			
Ministère des Affaires municipales et de l'Habitation	<b>449,200</b>	<b>131,200</b>	
	<b>449,200</b>	<b>131,200</b>	–
	<b>561,500</b>	<b>164,000</b>	–
Expenditure			
Contracts	<b>397,500</b>		
Contributions	<b>164,000</b>		
2018 Nunavik Elders' gathering in Sanikiluaq			
Kangiqsualujuaq		<b>12,793</b>	
Kuujuaq		<b>21,867</b>	
Tasiujaq		<b>9,103</b>	
Aupaluk		<b>7,839</b>	
Kangirsuk		<b>11,563</b>	
Quaqtaq		<b>9,406</b>	
Kangiqsujaq		<b>11,169</b>	
Salluit		<b>14,226</b>	
Ivujivik		<b>8,927</b>	
Akulivik		<b>10,091</b>	
Puvirnituq		<b>15,749</b>	
Inukjuak		<b>15,161</b>	
Umiujaq		<b>7,299</b>	
Kuujuaaraapik		<b>8,807</b>	
	<b>561,500</b>	<b>164,000</b>	–
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MUNICIPALITÉ AMIE DES AÎNÉS (#174)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)		<b>(14,000)</b>	2,742
	<b>–</b>	<b>(14,000)</b>	2,742
Contributions			
Ministère de la Santé et des Services sociaux		<b>(61,000)</b>	
	<b>–</b>	<b>(61,000)</b>	–
	<b>–</b>	<b>(75,000)</b>	2,742
Expenditure			
Travel and accommodation			3,356
Contracts			14,381
Contributions			
Payne Bay Cooperative Association –			
Construction of new store (adjustment)		<b>(75,000)</b>	75,000
	<b>–</b>	<b>(75,000)</b>	92,737
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	(89,995)
Accumulated surplus (deficit), beginning of year			89,995
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>BUSINESS EQUITY FUND (#175)</i></b>			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada	<b>380,000</b>	<b>380,000</b>	380,000
	<b>380,000</b>	<b>380,000</b>	380,000
Expenditure			
Administrative charges	<b>10,000</b>	<b>10,000</b>	3,000
Contributions	<b>757,270</b>		
Anniturvik Landholding Corporation –			
Community service repair shop		<b>8,616</b>	
Puvirnituk Cooperative Association – Store			
& warehouse		<b>100,000</b>	
Salluit Cooperative Association – Construction			
of a corner store & ready-to-eat meals		<b>100,000</b>	
Payne Bay Cooperative Association –			
Construction of new store (adjustment)		<b>75,000</b>	
Previous years' contribution (cancellation)		<b>(35,010)</b>	52,177
	<b>767,270</b>	<b>258,606</b>	55,177
Surplus (deficit) for the year for fiscal purposes	<b>(387,270)</b>	<b>121,394</b>	324,823
Internal transfers	<b>(70,000)</b>	<b>(70,000)</b>	(18,000)
Accumulated surplus (deficit), beginning of year	<b>457,270</b>	<b>457,270</b>	150,447
Accumulated surplus (deficit), end of year	<b>–</b>	<b>508,664</b>	457,270

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS</b>			
Revenue			
Local sources			
Interest income	20,000	61,844	
Other	3,750		34,836
	<b>23,750</b>	<b>61,844</b>	<b>34,836</b>
Contributions			
Employment and Social Development Canada	15,373,937	15,249,208	17,100,414
Employment and Social Development Canada – Mining	1,237,509	368,198	1,035,594
Employment and Social Development Canada – Skills link Pijunnaqunga	753,795	204,033	
Employment and Social Development Canada – SPF Ivritivik	75,000	300,000	525,000
Indigenous and Northern Affairs Canada	322,375	215,218	278,604
Status of Women Canada – Advancing women in non-traditional occupations			51,545
	<b>17,762,616</b>	<b>16,336,657</b>	<b>18,991,157</b>
	<b>17,786,366</b>	<b>16,398,501</b>	<b>19,025,993</b>
Expenditure			
Salaries and fringe benefits	2,869,816	2,839,483	2,402,266
Travel and accommodation	247,015	195,105	206,219
Training costs	24,201	22,957	19,304
Housing charges	212,229	212,230	231,418
Administrative charges	323,678	323,678	338,093
Rental charges	333,198	333,190	325,084
Office and equipment rental	59,732	69,594	36,467
Telecommunications	93,100	91,585	90,005
Contracts	176,131	141,131	77,871
Administrative costs	70,609	39,001	131,636
Contribution to Tourism – Operations (#170)			28,348
Program activities	14,079,652	12,263,896	15,380,026
	<b>18,489,361</b>	<b>16,531,850</b>	<b>19,266,737</b>
Surplus (deficit) for the year for fiscal purposes	<b>(702,995)</b>	<b>(133,349)</b>	<b>(240,744)</b>
Internal transfers – Sustainable employment – Provincial programs	702,995	133,349	240,744
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100) – Operation activities	2,587,383	2,181,932	2,532,885
Contribution from Block Funding (#100) – Income security	2,244,076	2,119,171	1,944,858
Contribution from Block Funding (#100) – Program activities	1,000,000	880,221	356,458
Emploi-Québec	3,315,009	1,889,749	799,568
Ministère de l'Éducation et de l'Enseignement supérieur	134,739	37,520	
Fonds québécois d'initiatives sociales	356,544	65,480	
Other			2,212
	<b>9,637,751</b>	<b>7,174,073</b>	<b>5,635,981</b>
Expenditure			
Salaries and fringe benefits	2,922,187	2,801,088	2,397,347
Travel and accommodation	207,783	169,930	151,762
Training costs	18,881	14,261	12,707
Housing charges	242,970	243,124	300,469
Administrative charges	694,071	700,146	747,960
Rental charges	172,311	172,597	226,378
Office and equipment rental	186,597	180,123	176,133
Telecommunications	87,317	87,741	86,102
Contracts	141,965	123,911	102,959
Administrative costs	194,988	85,586	167,414
Program activities	4,065,686	2,462,217	1,026,006
	<b>8,934,756</b>	<b>7,040,724</b>	<b>5,395,237</b>
Surplus (deficit) for the year for fiscal purposes	<b>702,995</b>	<b>133,349</b>	<b>240,744</b>
Internal transfers – Sustainable employment – Federal programs	<b>(702,995)</b>	<b>(133,349)</b>	<b>(240,744)</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOURISM – OPERATIONS (#170)</b>			
Revenue			
Local sources			
Contribution from Sustainable Employment –			
Federal Programs			28,348
	–	–	28,348
Contributions			
Tourisme Québec			(18,734)
	–	–	(18,734)
	–	–	9,614
Expenditure			
Travel and accommodation			9,299
Administrative costs			315
	–	–	9,614
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ALLAVIK BUILDING (#17)</b>			
Revenue			
Local sources			
Rental charges	<b>2,098,831</b>	<b>2,098,831</b>	2,057,684
	<b>2,098,831</b>	<b>2,098,831</b>	2,057,684
Expenditure			
Salaries and fringe benefits	<b>105,692</b>	<b>102,419</b>	81,715
Training costs	<b>623</b>	<b>623</b>	582
Contracts	<b>7,000</b>	<b>7,741</b>	6,639
Insurance	<b>15,838</b>	<b>10,082</b>	14,834
Municipal services	<b>129,000</b>	<b>119,268</b>	107,978
Administrative costs	<b>26,000</b>	<b>28,459</b>	7,142
Purchase of material	<b>10,000</b>	<b>6,245</b>	394
Heating oil	<b>110,000</b>	<b>95,731</b>	90,339
Electricity	<b>55,000</b>	<b>49,946</b>	56,321
Administrative charges	<b>150,000</b>	<b>150,000</b>	150,000
Shared maintenance expenses	<b>425,000</b>	<b>425,000</b>	372,712
Financing costs	<b>33,750</b>	<b>33,750</b>	42,750
	<b>1,067,903</b>	<b>1,029,264</b>	931,406
Surplus (deficit) for the year	<b>1,030,928</b>	<b>1,069,567</b>	1,126,278
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	<b>(180,000)</b>	<b>(180,000)</b>	(180,000)
	<b>(180,000)</b>	<b>(180,000)</b>	(180,000)
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	<b>(36,000)</b>	<b>(28,001)</b>	(9,326)
Investing activities – Contribution to capital projects – Office building renovation	<b>(40,000)</b>		15,000
Financial reserves and reserved funds – Buildings and houses	<b>(774,928)</b>	<b>(861,566)</b>	(951,952)
	<b>(850,928)</b>	<b>(889,567)</b>	(946,278)
	<b>(1,030,928)</b>	<b>(1,069,567)</b>	(1,126,278)
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>HOUSING UNITS (BO-PLEX HOUSES) (#70)</b>			
Revenue			
Local sources			
Contribution from Administration (#12)		<b>38,178</b>	33,243
Employee rentals	<b>50,308</b>	<b>46,655</b>	50,757
	<b>50,308</b>	<b>84,833</b>	84,000
Contributions			
Société d'habitation du Québec	<b>227,768</b>	<b>226,896</b>	165,570
	<b>227,768</b>	<b>226,896</b>	165,570
	<b>278,076</b>	<b>311,729</b>	249,570
Expenditure			
Administrative charges	<b>18,000</b>	<b>18,000</b>	18,000
Contracts	<b>4,500</b>	<b>2,050</b>	1,975
Heating oil	<b>35,000</b>	<b>35,864</b>	33,478
Electricity	<b>10,000</b>	<b>14,320</b>	14,796
Municipal services	<b>72,000</b>	<b>92,278</b>	61,762
Shared maintenance expenses	<b>100,000</b>	<b>89,342</b>	87,590
Insurance	<b>100</b>	<b>91</b>	89
Financing costs	<b>40,000</b>	<b>47,361</b>	47,363
Rental land lease	<b>32,000</b>	<b>56,116</b>	
	<b>311,600</b>	<b>355,422</b>	265,053
Surplus (deficit) for the year for fiscal purposes	<b>(33,524)</b>	<b>(43,693)</b>	(15,483)
Accumulated surplus (deficit), beginning of year	<b>33,524</b>	<b>33,524</b>	49,007
Accumulated surplus (deficit), end of year	<b>–</b>	<b>(10,169)</b>	33,524

