

KATIVIK REGIONAL GOVERNMENT
ANNUAL REPORT
DECEMBER 31, 2010

**KATIVIK REGIONAL GOVERNMENT
ANNUAL REPORT
DECEMBER 31, 2010**

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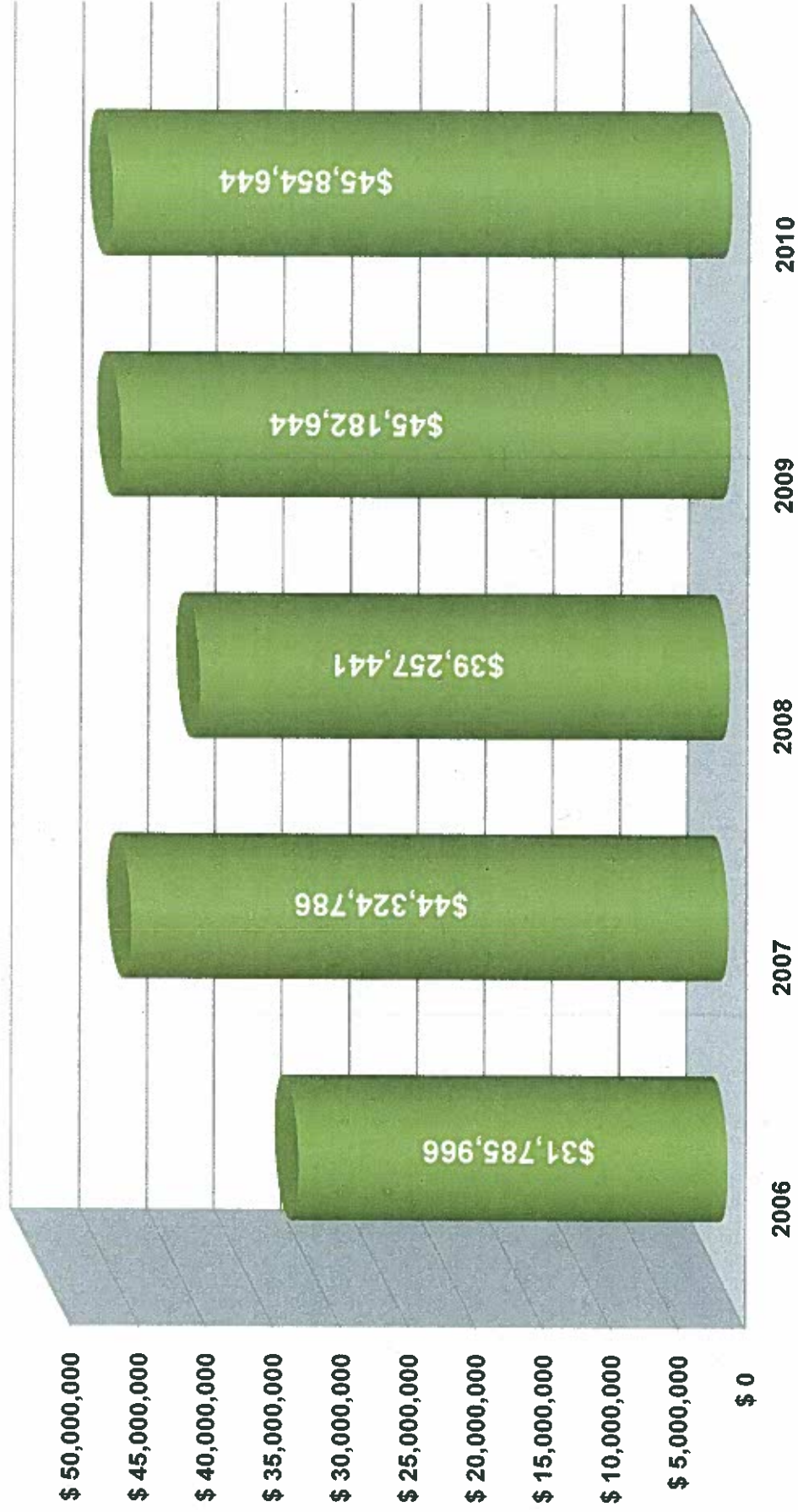
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**KATIVIK REGIONAL GOVERNMENT
SYNOPSIS REVIEW
DECEMBER 31, 2010**