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>COURTHOUSE (#18)</i></b>			
Revenue			
Local sources			
Rental charges – Civil security/KRPF – Operations	<b>268,355</b>	<b>269,023</b>	263,093
Rental charges – Société québécoise des infrastructures	<b>199,180</b>	<b>199,180</b>	193,083
	<b>467,535</b>	<b>468,203</b>	456,176
Expenditure			
Contracts	<b>30,000</b>	<b>34,544</b>	19,732
Insurance	<b>9,458</b>	<b>9,478</b>	10,085
Administrative charges	<b>55,000</b>	<b>55,000</b>	55,000
Municipal services	<b>40,000</b>	<b>29,603</b>	26,831
Heating oil	<b>50,000</b>	<b>45,040</b>	50,609
Electricity	<b>7,000</b>	<b>7,913</b>	6,077
Administrative costs	<b>18,000</b>	<b>1,995</b>	2,926
Shared maintenance expenses	<b>168,000</b>	<b>168,000</b>	147,425
Financing costs	<b>12,546</b>	<b>12,546</b>	13,315
	<b>390,004</b>	<b>364,119</b>	332,000
Surplus (deficit) for the year	<b>77,531</b>	<b>104,084</b>	124,176
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	<b>(15,954)</b>	<b>(15,954)</b>	(15,186)
	<b>(15,954)</b>	<b>(15,954)</b>	(15,186)
Appropriations			
Investing activities – Contribution to capital projects – Building renovations			(25,000)
Financial reserves and reserved funds	<b>(61,577)</b>	<b>(88,130)</b>	(83,990)
	<b>(61,577)</b>	<b>(88,130)</b>	(108,990)
	<b>(77,531)</b>	<b>(104,084)</b>	(124,176)
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KRG HOUSES (#74)</b>			
Revenue			
Local sources			
Housing charges – KRG Units	5,145,821	5,145,976	5,126,258
Housing rental – KRPF (KMHB Units)	1,059,174	908,479	605,238
Housing rental from others	324,097	327,159	327,546
Employees rental	562,352	625,588	635,573
	<u>7,091,444</u>	<u>7,007,202</u>	<u>6,694,615</u>
Expenditure			
Contracts	20,000	21,506	32,653
Insurance	112,553	107,736	108,227
Housing rental	791,088	678,289	806,267
Rental charges	42,457	42,457	41,586
Municipal services	960,000	970,027	1,076,352
Heating oil	600,000	551,232	514,860
Electricity	95,000	107,537	98,439
Purchase of material	5,000	33,837	3,353
Shared maintenance expenses	1,471,705	1,487,612	1,097,074
Land leases	320,000	135,807	288,117
Administrative costs	80,000	43,008	69,284
Financing costs	562,242	649,523	596,164
	<u>5,060,045</u>	<u>4,828,571</u>	<u>4,732,376</u>
Surplus (deficit) for the year	<u>2,031,399</u>	<u>2,178,631</u>	<u>1,962,239</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(1,144,176)	(1,144,176)	(1,107,682)
	<u>(1,144,176)</u>	<u>(1,144,176)</u>	<u>(1,107,682)</u>
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(105,000)	(64,355)	(29,905)
Investing activities – Contribution to capital projects – Housing unit renovations	(517,000)	(873,530)	(4,137)
Financial reserves and reserved funds	(265,223)	(96,570)	(820,515)
	<u>(887,223)</u>	<u>(1,034,455)</u>	<u>(854,557)</u>
	<u>(2,031,399)</u>	<u>(2,178,631)</u>	<u>(1,962,239)</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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>KRG OTHER NUNAVIK BUILDINGS (#75)</i></b>			
Revenue			
Local sources			
Rental charges	<b>301,378</b>	<b>321,355</b>	295,465
	<b>301,378</b>	<b>321,355</b>	295,465
Expenditure			
Heating oil	<b>17,000</b>	<b>13,677</b>	10,042
Electricity	<b>2,000</b>	<b>1,561</b>	1,528
Insurance	<b>1,915</b>	<b>1,918</b>	2,361
Municipal services	<b>20,000</b>	<b>18,049</b>	17,952
Administrative charges	<b>20,000</b>	<b>20,000</b>	20,000
Contracts	<b>15,000</b>	<b>3,084</b>	6,974
Vehicle operation costs	<b>22,400</b>	<b>18,524</b>	8,759
Shared maintenance expenses	<b>100,000</b>	<b>100,000</b>	87,753
Office and equipment rental	<b>50,000</b>	<b>50,000</b>	50,000
Administrative costs	<b>26,000</b>	<b>5,914</b>	8,085
Purchase of material	<b>10,000</b>	<b>14,406</b>	3,138
	<b>284,315</b>	<b>247,133</b>	216,592
Surplus (deficit) for the year	<b>17,063</b>	<b>74,222</b>	78,873
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(17,063)</b>	<b>(74,222)</b>	(78,873)
	<b>(17,063)</b>	<b>(74,222)</b>	(78,873)
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

**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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>WAREHOUSE (#73)</b>			
Revenue			
Local sources			
Rental charges	<b>462,719</b>	<b>466,586</b>	453,227
Other		<b>1,460</b>	
	<b>462,719</b>	<b>468,046</b>	453,227
Expenditure			
Telecommunications	<b>2,000</b>	<b>11,039</b>	12,654
Contracts	<b>8,000</b>	<b>8,693</b>	17,692
Purchase of material	<b>5,000</b>	<b>4,340</b>	1,871
Heating oil	<b>55,000</b>	<b>51,699</b>	48,698
Electricity	<b>3,000</b>	<b>2,056</b>	2,182
Municipal services	<b>45,000</b>	<b>50,470</b>	41,714
Administrative costs	<b>13,200</b>	<b>4,778</b>	6,355
Shared maintenance expenses	<b>100,000</b>	<b>100,000</b>	87,753
Rental land lease	<b>32,000</b>	<b>61,619</b>	
Insurance	<b>14,594</b>	<b>14,631</b>	15,119
Vehicle operation costs	<b>2,000</b>	<b>553</b>	3,346
Financing costs	<b>87,940</b>	<b>87,940</b>	94,792
	<b>367,734</b>	<b>397,818</b>	332,176
Surplus (deficit) for the year	<b>94,985</b>	<b>70,228</b>	121,051
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	<b>(142,209)</b>	<b>(142,209)</b>	(135,356)
	<b>(142,209)</b>	<b>(142,209)</b>	(135,356)
Appropriations			
Financial reserves and reserved funds			14,305
	<b>–</b>	<b>–</b>	14,305
	<b>(142,209)</b>	<b>(142,209)</b>	(121,051)
Surplus (deficit) for the year for fiscal purposes	<b>(47,224)</b>	<b>(71,981)</b>	–
Internal transfers	<b>47,224</b>	<b>71,981</b>	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	–

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>POLICE STATIONS – BUILDING OPERATIONS</b>			
<b>(#14 AND #204)</b>			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	<b>359,603</b>	<b>359,603</b>	352,552
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	<b>291,885</b>	<b>293,428</b>	283,882
Rental charges – Other police stations	<b>1,755,954</b>	<b>1,795,151</b>	1,721,524
	<b>2,407,442</b>	<b>2,448,182</b>	2,357,958
Expenditure			
Salaries and fringe benefits	<b>37,294</b>	<b>43,348</b>	52,644
Contracts	<b>50,000</b>	<b>50,093</b>	52,098
Heating oil	<b>265,000</b>	<b>204,039</b>	185,657
Electricity	<b>58,000</b>	<b>61,660</b>	57,843
Municipal services	<b>172,000</b>	<b>133,312</b>	187,154
Administrative costs	<b>35,700</b>	<b>20,001</b>	7,665
Purchase of material	<b>22,000</b>	<b>1,100</b>	2,740
Shared maintenance expenses	<b>515,000</b>	<b>515,000</b>	451,210
Insurance	<b>34,754</b>	<b>34,844</b>	41,587
Financing costs	<b>168,905</b>	<b>168,905</b>	180,391
	<b>1,358,653</b>	<b>1,232,302</b>	1,218,989
Surplus (deficit) for the year	<b>1,048,789</b>	<b>1,215,880</b>	1,138,969
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	<b>(456,154)</b>	<b>(456,154)</b>	(440,108)
	<b>(456,154)</b>	<b>(456,154)</b>	(440,108)
Appropriations			
Investing activities – Contributions to capital projects – Police stations renovation	<b>(238,000)</b>	<b>(30,783)</b>	(160,416)
Financial reserves and reserved funds	<b>(354,635)</b>	<b>(728,943)</b>	(538,445)
	<b>(592,635)</b>	<b>(759,726)</b>	(698,861)
	<b>(1,048,789)</b>	<b>(1,215,880)</b>	(1,138,969)
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>BUILDING MAINTENANCE (#27)</i></b>			
Revenue			
Local sources			
Shared maintenance	<b>4,324,705</b>	<b>4,329,953</b>	3,643,613
Sales	<b>15,000</b>	<b>2,199</b>	21,383
Settlement			44,298
	<b>4,339,705</b>	<b>4,332,152</b>	3,709,294
Expenditure			
Salaries and fringe benefits	<b>1,929,023</b>	<b>2,273,504</b>	1,407,242
Travel and accommodation	<b>492,545</b>	<b>600,568</b>	509,700
Training costs	<b>12,772</b>	<b>13,398</b>	13,684
Telecommunications	<b>54,320</b>	<b>53,484</b>	38,333
Contracts	<b>822,624</b>	<b>439,686</b>	126,174
Purchase of material	<b>261,063</b>	<b>221,993</b>	771,070
Rental charges	<b>276,760</b>	<b>276,760</b>	271,097
Housing charges	<b>229,738</b>	<b>229,738</b>	287,979
Administrative costs	<b>104,085</b>	<b>56,432</b>	43,881
Vehicle operation costs	<b>110,725</b>	<b>127,659</b>	97,078
	<b>4,293,655</b>	<b>4,293,222</b>	3,566,238
Surplus (deficit) for the year	<b>46,050</b>	<b>38,930</b>	143,056
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	<b>(46,050)</b>	<b>(38,930)</b>	(143,056)
	<b>(46,050)</b>	<b>(38,930)</b>	(143,056)
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>RECREATION COORDINATION (#30)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>1,247,479</b>	<b>575,459</b>	1,097,005
Ministère de l'Éducation et de l'Enseignement supérieur	<b>48,000</b>	<b>210,000</b>	
Société du Plan Nord		<b>210,000</b>	
Training assistance subsidy			5,264
	<b>1,295,479</b>	<b>995,459</b>	1,102,269
Expenditure			
Salaries and fringe benefits	<b>708,343</b>	<b>415,880</b>	555,358
Travel and accommodation	<b>63,540</b>	<b>53,475</b>	36,351
Training costs	<b>4,183</b>	<b>4,183</b>	4,770
Telecommunications	<b>49,220</b>	<b>50,872</b>	41,260
Administrative charges	<b>169,000</b>	<b>169,000</b>	173,900
Rental charges	<b>94,542</b>	<b>94,542</b>	92,688
Office and equipment rental	<b>26,490</b>	<b>26,302</b>	26,758
Housing charges	<b>76,224</b>	<b>76,224</b>	112,095
Purchase of material	<b>1,800</b>		256
Regional recreation activities and festivals	<b>70,000</b>	<b>77,000</b>	35,000
Administrative costs	<b>30,337</b>	<b>27,981</b>	23,833
	<b>1,293,679</b>	<b>995,459</b>	1,102,269
Surplus (deficit) for the year	<b>1,800</b>	–	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	<b>(1,800)</b>		
	<b>(1,800)</b>	–	–
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ARCTIC WINTER GAMES (#35)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	<b>60,000</b>	<b>60,000</b>	60,000
Sponsorship	<b>50,000</b>	<b>135,000</b>	65,000
	<b>110,000</b>	<b>195,000</b>	125,000
Contributions			
Contribution from Block Funding (#100)	<b>691,068</b>	<b>464,008</b>	97,555
Ministère de l'Éducation et de l'Enseignement supérieur	<b>30,000</b>	<b>60,000</b>	120,000
Société du Plan Nord	<b>30,000</b>	<b>60,000</b>	90,000
Training assistance subsidy	<b>8,343</b>	<b>9,287</b>	
	<b>759,411</b>	<b>593,295</b>	307,555
	<b>869,411</b>	<b>788,295</b>	432,555
Expenditure			
Travel and accommodation	<b>36,800</b>	<b>108,743</b>	266,659
Contracts	<b>568,043</b>	<b>434,956</b>	55,764
Purchase of material	<b>128,142</b>	<b>125,445</b>	10,509
Advertising and public relations	<b>14,965</b>	<b>5,773</b>	5,125
Administrative costs	<b>26,397</b>	<b>18,314</b>	19,898
Insurance	<b>4,864</b>	<b>4,864</b>	
Administrative charges	<b>90,200</b>	<b>90,200</b>	74,600
	<b>869,411</b>	<b>788,295</b>	432,555
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CIRQINIQ (#34)</b>			
Revenue			
Local sources			
Other	<b>35,000</b>		20,000
	<b>35,000</b>	<b>–</b>	20,000
Contributions			
Contribution from Block Funding (#100)	<b>283,993</b>	<b>232,339</b>	287,780
Training assistance subsidy	<b>79,872</b>	<b>82,372</b>	63,854
	<b>363,865</b>	<b>314,711</b>	351,634
	<b>398,865</b>	<b>314,711</b>	371,634
Expenditure			
Salaries and fringe benefits		<b>4,401</b>	2,066
Travel and accommodation	<b>70,390</b>	<b>88,796</b>	98,160
Contracts	<b>255,450</b>	<b>162,017</b>	219,062
Administrative costs	<b>31,025</b>	<b>19,459</b>	11,415
Purchase of material	<b>5,000</b>	<b>3,038</b>	2,131
Administrative charges	<b>37,000</b>	<b>37,000</b>	38,800
	<b>398,865</b>	<b>314,711</b>	371,634
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KITE SKI (#36)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>76,202</b>	<b>63,193</b>	81,790
Nunavik Regional Board of Health and Social Services			20,000
Training assistance subsidy	<b>36,848</b>	<b>21,783</b>	37,819
	<b>113,050</b>	<b>84,976</b>	139,609
Expenditure			
Travel and accommodation	<b>12,800</b>	<b>27,999</b>	13,915
Vehicle operation costs	<b>6,900</b>	<b>4,134</b>	10,145
Contracts	<b>46,170</b>	<b>11,344</b>	85,574
Administrative costs	<b>7,280</b>	<b>1,985</b>	4,113
Purchase of material	<b>30,000</b>	<b>29,614</b>	14,162
Administrative charges	<b>9,900</b>	<b>9,900</b>	11,700
	<b>113,050</b>	<b>84,976</b>	139,609
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	Actual
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>MUSIC (#37)</b>			
Revenue			
Local sources			
Northern Village of Kuujjuaq	<b>25,000</b>	<b>20,000</b>	
	<b>25,000</b>	<b>20,000</b>	–
Contributions			
Contribution from Block Funding (#100)	<b>166,905</b>	<b>78,798</b>	123,748
Training assistance subsidy	<b>49,000</b>	<b>8,327</b>	10,464
	<b>215,905</b>	<b>87,125</b>	134,212
	<b>240,905</b>	<b>107,125</b>	134,212
Expenditure			
Travel and accommodation	<b>6,510</b>	<b>57,957</b>	42,524
Contracts	<b>190,280</b>	<b>25,615</b>	59,592
Purchase of material	<b>5,000</b>	<b>472</b>	596
Administrative costs	<b>17,315</b>	<b>1,281</b>	9,900
Administrative charges	<b>21,800</b>	<b>21,800</b>	21,600
	<b>240,905</b>	<b>107,125</b>	134,212
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LOCAL RECREATION COORDINATORS</b>			
<b>TRAINING (#31)</b>			
Revenue			
Contributions			
Nunavik Regional Board of Health and Social			
Services	<b>12,000</b>		
Training assistance subsidy	<b>25,703</b>	<b>30,435</b>	7,280
	<b>37,703</b>	<b>30,435</b>	7,280
Expenditure			
Travel and accommodation	<b>20,804</b>	<b>40,284</b>	29,506
Training costs	<b>41,203</b>	<b>6,134</b>	37,410
Contracts	<b>1,800</b>	<b>1,814</b>	2,520
Administrative costs	<b>900</b>	<b>46</b>	3,384
	<b>64,707</b>	<b>48,278</b>	72,820
Surplus (deficit) for the year	<b>(27,004)</b>	<b>(17,843)</b>	(65,540)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(6,452)</b>		
	<b>(6,452)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(33,456)</b>	<b>(17,843)</b>	(65,540)
Accumulated surplus (deficit), beginning of year	<b>33,456</b>	<b>33,456</b>	98,996
Accumulated surplus (deficit), end of year	<b>–</b>	<b>15,613</b>	33,456

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CHILD CARE – OPERATIONS (#43)</b>			
Revenue			
Local sources			
Other			1,500
	<b>–</b>	<b>–</b>	<b>1,500</b>
Contributions			
Contribution from Block Funding (#100)	<b>1,158,897</b>	<b>702,177</b>	810,075
Employment and Social Development Canada	<b>625,772</b>	<b>648,123</b>	739,597
Health Canada – Aboriginal Head Start	<b>351,300</b>	<b>364,107</b>	380,446
Training assistance subsidy	<b>724,985</b>	<b>370,405</b>	72,073
	<b>2,860,954</b>	<b>2,084,812</b>	2,002,191
	<b>2,860,954</b>	<b>2,084,812</b>	<b>2,003,691</b>
Expenditure			
Salaries and fringe benefits	<b>1,114,420</b>	<b>1,139,686</b>	1,036,634
Travel and accommodation	<b>106,590</b>	<b>152,740</b>	108,652
Contracts	<b>87,500</b>	<b>68,840</b>	47,177
Training costs	<b>107,946</b>	<b>62,178</b>	38,699
Telecommunications	<b>43,960</b>	<b>41,616</b>	40,989
Advisory committee meetings	<b>5,000</b>	<b>2,917</b>	58,339
Administrative charges	<b>151,200</b>	<b>151,200</b>	182,000
Rental charges	<b>110,819</b>	<b>110,819</b>	108,647
Office and equipment rental	<b>2,600</b>	<b>2,444</b>	2,444
Purchase of material	<b>16,064</b>	<b>50,702</b>	
Housing charges	<b>76,224</b>	<b>76,224</b>	124,055
Administrative costs	<b>82,647</b>	<b>45,972</b>	34,182
Computer expenses			18,968
Translation costs	<b>5,000</b>	<b>5,417</b>	14,598
Project – Reading book	<b>15,000</b>	<b>11,719</b>	5,637
Project – Daycare Website	<b>10,000</b>	<b>2,574</b>	3,259
Project – Daycare database	<b>25,000</b>	<b>1,853</b>	
Project – Narrative assessment	<b>724,984</b>	<b>157,911</b>	10,323
Project – Assessment tool	<b>176,000</b>		169,088
	<b>2,860,954</b>	<b>2,084,812</b>	2,003,691
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

# 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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)</b>			
Revenue			
Local sources			
Recuperation of accumulated surplus of Child Care Centres as of March 31	1,103,063	1,103,063	932,826
	1,103,063	1,103,063	932,826
Contributions			
Contribution from Block Funding (#100)	18,038,173	17,670,060	17,386,825
Employment and Social Development Canada	821,102	836,693	933,307
Employment and Social Development Canada – Major renovations			3,282,468
Health Canada – Aboriginal Head Start	559,307	502,500	523,250
Health Canada – Aboriginal Head Start – Major Renovations	500,000	500,000	
	19,918,582	19,509,253	22,125,850
	21,021,645	20,612,316	23,058,676
Expenditure			
Contributions to child care training	250,000	270,563	
Contributions to Child Care Centres			
Kangiqsualujuaq Child Care Centre	1,952,216	1,894,977	1,801,905
Kuujuaq Child Care Centre	3,157,342	3,141,488	3,147,573
Tasiujaq Child Care Centre	725,293	696,418	633,046
Aupaluk Child Care Centre	438,492	413,931	377,088
Kangirsuk Child Care Centre	688,201	649,920	639,084
Quaqtaq Child Care Centre	643,512	647,382	635,409
Kangiqsujuaq Child Care Centre	963,728	915,294	841,156
Salluit Child Care Centre	2,155,244	1,999,617	2,430,688
Ivujivik Child Care Centre	713,836	672,669	583,388
Akulivik Child Care Centre	416,983	405,743	580,546
Puvirnituk Child Care Centre	2,238,702	2,206,991	1,739,639
Inukjuak Child Care Centre	2,345,327	2,389,803	2,586,827
Umiujaq Child Care Centre	630,593	612,451	724,256
Kuujjuaraapik Child Care Centre	640,806	691,505	693,239
Pairitsivik of Nunavik Home Day Care Agency	1,000		338
Special projects			
Public Health Research Unit – Nutrition Project	56,807		14,000



**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i></b>			
Expenditure (Continued)			
Other			
Kangihsualujjuaq Child Care Centre – Major renovations			198,810
Kuujjuaq Child Care Center – Major renovations		<b>315,185</b>	2,317,961
Kangirsuk Child Care Centre – Major renovations		<b>228,412</b>	82,303
Quaqtaq Child Care Centre – Major renovations			29,533
Kangihsujuaq Child Care Centre – Major renovations	<b>3,000,000</b>	<b>1,942,119</b>	
Salluit Child Care Centre – Major renovations		<b>22,370</b>	
Ivujivik Child Care Centre – Major renovations	<b>3,400,000</b>	<b>2,304,907</b>	
Akulivik Child Care Centre – Major renovations	<b>175,000</b>	<b>2,671</b>	62,856
Inukjuak Child Care Centre – Major renovations		<b>338,763</b>	2,131,366
Umiujaq Child Care Centre – Major renovations	<b>140,000</b>	<b>243,096</b>	53,356
Kuujjuaraapik Child Care Center – Major renovations		<b>245,149</b>	1,806,751
Shared maintenance expenses	<b>225,000</b>	<b>225,000</b>	225,000
Administrative charges	<b>1,175,500</b>	<b>1,175,500</b>	1,190,200
	<b>26,133,582</b>	<b>24,651,924</b>	25,526,318
Surplus (deficit) for the year	<b>(5,111,937)</b>	<b>(4,039,608)</b>	(2,467,642)