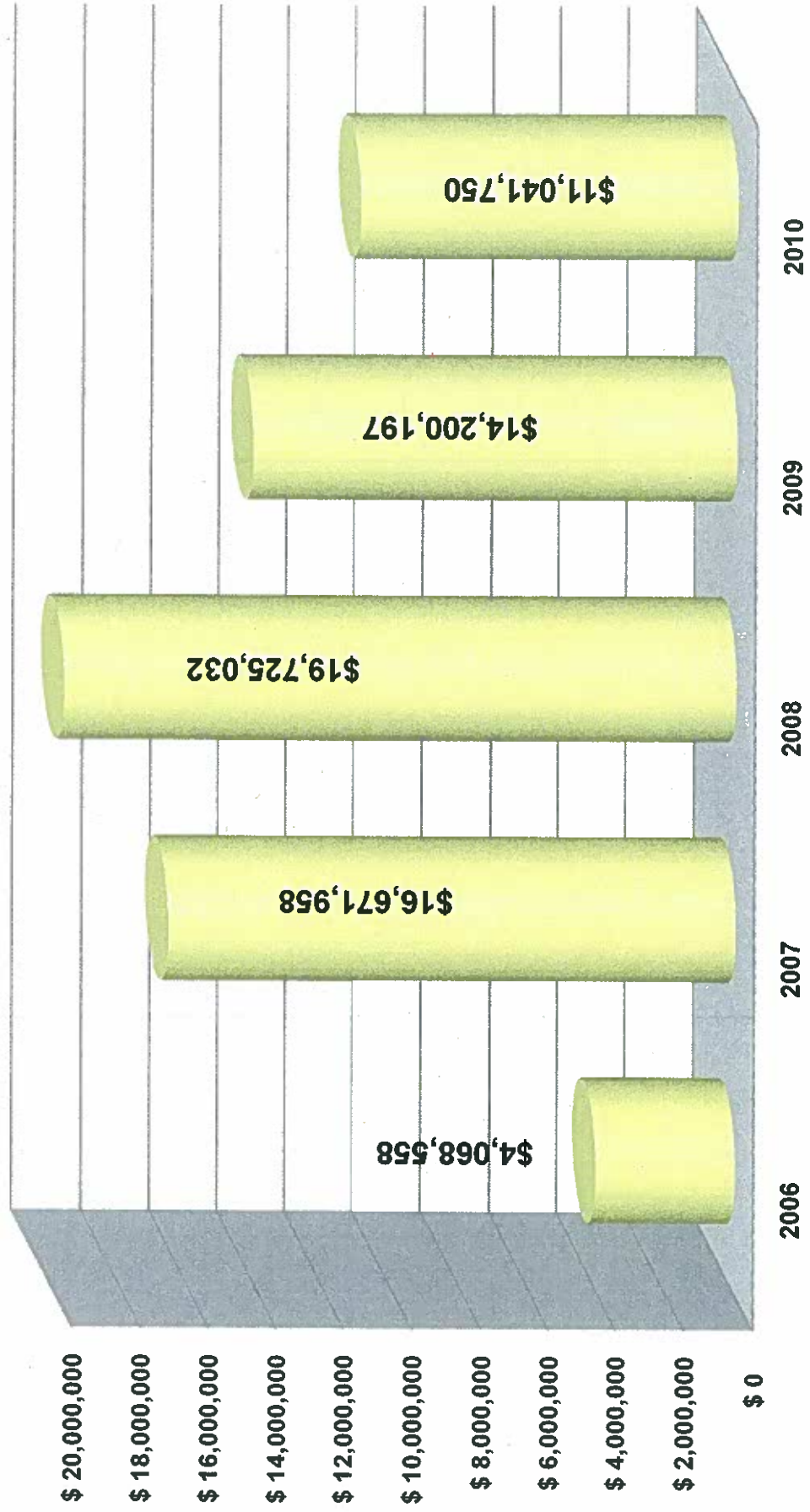
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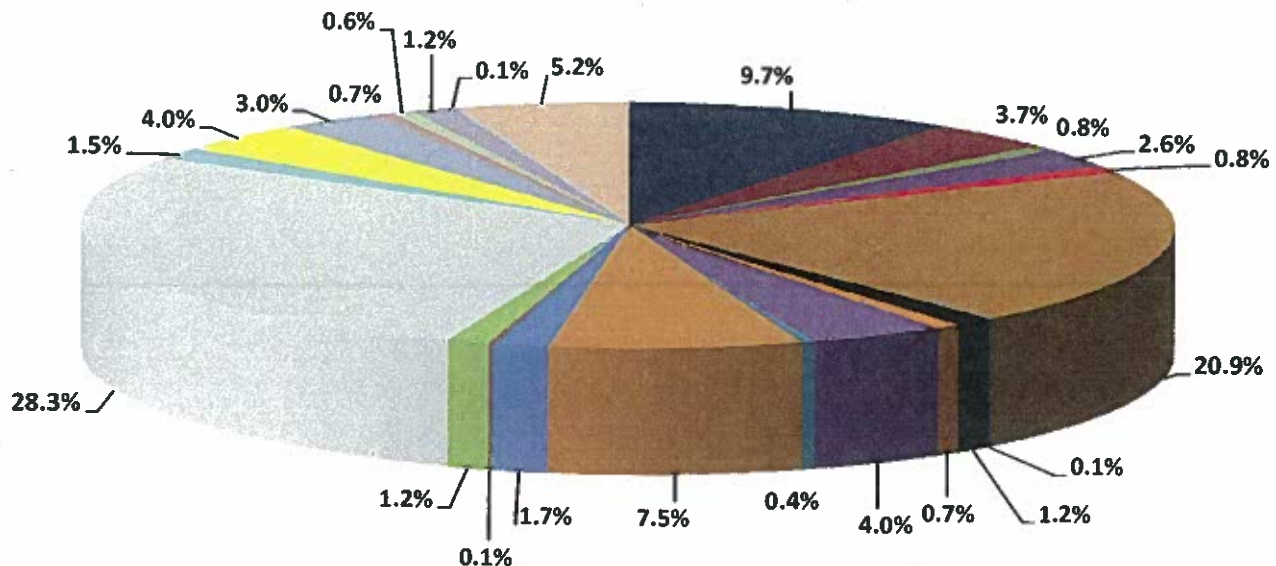
**Revenue - Block Funding
(Quebec Native Affairs Secretariat)**



Accumulated Surplus - Block Funding

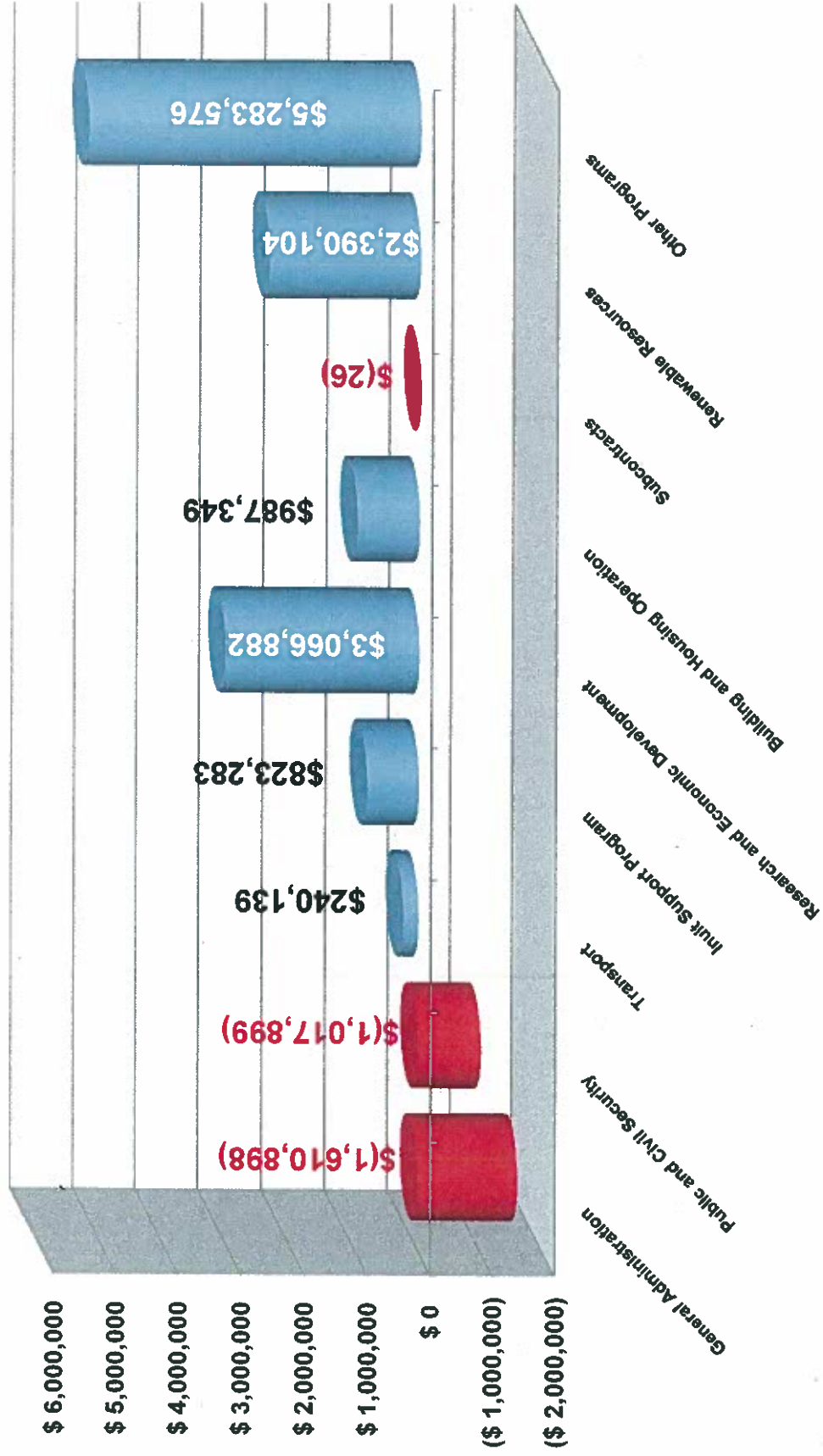


Total Contributions - Block Funding 2004-2010

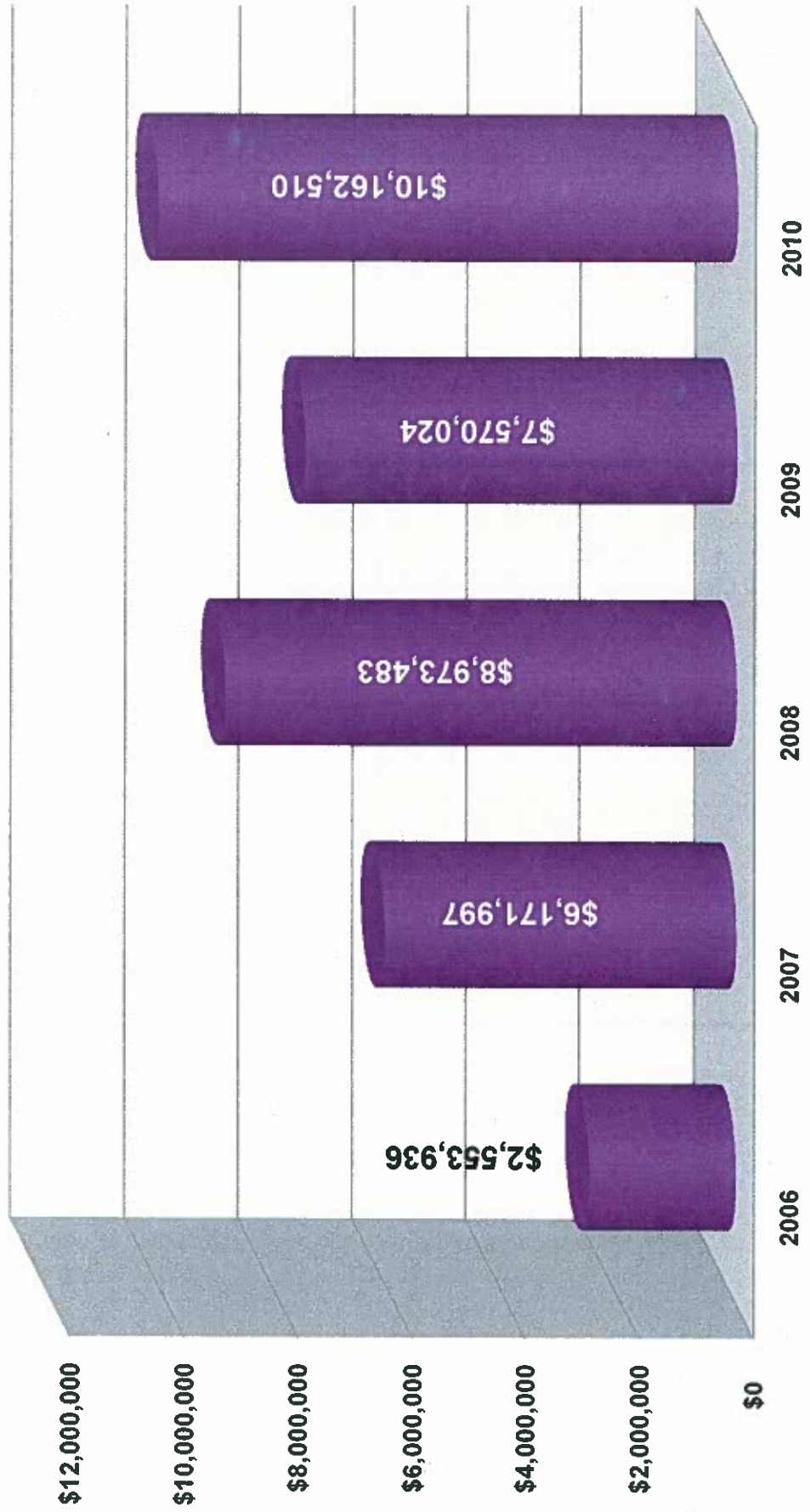


- Contribution to Elected Members and Officers (#10 and #11) (9.7%)
- Contribution to Technical Assistance Program (#22, #24 and #26) (3.7%)
- Contribution to Land Use Master Plan (#29) (0.8%)
- Contribution to Civil Security - Operations (#25) (2.6%)
- Contribution to Prison Guarding Services (#255 to #273) (0.8%)
- Contribution to Transport Quebec (#310, #311, #313 to #324) (20.9%)
- Contribution to Management Contract - Air Terminal of Kuujuaaraapik (#325) (0.1%)
- Contribution to Usijiit - Adapted Transportation of Handicapped Persons and for Certain Basic Public Transit Services (#350) (1.2%)
- Contribution to Regional Development - Administration (#71) (0.7%)
- Contribution to Regional Strategic Programs (#72) (4.0%)
- Contribution to Community Economic Development Organization (CEDO) (#76) (0.4%)
- Contribution to Employment and Training - Provincial Programs (7.5%)
- Contribution to Recreation Coordination (#30) (1.7%)
- Contribution to Recreation Projects (#31) (0.1%)
- Contribution to Childcare - Operations (#43) (1.2%)
- Contribution to Special Projects and Transfers to Childcare Centres (#44) (28.3%)
- Contribution to Renewable Resource Officers (#53) (1.5%)
- Contribution to Development of Parks in Nunavik (#56) (4.0%)
- Contribution to Pingualuit Park - Operations (#59) (3.0%)
- Contribution to Kuururjuaq Park - Operations (#63) (0.7%)
- Contribution to Environmental Sanitation (#64) (0.6%)
- Contribution to Community Reintegration Officer (#90) (1.2%)
- Contribution to Nunivaat Statistics Program (#95) (0.1%)
- Building and houses Reserve (5.2%)