**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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – Buildings	<b>(1,103,063)</b>	<b>(1,103,063)</b>	(932,826)
Financial reserves and reserved funds – Buildings	<b>6,215,000</b>	<b>5,142,671</b>	3,400,468
	<b>5,111,937</b>	<b>4,039,608</b>	2,467,642
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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>UUMAJUIT (#53)</b>			
Revenue			
Local sources			
Other			924
	—	—	924
Contributions			
Contribution from Block Funding (#100)	1,287,873	1,428,102	1,288,180
Fisheries and Oceans Canada	480,000	480,000	480,000
	1,767,873	1,908,102	1,768,180
	1,767,873	1,908,102	1,769,104
Expenditure			
Salaries and fringe benefits	1,147,320	1,378,074	1,193,601
Travel and accommodation	99,800	53,372	90,337
Contracts	34,000	7,080	6,952
Training costs	5,128	5,128	5,807
Telecommunications	54,063	51,840	64,310
Vehicle operation costs	82,500	79,254	74,489
Administrative charges	168,000	168,000	186,400
Rental charges	17,980	17,980	17,628
Office and equipment rental	8,368	9,876	19,500
Administrative costs	22,978	12,826	14,270
Insurance	6,736	7,878	9,757
Purchase of material	4,000	2,744	1,522
	1,650,873	1,794,052	1,684,573
Surplus (deficit) for the year	117,000	114,050	84,531
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(117,000)	(114,050)	(84,531)
	(117,000)	(114,050)	(84,531)
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>PROTECTED AREAS – MDDEP (#54)</i></b>			
Revenue			
	–	–	–
Expenditure			
Travel and accommodation	<b>16,000</b>	<b>1,685</b>	
Contracts	<b>20,000</b>	<b>5,473</b>	816
	<b>36,000</b>	<b>7,158</b>	816
Surplus (deficit) for the year	<b>(36,000)</b>	<b>(7,158)</b>	(816)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(70,872)</b>		
	<b>(70,872)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(106,872)</b>	<b>(7,158)</b>	(816)
Accumulated surplus (deficit), beginning of year	<b>106,872</b>	<b>106,872</b>	107,688
Accumulated surplus (deficit), end of year	<b>–</b>	<b>99,714</b>	106,872

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>INTEGRATED REGIONAL PLAN (#55)</b>			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	<b>86,000</b>	<b>86,000</b>	172,000
	<b>86,000</b>	<b>86,000</b>	172,000
Expenditure			
Salaries and fringe benefits			29,087
Travel and accommodation	<b>28,290</b>	<b>15,585</b>	13,175
Contracts	<b>8,000</b>	<b>32,640</b>	6,455
	<b>36,290</b>	<b>48,225</b>	48,717
Surplus (deficit) for the year	<b>49,710</b>	<b>37,775</b>	123,283
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(337,014)</b>		
	<b>(337,014)</b>	<b>–</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>(287,304)</b>	<b>37,775</b>	123,283
Accumulated surplus (deficit), beginning of year	<b>287,304</b>	<b>287,304</b>	164,021
Accumulated surplus (deficit), end of year	<b>–</b>	<b>325,079</b>	287,304

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>CLEANING OF ABANDONED MINING EXPLORATION SITES (#57)</i></b>			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	<b>496,553</b>	<b>331,491</b>	221,252
	<b>496,553</b>	<b>331,491</b>	221,252
Expenditure			
Travel and accommodation	<b>70,000</b>	<b>17,954</b>	19,302
Contracts	<b>352,500</b>	<b>285,800</b>	187,717
Administrative costs	<b>47,053</b>	<b>12,317</b>	3,686
Administrative charges	<b>10,000</b>	<b>10,000</b>	10,000
Purchase of material	<b>17,000</b>	<b>5,420</b>	547
	<b>496,553</b>	<b>331,491</b>	221,252
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CLIMATE CHANGE (#61)</b>			
Revenue			
Local sources			
Makivik Corporation	<b>354,500</b>	<b>320,201</b>	
Other		<b>2,800</b>	7,102
	<b>354,500</b>	<b>323,001</b>	7,102
Contributions			
Arcticnet Inc.	<b>11,875</b>	<b>46,169</b>	47,500
Glencore Canada Corporation	<b>15,556</b>	<b>15,556</b>	46,667
Inuit Tapiriit Kanatami	<b>37,149</b>	<b>36,290</b>	17,595
	<b>64,580</b>	<b>98,015</b>	111,762
	<b>419,080</b>	<b>421,016</b>	118,864
Expenditure			
Salaries and fringe benefits	<b>124,705</b>	<b>122,352</b>	40,801
Travel and accommodation	<b>59,700</b>	<b>53,599</b>	14,224
Training costs	<b>627</b>	<b>627</b>	
Contracts	<b>271,500</b>	<b>288,162</b>	27,654
Administrative charges	<b>10,008</b>	<b>10,000</b>	10,000
Administrative costs	<b>8,036</b>	<b>1,726</b>	11,213
	<b>474,576</b>	<b>476,466</b>	103,892
Surplus (deficit) for the year	<b>(55,496)</b>	<b>(55,450)</b>	14,972
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(67,871)</b>		
	<b>(67,871)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(123,367)</b>	<b>(55,450)</b>	14,972
Accumulated surplus (deficit), beginning of year	<b>123,367</b>	<b>123,367</b>	108,395
Accumulated surplus (deficit), end of year	<b>–</b>	<b>67,917</b>	123,367