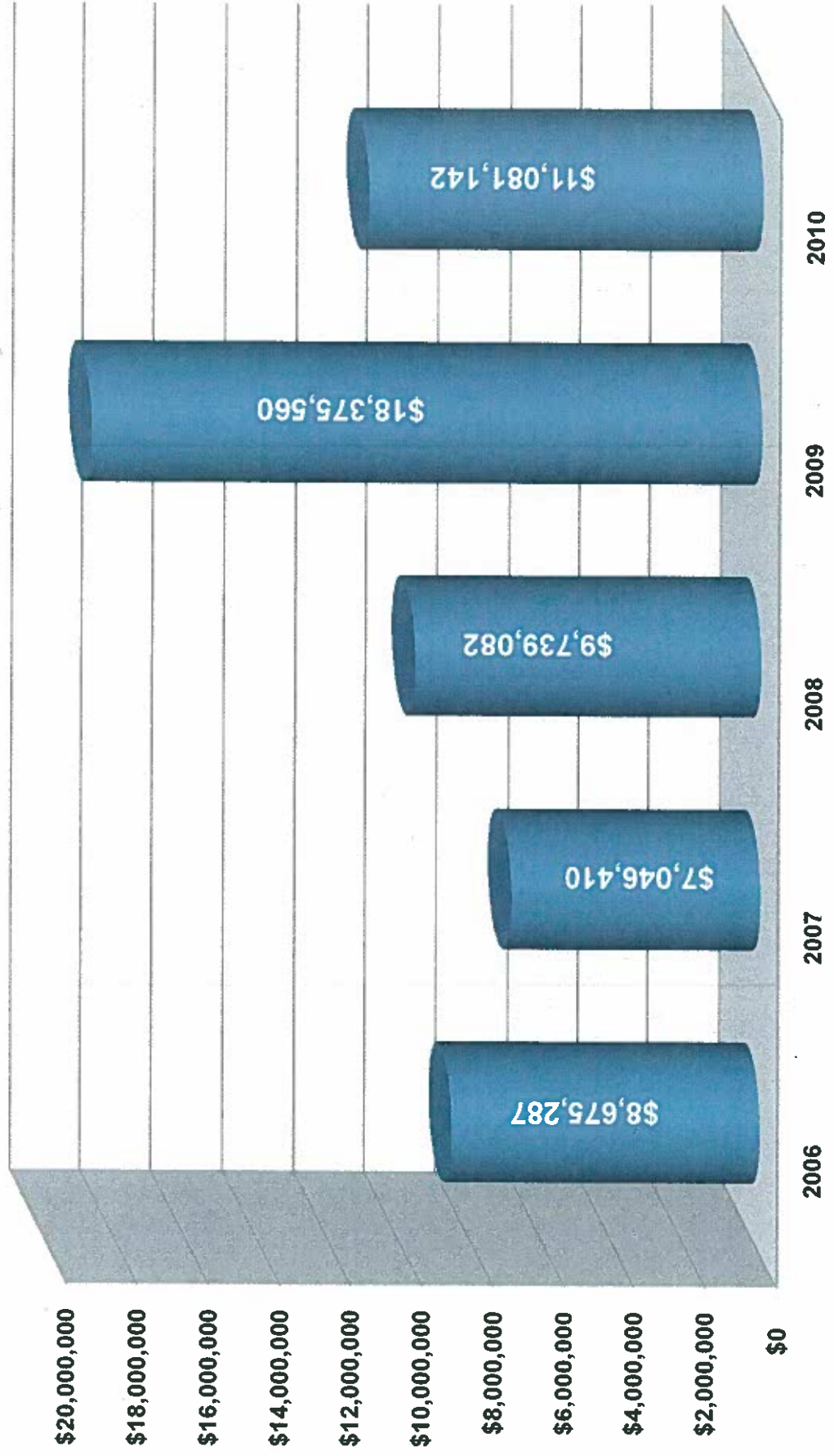
**Accumulated Surplus (Deficit) by Department Excluding Block Funding
as of December 31, 2010**