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENVIRONMENT (#64)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>891,110</b>	<b>619,453</b>	549,925
Société du Plan Nord	<b>300,000</b>	<b>295,574</b>	
Recyc-Québec	<b>67,500</b>	<b>54,528</b>	
Training assistance subsidy	<b>12,000</b>		15,461
	<b>1,270,610</b>	<b>969,555</b>	565,386
Expenditure			
Salaries and fringe benefits	<b>424,743</b>	<b>448,030</b>	314,411
Travel and accommodation	<b>89,400</b>	<b>64,219</b>	21,639
Contracts	<b>404,000</b>	<b>161,302</b>	28,741
Training costs	<b>31,732</b>	<b>19,415</b>	28,076
Telecommunications	<b>15,628</b>	<b>16,269</b>	14,068
Rental charges	<b>15,865</b>	<b>15,865</b>	15,554
Administrative charges	<b>116,300</b>	<b>116,300</b>	84,600
Housing charges	<b>77,290</b>	<b>77,290</b>	44,403
Administrative costs	<b>33,152</b>	<b>15,135</b>	11,997
Purchase of material	<b>62,500</b>	<b>35,730</b>	1,897
	<b>1,270,610</b>	<b>969,555</b>	565,386
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>DEVELOPMENT OF PARKS IN NUNAVIK (#56)</b>			
Revenue			
Local sources			
Sales	7,000	9,439	4,143
Nunavik Tourism Association	59,488	57,745	
Other		3,953	500
	<b>66,488</b>	<b>71,137</b>	<b>4,643</b>
Contributions			
Contribution from Block Funding (#100)	2,862,512	2,845,957	2,181,502
Training assistance subsidy	94,076	66,142	114,416
	<b>2,956,588</b>	<b>2,912,099</b>	<b>2,295,918</b>
	<b>3,023,076</b>	<b>2,983,236</b>	<b>2,300,561</b>
Expenditure			
Salaries and fringe benefits	1,176,502	1,337,297	873,987
Travel and accommodation	174,400	124,224	105,883
Contracts	160,000	129,094	93,132
Training costs	170,983	154,061	113,367
Telecommunications	41,179	40,355	39,784
Purchase of material	75,000	51,770	45,410
Administrative costs	47,466	39,271	34,697
Advertising	150,000	125,044	120,283
Administrative charges	373,300	373,300	339,800
Rental charges	187,207	187,207	183,536
Housing charges	286,557	286,557	249,569
Vehicle operation costs	10,000	7,152	18,551
Computer expenses	57,805	52,144	55,718
NP beneficiary access program	84,677	66,584	26,844
	<b>2,995,076</b>	<b>2,974,060</b>	<b>2,300,561</b>
Surplus (deficit) for the year	<b>28,000</b>	<b>9,176</b>	<b>–</b>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(28,000)	(9,176)	
	<b>(28,000)</b>	<b>(9,176)</b>	<b>–</b>
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PINGUALUIT PARK – OPERATIONS (#59)</b>			
Revenue			
Local sources			
Sales	<b>100,000</b>	<b>110,389</b>	102,993
Rental charges	<b>15,000</b>	<b>15,000</b>	15,000
	<b>115,000</b>	<b>125,389</b>	117,993
Contributions			
Contribution from Block Funding (#100)	<b>1,647,220</b>	<b>1,366,988</b>	1,430,015
	<b>1,647,220</b>	<b>1,366,988</b>	1,430,015
	<b>1,762,220</b>	<b>1,492,377</b>	1,548,008
Expenditure			
Salaries and fringe benefits	<b>881,670</b>	<b>730,819</b>	872,608
Travel and accommodation	<b>201,000</b>	<b>187,662</b>	166,117
Contracts	<b>57,000</b>	<b>55,955</b>	48,883
Training costs	<b>4,053</b>	<b>4,053</b>	4,184
Administrative charges	<b>214,900</b>	<b>214,900</b>	200,600
Purchase of material	<b>59,500</b>	<b>71,019</b>	58,512
Telecommunications	<b>50,066</b>	<b>37,492</b>	25,905
Vehicle operation costs	<b>43,200</b>	<b>51,162</b>	46,096
Heating oil	<b>23,000</b>	<b>25,323</b>	17,162
Electricity	<b>4,000</b>	<b>2,965</b>	3,233
Municipal services	<b>21,100</b>	<b>21,058</b>	19,627
Land leases	<b>90,000</b>		
Administrative costs	<b>42,361</b>	<b>36,562</b>	36,022
Shared maintenance expenses	<b>40,000</b>	<b>40,000</b>	35,099
Insurance	<b>13,370</b>	<b>13,407</b>	13,960
	<b>1,745,220</b>	<b>1,492,377</b>	1,548,008
Surplus (deficit) for the year	<b>17,000</b>	–	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	<b>(17,000)</b>		
	<b>(17,000)</b>	–	–
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	<b>153,922</b>	<b>92,111</b>	175,982
	<b>153,922</b>	<b>92,111</b>	175,982
Expenditure			
Park infrastructure	<b>150,000</b>	<b>88,176</b>	175,982
Insurance	<b>3,922</b>	<b>3,935</b>	
	<b>153,922</b>	<b>92,111</b>	175,982
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>KUURURJUAQ PARK – OPERATIONS (#63)</b>			
Revenue			
Local sources			
Sales	<b>125,000</b>	<b>134,280</b>	159,849
Other	<b>18,725</b>	<b>13,818</b>	25,000
	<b>143,725</b>	<b>148,098</b>	184,849
Contributions			
Contribution from Block Funding (#100)	<b>1,526,450</b>	<b>1,479,854</b>	1,325,780
	<b>1,526,450</b>	<b>1,479,854</b>	1,325,780
	<b>1,670,175</b>	<b>1,627,952</b>	1,510,629
Expenditure			
Salaries and fringe benefits	<b>824,557</b>	<b>834,183</b>	764,381
Travel and accommodation	<b>171,100</b>	<b>173,089</b>	159,876
Training costs	<b>3,941</b>	<b>3,941</b>	3,899
Contracts	<b>47,000</b>	<b>43,623</b>	56,371
Telecommunications	<b>27,566</b>	<b>28,001</b>	18,309
Administrative charges	<b>199,100</b>	<b>199,100</b>	189,400
Purchase of material	<b>69,500</b>	<b>70,809</b>	47,778
Housing charges	<b>76,224</b>	<b>76,224</b>	74,730
Vehicle operation costs	<b>50,400</b>	<b>56,851</b>	54,134
Heating oil	<b>25,000</b>	<b>27,984</b>	19,206
Electricity	<b>4,000</b>	<b>1,846</b>	6,639
Municipal services	<b>63,000</b>	<b>22,977</b>	22,209
Office and equipment rental	<b>5,000</b>	<b>4,024</b>	1,426
Shared maintenance expenses	<b>40,000</b>	<b>40,000</b>	35,101
Administrative costs	<b>48,787</b>	<b>38,968</b>	45,348
	<b>1,655,175</b>	<b>1,621,620</b>	1,498,807
Surplus (deficit) for the year	<b>15,000</b>	<b>6,332</b>	11,822
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	<b>(15,000)</b>	<b>(6,332)</b>	(11,822)
	<b>(15,000)</b>	<b>(6,332)</b>	(11,822)
Surplus (deficit) for the year for fiscal purposes	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), beginning of year	<b>–</b>	<b>–</b>	<b>–</b>
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	Actual
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>KUURURJUAQ PARK – INFRASTRUCTURE (#60)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	<b>355,553</b>	<b>370,601</b>	1,768,735
	<b>355,553</b>	<b>370,601</b>	1,768,735
Expenditure			
Park infrastructure	<b>344,000</b>	<b>359,018</b>	1,768,735
Insurance	<b>11,553</b>	<b>11,583</b>	
	<b>355,553</b>	<b>370,601</b>	1,768,735
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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>TURSUJUQ PARK – OPERATIONS (#62)</b>			
Revenue			
Local sources			
Sales	50,000	40,765	53,040
Rental charges	15,000	15,000	11,250
Other income	(21,194)	(21,194)	
	43,806	34,571	64,290
Contributions			
Contribution from Block Funding (#100)	1,393,433	1,140,101	1,120,992
Ministère des Forêts, de la Faune et des Parcs	162,723	162,723	107,428
	1,556,156	1,302,824	1,228,420
	1,599,962	1,337,395	1,292,710
Expenditure			
Salaries and fringe benefits	757,846	607,258	607,529
Training costs	3,843	3,843	3,601
Travel and accommodation	131,500	100,210	79,946
Contracts	42,000	48,748	100,038
Telecommunications	27,566	31,093	18,108
Administrative charges	181,800	181,800	183,600
Heating oil	25,000	29,254	
Electricity	7,000	6,348	
Municipal services	14,600	14,621	
Housing charges	38,112	38,112	37,365
Purchase of material	62,500	35,052	20,023
Vehicle operation costs	44,500	25,074	
Tursujuq mining and outfitting camps clean-up	158,110	135,013	107,037
Shared maintenance expenses	40,000	40,000	35,101
Administrative costs	53,585	35,049	100,362
	1,587,962	1,331,475	1,292,710
Surplus (deficit) for the year	12,000	5,920	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(12,000)	(5,920)	
	(12,000)	(5,920)	–
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	<b>1,200,000</b>	<b>1,012,543</b>	169,079
	<b>1,200,000</b>	<b>1,012,543</b>	169,079
Expenditure			
Park infrastructure	<b>1,200,000</b>	<b>1,012,543</b>	169,079
	<b>1,200,000</b>	<b>1,012,543</b>	169,079
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ULITTANIUJALIK PARK – OPERATIONS (#65)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>580,535</b>	<b>416,949</b>	75,034
	<b>580,535</b>	<b>416,949</b>	75,034
Expenditure			
Salaries and fringe benefits	<b>238,863</b>	<b>200,790</b>	35,105
Training costs	<b>1,029</b>	<b>1,029</b>	148
Travel and accommodation	<b>94,000</b>	<b>61,982</b>	
Contracts	<b>100,000</b>	<b>8,102</b>	
Telecommunications	<b>10,164</b>	<b>10,164</b>	9,964
Administrative charges	<b>75,700</b>	<b>75,700</b>	22,300
Housing charges	<b>38,112</b>	<b>38,112</b>	
Purchase of material	<b>10,000</b>	<b>9,052</b>	
Administrative costs	<b>12,667</b>	<b>12,018</b>	7,517
	<b>580,535</b>	<b>416,949</b>	75,034
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	<b>268,000</b>	<b>5,708</b>	42,372
	<b>268,000</b>	<b>5,708</b>	42,372
Expenditure			
Park infrastructure	<b>268,000</b>	<b>5,708</b>	42,372
	<b>268,000</b>	<b>5,708</b>	42,372
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, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>TAMAANI INTERNET SERVICE (#7)</b>			
Revenue			
Local sources			
Internet communications	6,901,680	6,942,627	6,406,085
Internet internal charges	741,961	742,158	640,940
Other		3,840	986
	<u>7,643,641</u>	<u>7,688,625</u>	<u>7,048,011</u>
Contributions			
K-net	375,000	368,550	
Société Plan Nord			55,636
Government of Nunavut			159,064
Government of Newfoundland and Labrador			95,375
	<u>375,000</u>	<u>368,550</u>	<u>310,075</u>
	<u>8,018,641</u>	<u>8,057,175</u>	<u>7,358,086</u>
Expenditure			
Salaries and fringe benefits	1,773,204	1,840,918	1,860,306
Travel and accommodation	413,400	405,764	537,113
Contracts	715,583	613,769	861,765
Training costs	10,880	10,880	12,387
Northern Indigenous Community Satellite Network	1,245,660	1,310,536	1,179,117
Support Agreement – Hardware and software	800,526	563,668	342,567
Telecommunications	91,117	186,602	203,934
Electricity	55,000	69,773	40,940
Administrative charges	350,000	350,000	350,000
Office and equipment rental	186,040	206,383	182,741
Housing charges	320,320	320,320	338,375
Administrative costs	349,012	135,643	326,033
Insurance	1,801	1,804	1,545
Purchase of material	895,000	448,211	777,716
Financing costs	80,000	41,287	375,000
Vehicle operations cost	11,700	17,455	
Plan Nord expenses			230,318
	<u>7,299,243</u>	<u>6,523,013</u>	<u>7,619,857</u>
Surplus (deficit) for the year	<u>719,398</u>	<u>1,534,162</u>	<u>(261,771)</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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>TAMAANI INTERNET SERVICE (#7) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt			(7,500,000)
	<u>–</u>	<u>–</u>	<u>(7,500,000)</u>
Appropriations			
Investing activities – Contributions to capital projects – Bandwidth project			7,067,041
	<u>–</u>	<u>–</u>	<u>7,067,041</u>
	<u>–</u>	<u>–</u>	<u>(432,959)</u>
Surplus (deficit) for the year for fiscal purposes	<b>719,398</b>	<b>1,534,162</b>	(694,730)
Internal transfers			
Accumulated surplus (deficit), beginning of year	<b>(1,151,584)</b>	<b>(1,151,586)</b>	(456,856)
Accumulated surplus (deficit), end of year	<b><u>(432,186)</u></b>	<b><u>382,576</u></b>	<b><u>(1,151,586)</u></b>

# Kativik Regional Government

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

### Other Programs

Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
<b>SANARRUTIK AGREEMENT (#16)</b>			
Revenue			
Local sources			
Makivik Corporation	15,701	15,700	8,576
Other	40,000	89,972	19,561
	55,701	105,672	28,137
Contributions			
Secrétariat aux affaires autochtones	7,682,011	7,682,011	7,325,761
	7,682,011	7,682,011	7,325,761
	7,737,712	7,787,683	7,353,898
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 17 b))			
Northern Village of Kangiqsualujjuaq	338,330	338,330	271,294
Northern Village of Kuujjuaq	703,936	705,950	694,578
Northern Village of Tasiujaq	144,184	144,184	140,522
Northern Village of Aupaluk	106,380	106,380	102,073
Northern Village of Kangirsuk	227,161	227,161	222,814
Northern Village of Quaqtaq	171,416	171,416	146,711
Northern Village of Kangiqsujaq	285,148	285,148	268,676
Northern Village of Salluit	530,874	530,874	508,636
Northern Village of Ivujivik	155,471	155,471	153,972
Northern Village of Akulivik	255,033	255,033	238,965
Northern Village of Puvirnituk	580,532	580,532	560,148
Northern Village of Inukjuak	603,381	603,381	589,044
Northern Village of Umiujaq	186,473	186,473	186,693
Northern Village of Kuujjuaraapik	255,994	255,890	246,053
Contribution to recreation activities	300,000	203,000	277,900
Contribution to Avataq Cultural Institute Inc. –			
Local cultural committees	350,000	250,000	250,000
Community Development Fund	1,017,000	1,017,000	1,000,000
Contribution to Parnasimautik (#21)	75,000	46,275	75,000
Contribution to Nunivaat Statistics Program (#95)	394,579	389,579	378,359
Contribution to Search and Rescue Boat			
Maintenance (#296)	416,000	289,289	282,761
Contribution to Elders committee (#80)	20,000	20,000	9,908
Contribution to Study Cost of Living	31,402	16,402	68,598

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

Year ended December 31, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>SANARRUTIK AGREEMENT (#16) (Continued)</i></b>			
Municipal Infrastructure and Equipment Project	102,152	21,732	66,295
Contribution to regional projects	1,674,087		
Arctic Inspiration Prize	17,500	20,000	17,500
Breakfast club	170,000	85,000	85,000
Family houses	500,000		
Isuarsivik Treatment Centre	350,000		
Qanuillirpita study			300,000
Sivunitsavut program	80,000	80,000	80,000
Taqramiut Nipingat Inc.	200,000		
Mobilizing communities	100,000		22,000
	<b>10,342,033</b>	<b>6,984,500</b>	<b>7,243,500</b>
Surplus (deficit) for the year	<b>(2,604,321)</b>	<b>803,183</b>	<b>110,398</b>
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Community mortuaries			(3,577)
Contribution to capital projects – Youth houses infrastructure/Intergenerational centres	(464,261)	(482,310)	464,261
	<b>(464,261)</b>	<b>(482,310)</b>	<b>460,684</b>
Surplus (deficit) for the year for fiscal purposes	<b>(3,068,582)</b>	<b>320,873</b>	<b>571,082</b>
Accumulated surplus (deficit), beginning of year	<b>3,068,582</b>	<b>3,068,582</b>	<b>2,497,500</b>
Accumulated surplus (deficit), end of year	<b>–</b>	<b>3,389,455</b>	<b>3,068,582</b>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>PARNASIMAUTIK (#21)</i></b>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	<b>75,000</b>	<b>46,275</b>	75,000
	<b>75,000</b>	<b>46,275</b>	<b>75,000</b>
Expenditure			
Contracts	<b>75,000</b>	<b>46,275</b>	75,000
	<b>75,000</b>	<b>46,275</b>	75,000
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>SAPUMMIJIT – CRIME VICTIMS ASSISTANCE CENTRE (#89)</b>			
Revenue			
Contributions			
Ministère de la Justice	<b>1,165,354</b>	<b>999,274</b>	919,808
Other	<b>20,000</b>	<b>5,057</b>	26,002
	<b>1,185,354</b>	<b>1,004,331</b>	945,810
Expenditure			
Salaries and fringe benefits	<b>839,452</b>	<b>700,514</b>	662,353
Travel and accommodation	<b>125,039</b>	<b>105,396</b>	114,988
Training costs	<b>8,949</b>	<b>3,949</b>	6,869
Contracts	<b>21,361</b>	<b>3,677</b>	
Telecommunications	<b>28,950</b>	<b>29,550</b>	17,500
Administrative charges	<b>60,000</b>	<b>60,000</b>	60,000
Office and equipment rental	<b>34,944</b>	<b>34,740</b>	26,474
Rental charges	<b>28,796</b>	<b>28,796</b>	28,230
Administrative costs	<b>37,863</b>	<b>37,709</b>	29,396
	<b>1,185,354</b>	<b>1,004,331</b>	945,810
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, 2018

		<b>2018</b>	2017
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>COMMUNITY REINTEGRATION OFFICER (#90)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>707,868</b>	<b>746,073</b>	679,138
Training assistance subsidy		<b>10,000</b>	
	<b>707,868</b>	<b>756,073</b>	679,138
Expenditure			
Salaries and fringe benefits	<b>336,740</b>	<b>400,736</b>	367,834
Travel and accommodation	<b>99,100</b>	<b>88,605</b>	70,711
Training costs	<b>2,347</b>	<b>2,347</b>	2,455
Telecommunications	<b>39,227</b>	<b>38,965</b>	20,697
Administrative charges	<b>92,400</b>	<b>92,400</b>	94,200
Office and equipment rental	<b>12,237</b>	<b>11,736</b>	15,859
Housing charges	<b>38,112</b>	<b>38,112</b>	37,365
Rental charges	<b>52,699</b>	<b>52,699</b>	51,665
Administrative costs	<b>34,006</b>	<b>30,473</b>	18,352
	<b>706,868</b>	<b>756,073</b>	679,138
Surplus (deficit) for the year	<b>1,000</b>	–	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	<b>(1,000)</b>		
	<b>(1,000)</b>	–	–
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>NUNIVAAT STATISTICS PROGRAM (#95)</i></b>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	<b>394,579</b>	<b>389,579</b>	378,359
	<b>394,579</b>	<b>389,579</b>	378,359
Expenditure			
Contracts	<b>394,579</b>	<b>389,579</b>	378,359
	<b>394,579</b>	<b>389,579</b>	378,359
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, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>NUNAVIK COST OF LIVING REDUCTION (#96)</i></b>			
Revenue			
Contribution			
Secrétariat aux affaires autochtones	<b>12,750,000</b>	<b>12,750,000</b>	12,000,000
	<b>12,750,000</b>	<b>12,750,000</b>	12,000,000
Expenditure			
Administrative charges	<b>350,000</b>	<b>350,000</b>	350,000
Airfare reduction program	<b>450,000</b>	<b>427,200</b>	476,581
Household appliance program	<b>820,000</b>	<b>823,550</b>	736,750
Elders assistance program	<b>1,422,000</b>	<b>1,424,500</b>	1,343,125
Harvesting equipment program	<b>600,000</b>	<b>606,955</b>	424,724
Food and other essentials program	<b>9,000,000</b>	<b>9,086,861</b>	7,514,828
Transportation of country food, hunting and fishing equipment and vehicle parts	<b>550,001</b>	<b>529,184</b>	565,692
Gas subsidy program	<b>1,700,000</b>	<b>1,540,293</b>	1,564,022
	<b>14,892,001</b>	<b>14,788,543</b>	12,975,722
Surplus (deficit) for the year for fiscal purposes	<b>(2,142,001)</b>	<b>(2,038,543)</b>	(975,722)
Accumulated surplus (deficit), beginning of year	<b>(13,065)</b>	<b>(13,065)</b>	962,657
Accumulated surplus (deficit), end of year	<b>(2,155,066)</b>	<b>(2,051,608)</b>	(13,065)

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TREASURY (#99) (Note 18)</b>			
Revenue			
Local sources			
Interest	<b>200,000</b>	<b>648,512</b>	273,228
Other		<b>17,949</b>	21,724
Interest on self-financing (Tamaani (#7))			375,000
Interest on self-financing (Allavik Building (#17))	<b>33,750</b>	<b>33,750</b>	42,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	<b>97,812</b>	<b>97,812</b>	103,156
Interest on self-financing (KRG Houses (#74))	<b>258,631</b>	<b>258,631</b>	277,225
Interest on self-financing (Building Maintenance (#73))	<b>87,940</b>	<b>87,940</b>	94,792
Interest on self-financing (Courthouse (#18))	<b>12,546</b>	<b>12,546</b>	13,315
Capital repayment on self-financing (Tamaani Internet Service (#7))			7,500,000
Capital repayment on self-financing (Allavik Building (#17))	<b>180,000</b>	<b>180,000</b>	180,000
Capital repayment on self-financing (Police Stations – Building Operations (#14 and #204))	<b>111,554</b>	<b>111,554</b>	106,208
Capital repayment on self-financing (KRG Houses (#74))	<b>385,876</b>	<b>385,876</b>	367,282
Capital repayment on self-financing (Building Maintenance (#73))	<b>142,209</b>	<b>142,209</b>	135,356
Capital repayment on self-financing (Courthouse (#18))	<b>15,953</b>	<b>15,955</b>	15,186
	<b>1,526,271</b>	<b>1,992,734</b>	9,505,222
Expenditure			
Penalties and interest			32,655
Other		<b>16,425</b>	305
	<b>–</b>	<b>16,425</b>	32,960
Surplus (deficit) for the year	<b>1,526,271</b>	<b>1,976,309</b>	9,472,262

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><i>TREASURY (#99) (Note 18) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Treasury	<b>80,459</b>	<b>(816,897)</b>	(8,899,290)
Financial reserves and reserved funds –			
Interest		<b>(600,203)</b>	(189,715)
Contribution to capital projects		<b>(595)</b>	
	<b>80,459</b>	<b>(1,417,695)</b>	(9,089,005)
Surplus (deficit) for the year for fiscal purposes	<b>1,606,730</b>	<b>558,614</b>	416,217
Internal transfers	<b>(1,606,730)</b>	<b>(558,614)</b>	(416,217)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<b>–</b>	<b>–</b>	<b>–</b>

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

Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,570,201	1,535,901	941,061
Other rental charges	491,065	492,608	476,965
Other housing charges	324,097	327,159	327,546
Internal supervision and management fees	696,555	711,460	1,289,294
Landing and airport terminal building fees	1,385,000	1,407,593	1,295,600
Service charges and sales	331,729	335,812	404,031
Employee rental	651,528	720,360	721,815
Interest	220,000	710,356	273,228
Interest on loans receivable	235,000	211,970	187,898
Internet communications	6,901,680	6,942,627	6,406,085
Recuperation of accumulated surplus of Child Care Centres as of March 31	1,103,063	1,103,063	932,826
Other	324,313	620,845	440,556
	<u>14,234,231</u>	<u>15,119,754</u>	<u>13,696,905</u>
Contributions			
Secrétariat aux affaires autochtones	91,446,673	92,321,535	87,377,092
Ministère des Affaires municipales et de l'Habitation	4,464,717	4,146,717	4,014,115
Ministère des Transports	1,238,418	851,182	1,004,631
Ministère de la Sécurité publique	12,010,294	14,725,679	11,641,966
Ministère de l'Énergie et des Ressources naturelles	8,922,720	8,757,658	8,517,179
Ministère de la Famille	79,500	230,500	101,250
Ministère de l'Environnement et de la Lutte contre les changements climatiques	1,977,475	1,480,963	2,156,168
Ministère des Forêts, de la Faune et des Parcs	248,723	248,723	107,428
Ministère de la Santé et des Services sociaux	165,534	104,533	41,384
Emploi-Québec	3,312,009	1,889,749	799,568
Sanarrutik Amendment #3 – Ungaluk	868,665	596,495	269,838
Société d'habitation du Québec	227,768	226,896	165,570
Société Plan Nord	330,000	565,574	145,636
Ministère de la Justice	1,165,354	999,274	919,808
Ministère de l'Éducation et de l'Enseignement supérieur	426,296	521,077	362,455
Other provincial contributions	99,500	87,500	1,266
Employment and Social Development Canada	17,440,241	16,121,439	18,661,008
Public Safety Canada	9,198,023	12,098,130	8,994,485
Indigenous and Northern Affairs Canada	1,253,128	1,145,971	1,209,357
Transport Canada	1,173,588	807,542	973,479
Health Canada	1,410,607	1,366,607	903,696
Fisheries and Oceans Canada	480,000	480,000	480,000
Other federal contributions			51,545
Training assistance subsidy	1,253,316	954,064	516,149
Other	883,624	609,051	430,301
	<u>160,076,173</u>	<u>161,336,859</u>	<u>149,845,374</u>
Investments		18,441,461	49,300,009
	<u>174,310,404</u>	<u>194,898,074</u>	<u>212,842,288</u>