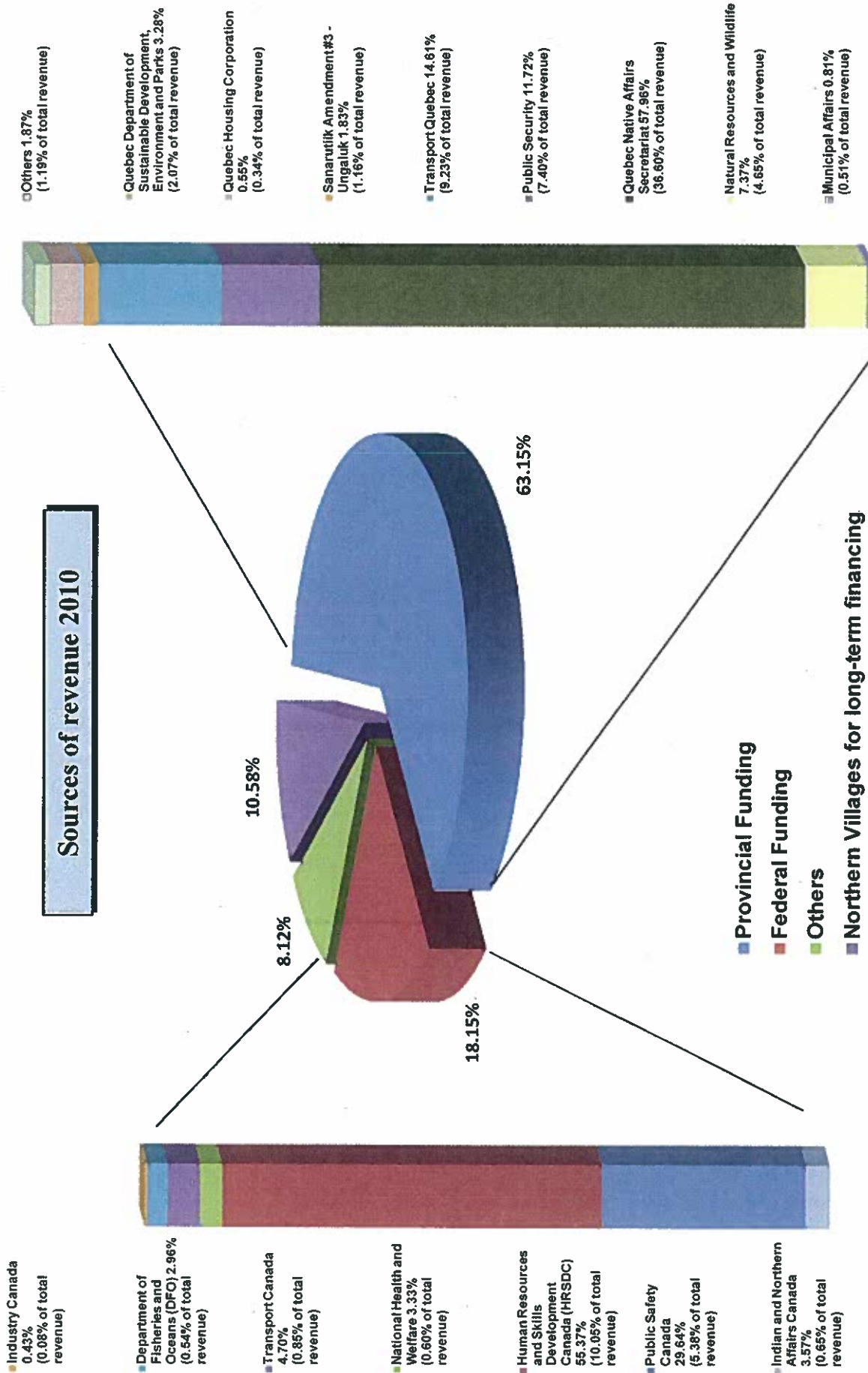


Accumulated Surplus Excluding Block Funding

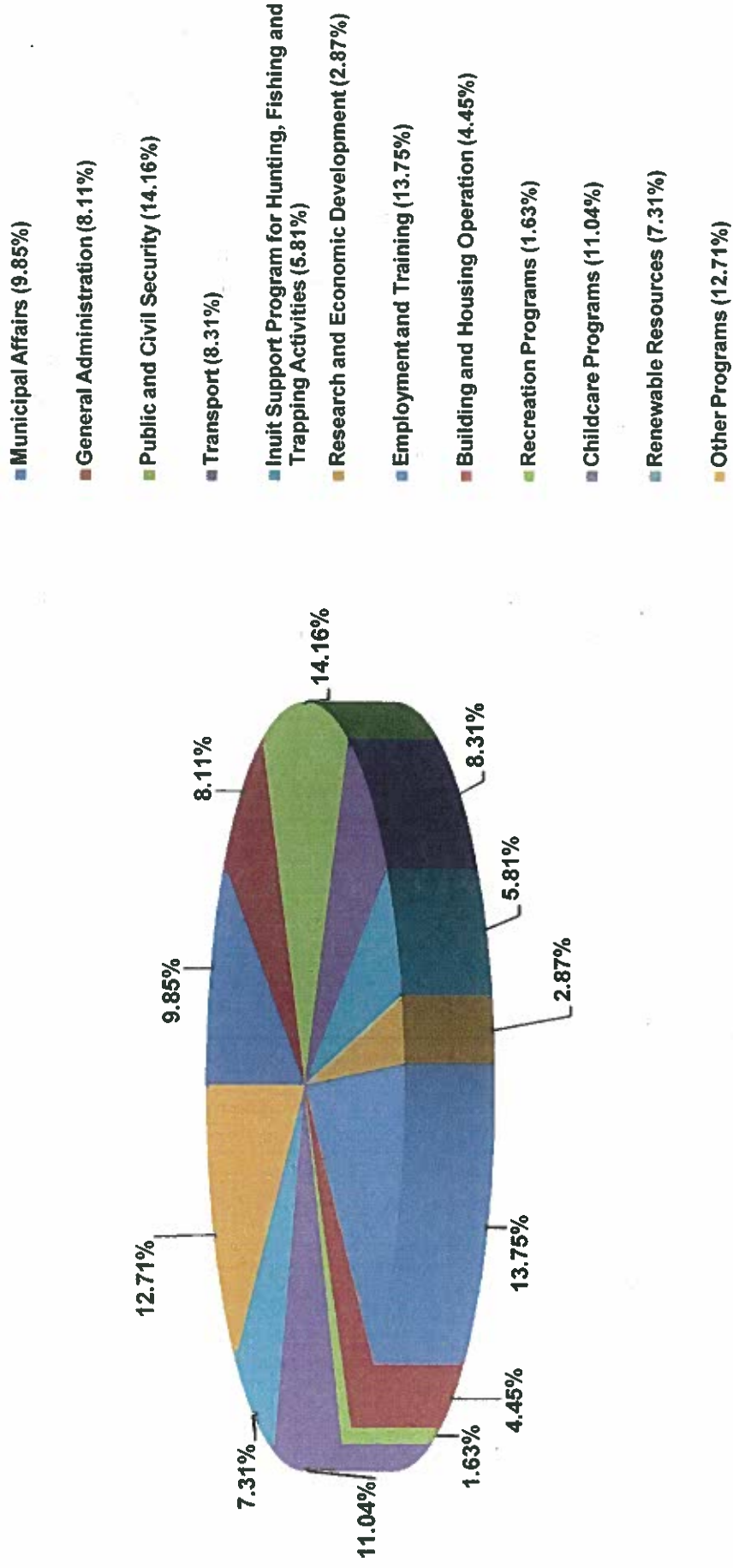


Net Accumulated Financial Reserves

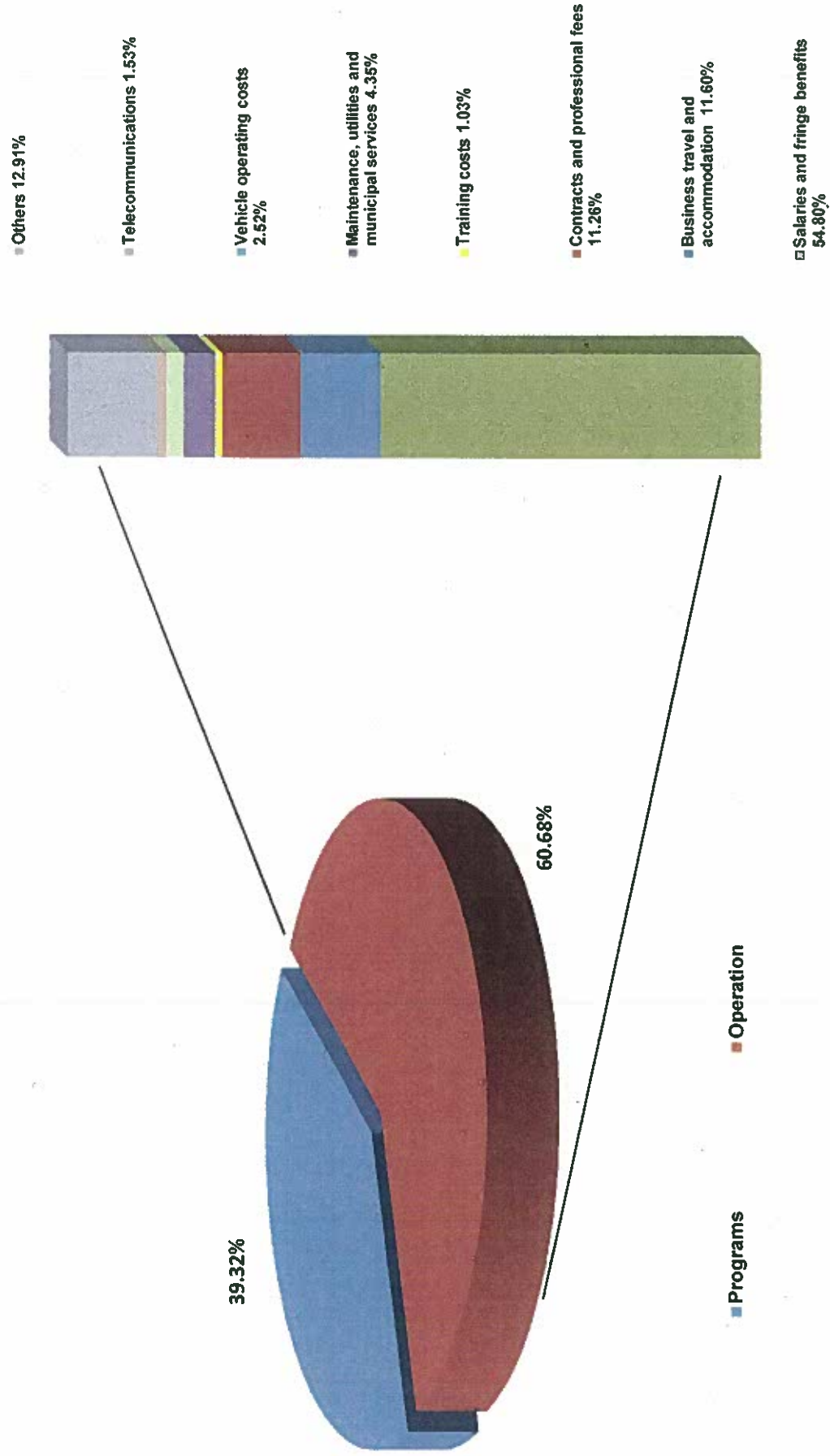




Expenditure by Department 2010



Expenditure by Object Excluding Investing Activities 2010



**KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Council of
Kativik Regional Government

We have audited the accompanying consolidated financial statements of Kativik Regional Government, which comprise the consolidated statement of financial position as at December 31, 2010, the consolidated statement of variation of net financial assets (net debt), the consolidated statement of accumulated operating surplus (deficit), the consolidated statement of financial reserves and reserved funds, the consolidated statement of surplus (deficit) for the year and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