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

Year ended December 31, 2018

		<b>2018</b>	<b>2017</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditure</b>			
Salaries and fringe benefits	52,699,432	53,883,035	47,454,247
Travel and accommodation	8,243,959	8,113,544	7,395,841
Contracts	13,868,482	11,047,440	10,093,129
Training costs	1,695,374	1,169,444	1,229,963
Telecommunications	840,023	837,129	900,759
Vehicle operation costs	2,366,724	2,519,473	2,099,971
Maintenance, utilities and municipal services	4,562,200	4,471,542	4,390,655
Office, housing and equipment rental	2,066,431	1,674,030	1,802,151
Administrative costs	3,091,009	2,056,238	2,233,242
Insurance	631,261	617,172	599,787
Purchase of material and equipment supplies	3,211,796	2,470,201	2,986,200
Contributions to Northern Villages – Technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – Fire prevention – Operations	733,292	713,496	698,320
Contributions to Northern Villages – Recreation	300,000	203,000	277,900
Contributions to Northern Villages – Regional public transit	550,000	549,998	540,000
Contributions to Northern Villages – Sanarrutik Agreement	4,544,313	4,546,223	4,330,179
Contributions to Northern Villages – Usijiit	1,023,637	1,023,637	993,822
Contributions to Child Care Centres	17,768,082	17,338,189	17,414,182
Contributions to Child Care Centres – Major renovations	6,715,000	5,642,672	6,682,936
Special projects – Child care programs	1,200,984	444,620	202,307
Contributions to local programs – Inuit support program	6,228,037	6,228,037	6,004,643
Measures to reduce the cost of living in Nunavik	14,562,001	14,459,643	12,625,722
Fur, Inuit clothing, canoe and fuel assistance	1,200,000	1,200,000	932,485
Other regional projects – Inuit support program	2,026,000	1,322,947	1,037,196
Non-reimbursable contributions – Regional projects and activities	4,592,141	1,490,134	2,976,446
Non-reimbursable contributions – Economic development projects	5,315,841	1,369,708	805,502
Sustainable employment – Program activities	16,698,464	13,241,297	11,450,660
Doubtful accounts, provision and write-off of doubtful loans and interest receivable		1,148,261	(229,108)
Financing costs	5,736,057	5,791,986	5,825,623
Settlement		165,557	756,609
Other	100,700	320,043	187,632
Capital assets transferred to Northern Villages		14,846,621	61,566,955
Amortization of capital assets		17,214,904	17,014,154
	<b>182,781,240</b>	<b>198,330,221</b>	<b>233,490,110</b>
Surplus (deficit) for the year	<b>(8,470,836)</b>	<b>(3,432,147)</b>	<b>(20,647,822)</b>

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

Year ended December 31, 2018

		2018	2017
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	(8,470,836)	(3,432,147)	(20,647,822)
Investment revenue		(18,441,461)	(49,300,009)
	(8,470,836)	(21,873,608)	(69,947,831)
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		17,214,904	17,014,154
Capital assets transferred to Northern Villages		14,846,621	61,566,955
	–	32,061,525	78,581,109
Loans and term deposits			
Capital repayment – Loans receivable	970,000	1,057,632	1,225,004
Provision (recovery) for interest on loans receivable		20,134	(103,991)
Provision (recovery) for doubtful loans		1,073,692	(244,387)
Write-off of doubtful loans		54,437	119,269
	970,000	2,205,895	995,895
Financing			
Reimbursement of long-term debt	(22,978,072)	(22,978,073)	(23,243,820)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	13,411,721	13,411,721	13,368,219
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	20,379	20,379	19,981
Ministère des Transports – Long-term debt	4,787,100	4,787,100	5,202,600
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	907,200	907,200	892,300
Secrétariat aux affaires autochtones – Long-term debt	821,871	821,871	811,702
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,926,901	1,926,901	1,874,718
	(1,102,900)	(1,102,901)	(1,074,300)
Appropriations			
Investing activities – Acquisition of capital assets (Note 6 a))	(1,964,678)	(1,978,664)	(1,700,386)
Investing activities – Investments in loans receivable (Note 6 b))	(1,930,000)	(1,539,221)	(180,000)
Investing activities – Contribution to capital projects	(1,569,261)	(2,482,710)	6,288,172
Investing activities – Contribution from investment			
Financial reserves and reserved funds	(31,530)	(935,839)	(12,921,175)
Appropriation from accumulated surplus, beginning of year	12,930,692		
	7,435,223	(6,936,434)	(8,513,389)
	7,302,323	26,228,085	69,989,315
Surplus (deficit) for the year for fiscal purposes	(1,168,513)	4,354,477	41,484

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
<b>Kativik Regional Government</b>					
KRG – Cabling/network system upgrade	455,000		455,000	97,354	357,646
KRG – Tamaani Connect to Innovate (Phase V)	67,000,000		2,000,000	7,407,891	(5,407,891)
KRG – Courthouse renovations	25,000		25,000	489	24,511
KRG – Housing renovations	560,000		1,153,000	170,396	982,604
KRG – Office building renovations	460,000		460,000	552,279	(92,279)
KRG – Police stations renovations	477,500		384,500	127,861	256,639
	<u>68,977,500</u>	<u>–</u>	<u>4,477,500</u>	<u>8,356,270</u>	<u>(3,878,770)</u>
<b>Northern Villages – Pivaliutiit III</b>					
Kangiqsualujjuaq – Community centre renovations	1,396,597		612,700	1,243,060	(630,360)
Tasiujaq – Cultural centre			30,373	30,373	
Tasiujaq – Intergenerational centre (construction)	1,097,616		601,975	1,614,704	(1,012,729)
Quaqtaq – Swimming pool renovations	1,410,000			57,327	(57,327)
Kangiqsujaq – Arena renovations	2,018,263		998,263	1,389,650	(391,387)
Salluit – Community centre renovations	3,603,856		2,592,919	3,152,542	(559,623)
Ivujivik – Community centre renovations			90,000	23,747	66,253
Puvirnituaq – Swimming pool	2,910,000		2,000,000	2,592,482	(592,482)
Umiujaq – Community centre renovations			18,454	18,454	
Umiujaq – Intergenerational centre (construction)	910,000		1,017,000	1,520,555	(503,555)
Kuujuaarapik – Community centre construction	5,185,289		3,419,406	4,668,882	(1,249,476)
	<u>18,531,621</u>	<u>–</u>	<u>11,381,090</u>	<u>16,311,776</u>	<u>(4,930,686)</u>
<b>Other entities – Pivaliutiit III</b>					
Kuujuaq – Anglican church construction	1,552,917		329,651	329,651	
	<u>1,552,917</u>	<u>–</u>	<u>329,651</u>	<u>329,651</u>	<u>–</u>
<b>Other entities – Other projects</b>					
Kuujuaarapik – Tasiurvik Family house				291,015	(291,015)
	<u>–</u>	<u>–</u>	<u>–</u>	<u>291,015</u>	<u>(291,015)</u>



**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Federal Excise Tax Program – Infrastructure</b>					
Kuujuaq – Community workshop	998,478			74,311	(74,311)
Tasiujaq – Intergenerational centre	499,409				
Aupaluk – Municipal office	473,857			383,788	(383,788)
Quaqtaq – Bridge	517,726		517,726	563,213	(45,487)
Ivujivik – Community centre renovation	481,941				
Ivujivik – Snowmobile repair shop	32,845			32,845	(32,845)
Akulivik – Ski-doo workshop	578,103			24,171	(24,171)
Puvirnituk – Garage renovations	730,892			627,880	(627,880)
Puvirnituk – Arena renovations	23,646		32,672	23,646	9,026
Puvirnituk – Community centre renovations	77,961		77,189	77,961	(772)
Umiujaq – Bridge improvement	533,781			263,308	(263,308)
Kuujuaaraapik – Drinking water infrastructure	581,495		581,495	4,148	577,347
	<u>5,530,134</u>	<u>–</u>	<u>1,209,082</u>	<u>2,075,271</u>	<u>(866,189)</u>
<b>Northern Villages – Isurruutiit Projects</b>					
LU #7111 – Water plant (upgrade)	400,000	38,510		323,253	(284,743)
LU #7113 – Solid waste site (upgrade)	500,000				
LU #7114 – Roads (construction)	260,000			35,834	(35,834)
LU #7115 – Aqueduct and sewer	500,000				
LU #7122 – Mechanical garage (renovation)	1,500,000				
LU #7123 – Playground (construction)	100,000			25,157	(25,157)
LU #7141 – Sewage truck (purchase)	300,000			268,709	(268,709)
LU #7163 – Grader (purchase)	500,000			403,502	(403,502)
LU #7168 – Compactor (purchase)	250,000				
VP #7211 – Water plant (construction)	15,000,000	1,051,980		7,386,669	(6,334,689)
VP #7213 – Solid waste site (upgrade)	500,000			1,182	(1,182)
VP #7214 – Roads (construction)	2,600,000	2,289,300		2,556,539	(267,239)
VP #7222 – Storage garage for rolling stock (construction)	3,500,000	188,950		1,523,672	(1,334,722)

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

December 31, 2018

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
<b>Northern Villages – Isurruutiit Projects (Continued)</b>					
VP #7233 – Water truck (overhaul)	40,000				
VP #7234 – Water truck (purchase)	325,000			291,058	(291,058)
VP #7243 – Sewage truck (purchase)	300,000			266,166	(266,166)
VP #7251 – Garbage truck (purchase)	325,000				
VP #7266 – Excavator (purchase)	400,000			366,854	(366,854)
VP #7269 – Bulldozer (overhaul)	25,000				
VP #7276 – Accessories snow plow/dump truck (purchase)	25,000				
VP #7277 – Accessories snow plow/loader (purchase)	20,000				
TQ #7311 – Water plant (upgrade)	100,000	56,190		58,600	(2,410)
TQ #7313 – Solid waste site (upgrade)	200,000	165,000		184,240	(19,240)
TQ #7314 – Roads (construction)	140,000	77,780		79,648	(1,868)
TQ #7322 – Mechanical garage (renovation)	1,200,000	73,730		84,074	(10,344)
TQ #7323 – Playground (construction)	100,000			2,702	(2,702)
TQ #7357 – Dump truck-1 (overhaul)	75,000				
TQ #7358 – Dump truck-2 (overhaul)	50,000				
TQ #7359 – Dump truck (purchase)	275,000			233,338	(233,338)
LA #7411 – Water plant (upgrade)	800,000				
LA #7412 – Wastewater site (construction)	100,000				
LA #7413 – Solid waste site (upgrade)	100,000			1,342	(1,342)
LA #7414 – Roads (construction)	200,000	21,230		190,499	(169,269)
LA #7422 – Mechanical garage (renovation)	1,300,000				
LA #7423 – Playground/recreation	100,000			4,921	(4,921)
LA #7441 – Sewage truck (overhaul)	50,000				
LA #7442 – Sewage truck (purchase)	300,000				
LA #7475 – Accessories snow plow/loader (purchase)	20,000				
AS #7511 – Water plant (upgrade)	800,000	680,330		694,007	(13,677)
AS #7513 – Solid waste site (construction)	2,500,000	715,850		1,457,281	(741,431)

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit Projects (Continued)</b>					
AS #7514 – Roads (construction)	200,000	36,660		101,927	(65,267)
AS #7523 – Playground (construction)	100,000				
AS #7541 – Sewage truck (overhaul)	50,000				
AS #7563 – Grader (purchase)	500,000				
AS #7568 – Compactor (purchase)	250,000				
HA #7611 – Water plant (upgrade)	400,000			378	(378)
HA #7612 – Wastewater site (upgrade)	150,000				
HA #7613 – Solid waste site (upgrade)	250,000				
HA #7614 – Roads (construction)	540,000	196,420		522,230	(325,810)
HA #7631 – Water truck (purchase)	300,000			290,824	(290,824)
HA #7661 – Loader (overhaul)	50,000			12,069	(12,069)
HA #7663 – Grader (purchase)	500,000			403,539	(403,539)
HA #7673 – Accessories hydraulic hummer (purchase)					
KG #7711 – Water plant (upgrade)	925,000	113,870		716,144	(602,274)
KG #7712 – Wastewater site (construction)	1,600,000	768,670		964,652	(195,982)
KG #7713 – Solid waste site (upgrade)	100,000				
KG #7714 – Roads (construction)	325,000	80,630		117,249	(36,619)
KG #7721 – Municipal office (construction)	6,200,000	304,840		3,699,944	(3,395,104)
KG #7741 – Sewage truck (overhaul)	50,000				
KG #7757 – Dump truck (overhaul)	35,000	25,710		26,229	(519)
KG #7761 – Loader (purchase)	400,000				
KG #7763 – Grader (purchase)	500,000			403,383	(403,383)
ZG #7811 – Water plant (upgrade)	650,000				
ZG #7813 – Solid waste site (upgrade)	500,000	51,830		53,710	(1,880)
ZG #7814 – Roads (construction)	4,100,000			2,830,430	(2,830,430)
ZG #7821 – Municipal office (renovation)	3,400,000	3,012,030		3,294,475	(282,445)

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit Projects (Continued)					
ZG #7841 – Sewage truck (purchase)	300,000			267,048	(267,048)
ZG #7842 – Sewage truck (overhaul)	50,000				
ZG #7861 – Loader (overhaul)	125,000			106,590	(106,590)
ZG #7870 – Bulldozer (overhaul)	50,000				
IK #7911 – Water plant (upgrade)	400,000				
IK #7912 – Wastewater site (upgrade)	100,000				
IK #7913 – Solid waste site (upgrade)	50,000				
IK #7914 – Roads (construction)	200,000			98,780	(98,780)
IK #7965 – Excavator (overhaul)	35,000			2,223	(2,223)
IK #7969 – Bulldozer (overhaul)	35,000			1,119	(1,119)
KO #8011 – Water plant (upgrade)	600,000				
KO #8012 – Wastewater site (upgrade)	150,000				
KO #8013 – Solid waste site (construction)	250,000			200	(200)
KO #8014 – Roads (construction)	400,000	131,990		304,931	(172,941)
KO #8031 – Water truck (purchase)	325,000				
KO #8041 – Sewage truck (purchase)	300,000				
KO #8057 – Dump truck (purchase)	275,000			234,468	(234,468)
KO #8069 – Bulldozer (overhaul)	92,000			50,002	(50,002)
PX #8111 – Water plant (upgrade)	600,000			50,359	(50,359)
PX #8112 – Wastewater site (upgrade)	1,000,000	97,810		127,932	(30,122)
PX #8113 – Solid waste site (upgrade)	500,000			7,446	(7,446)
PX #8114 – Roads (construction)	175,000			2,062	(2,062)
PX #8122 – Storage garage (construction)	3,000,000			106,733	(106,733)
PX #8123 – Playground (construction)	100,000				
PX #8133 – Water truck (overhaul)	80,000				
PX #8134 – Water truck (purchase)	300,000			290,863	(290,863)

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit Projects (Continued)</b>					
PX #8143 – Sewage truck (overhaul)	75,000				
PX #8156 – Gravel dump truck (overhaul)	50,000				
PX #8161 – Loader (overhaul)	50,000				
PX #8163 – Snow plow (purchase)	500,000				
PX #8168 – Compactor (purchase)	250,000				
PH #8211 – Water plant (upgrade)	600,000				
PH #8212 – Wastewater site (construction)	100,000				
PH #8213 – Solid waste site (construction)	1,500,000	226,000		317,070	(91,070)
PH #8214 – Roads (construction)	550,000	104,680		237,391	(132,711)
PH #8223 – Playground (construction)	100,000				
PH #8232 – Water truck (purchase)	325,000			288,455	(288,455)
PH #8242 – Sewage truck (purchase)	300,000			268,119	(268,119)
PH #8256 – Gravel dump truck (purchase)	275,000				
PH #8265 – Excavator (purchase)	400,000			243,374	(243,374)
PH #8268 – Compactor (purchase)	250,000			231,725	(231,725)
MU #8311 – Water plant (upgrade)	200,000				
MU #8312 – Wastewater site (upgrade)	300,000			95,851	(95,851)
MU #8313 – Solid waste site (upgrade)	250,000			1,739	(1,739)
MU #8314 – Roads (construction)	250,000	97,290		128,599	(31,309)
MU #8323 – Playground (construction)	100,000	14,950		15,310	(360)
MU #8332 – Water truck (overhaul)	300,000			291,662	(291,662)
MU #8342 – Sewage truck (overhaul)	65,000			62,849	(62,849)
MU #8368 – Compactor (purchase)	250,000			232,317	(232,317)
GW #8411 – Water plant (upgrade)	1,695,000	75,000		132,493	(57,493)
GW #8413 – Solid waste site (upgrade)	1,000,000	112,730		115,438	(2,708)
GW #8414 – Roads (construction)	10,000			2,141	(2,141)
GW #8422 – Mechanical garage (renovation)	1,500,000			15,287	(15,287)

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2018

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit Projects (Continued)</b>					
GW #8423 – Playground (construction)	100,000				
GW #8457 – Dump truck (purchase)	250,000			224,816	(224,816)
GW #8463 – Grader (purchase)	500,000			403,379	(403,379)
GW #8468 – Compactor (purchase)	250,000			231,134	(231,134)
	<u>79,692,000</u>	<u>10,809,960</u>	<u>–</u>	<u>35,066,335</u>	<u>(24,256,375)</u>
	<u>174,284,172</u>	<u>10,809,960</u>	<u>17,397,323</u>	<u>62,430,318</u>	<u>(34,223,035)</u>

## Kativik Regional Government

### Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2018

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
<b>Kativik Regional Government</b>					
Long-term loans renewable – March 7, 2018		61,341		61,341	
Long-term loans renewable – June 6, 2018		45,449		45,449	
Long-term loans renewable – November 1, 2018		65,869		65,869	
KRG – Acquisition of capital assets		1,978,664		1,978,664	
KRG – Housing renovations	237,000	93,529		93,529	
KRG – Police stations renovations	100,000	15,783		15,783	
	<u>337,000</u>	<u>2,260,635</u>	<u>–</u>	<u>2,260,635</u>	<u>–</u>
<b>Northern Villages – Pivaliutiit III</b>					
Kangirsuk – Youth centre construction	2,591,820	1,007,601	1,416,069	2,423,670	
Akulivik – Youth centre construction	2,591,820	1,144,227	1,292,073	2,436,300	
Inukjuak – Community centre renovations	3,111,119	1,128,060	1,810,072	2,938,132	
	<u>8,294,759</u>	<u>3,279,888</u>	<u>4,518,214</u>	<u>7,798,102</u>	<u>–</u>
<b>Northern Villages – Isurruutiit Projects</b>					
VP #7232 – Water truck (purchase)	312,964	312,960		312,960	
VP #7242 – Sewage Truck (purchase)	284,811	284,810		284,810	
VP #7256 – Float Truck (overhaul)	32,853	32,860		32,860	
VP #7262 – Loader (overhaul)	35,722	35,720		35,720	
VP #7265 – Excavator (overhaul)	33,415	33,410		33,410	
LA #7467 – Backhoe loader (overhaul)	21,200	21,200		21,200	
LA #7469 – Bulldozer (overhaul)	6,665	6,660		6,660	
KG #7769 – Bulldozer (overhaul)	35,350	34,570		34,570	
ZG #3804 – Roads (construction)	5,030,200	4,951,450		4,951,450	
ZG #7869 – Bulldozer (overhaul)	68,890	68,880		68,880	
PX #8142 – Sewage Truck (purchase)	315,431	315,430		315,430	
MU #8341 – Sewage truck (overhaul)	287,336	287,340		287,340	
MU #8361 – Loader (purchase)	459,743	459,750		459,750	
GW #8465 – Excavator (overhaul)	30,820	30,820		30,820	
	<u>6,955,400</u>	<u>6,875,860</u>	<u>–</u>	<u>6,875,860</u>	<u>–</u>
	<u>15,587,159</u>	<u>12,416,383</u>	<u>4,518,214</u>	<u>16,934,597</u>	<u>–</u>

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

December 31, 2018

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	<b>2018</b>	2017
	<u>\$</u>	<u>\$</u>
Long-term loans renewable – June 21, 2001	<b>21,528</b>	21,528
Long-term loans renewable – December 20, 2001	<b>54,790</b>	54,790
Long-term loans renewable – June 16, 2003	<b>35,583</b>	35,583
Long-term loans renewable – October 17, 2005	<b>4,210</b>	4,210
Long-term loans renewable – June 21, 2006	<b>(52,977)</b>	(52,977)
Long-term loans renewable – June 21, 2006	<b>(20,756)</b>	(20,756)
	<u><b>42,378</b></u>	<u>42,378</u>

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**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, 2018

	2018	2017
	\$	\$
<b>Capital Projects</b>		
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
<b>Isurruutiit Projects</b>		
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, 2018

	2018	2017
	\$	\$
<b>Isurruutiit Projects (Continued)</b>		
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, 2018

	2018	2017
	\$	\$
<b>Isurruutiit Projects (Continued)</b>		
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
	<b>94,292</b>	<b>94,292</b>