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

Auditor's responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Kativik Regional Government as at December 31, 2010 and its financial performance, the variation of its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other matter

The accounts for the year ended December 31, 2009, shown for comparative purposes, were reported on by other auditors (Pratte, Bélanger CA Inc.) who expressed a modified opinion on those statements on March 19, 2010.

Raymond Chabot Grant Thornton LLP¹

Montréal
April 15, 2011

¹ Chartered accountant auditor permit no. 20649

KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2010

	2010	2009
	\$	\$
FINANCIAL ASSETS		
Cash	10,818,202	-
Term deposits, maturing in 2011, bearing interest at rates varying from 0.60% to 1.20%	14,355,257	7,350,251
Contributions receivable	12,933,890	11,571,249
Accounts receivable	5,911,251	8,733,639
Investments and loans receivable (notes 2 and 3 a))	6,176,831	6,126,626
Long-term contributions to be recovered for repaying the long-term debt (note 8 c))	160,729,100	165,574,900
	210,924,531	199,356,665

LIABILITIES		
Bank overdraft (note 6)	26,507,162	2,714,279
Short-term loan (note 6)	12,635,144	-
Accounts payable and accrued charges	13,546,635	19,602,457
Deferred revenues (note 7)	5,860,230	5,747,719
Long-term debt (note 8 a))	167,311,544	172,524,300
Balances available under closed capital projects held by the Kativik Regional Government on behalf of the Northern Villages (Appendix G)	94,292	94,292
	225,955,007	200,683,047
NET FINANCIAL ASSETS (NET DEBT)	(15,030,476)	(1,326,382)

NON-FINANCIAL ASSETS		
Capital assets (note 4)	162,134,272	177,198,818
Other non financial assets - prepaid expenses and inventories	885,222	1,092,782
	163,019,494	178,291,600

ACCUMULATED SURPLUS (DEFICIT)		
Accumulated operating surplus (deficit)	21,204,260	21,770,222
Financial reserves and reserved funds	(22,308,757)	(21,181,048)
	(1,104,497)	589,174
Net investment in long-term assets (note 15)	149,093,515	176,376,044
	147,989,018	176,965,218

**KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED STATEMENT OF VARIATION OF NET
FINANCIAL ASSETS (NET DEBT)
YEAR ENDED DECEMBER 31, 2010**

	2010 \$	2009 \$
SURPLUS (DEFICIT) FOR THE YEAR	(28,976,200)	(8,252,172)
Capital assets variation		
Acquisition of capital assets	(32,396,014)	(56,781,198)
Capital assets transferred to Northern Villages	43,997,711	60,887,515
Amortization of capital assets	3,462,849	4,191,314
	15,064,546	8,297,631
Other non-financial assets - prepaid expenses and inventories variation	207,560	34,320
	207,560	34,320
VARIATION OF THE NET FINANCIAL ASSETS (NET DEBT)	(13,704,094)	79,779
BEGINNING BALANCE - NET FINANCIAL ASSETS (NET DEBT)	(1,326,382)	(1,406,161)
ENDING BALANCE - NET FINANCIAL ASSETS (NET DEBT)	(15,030,476)	(1,326,382)

KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED STATEMENT OF ACCUMULATED OPERATING SURPLUS (DEFICIT)
YEAR ENDED DECEMBER 31, 2010

	Unappropriated surplus (deficit) (Appendix A) \$	Appropriated surplus (deficit) (Appendix A) \$	Balance, December 31, 2010 \$
UNAPPROPRIATED / APPROPRIATED OPERATING SURPLUS (DEFICIT)			
BALANCE - BEGINNING OF YEAR	667,470	21,102,752	21,770,222
<u>Surplus (deficit) for the year for fiscal purposes</u>	<u>(2,413,323)</u>	<u>1,847,361</u>	<u>(565,962)</u>
BALANCE - END OF YEAR	(1,745,853)	22,950,113	21,204,260

KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL RESERVES AND RESERVED FUNDS
YEAR ENDED DECEMBER 31, 2010

	Balance January 1, 2010 \$	Transfer from operating activities - interest \$	Transfer from (to) operating activities - reserve \$	Transfer to investing activities \$	Balance, December 31, 2010 \$
FINANCIAL RESERVES					
BLOCK FUNDING					
Buildings and Houses	9,600,000	86,400	(7,235,184)	-	2,451,216
Child Care Centres	-	-	1,000,000	-	1,000,000
Litigation	-	-	250,000	-	250,000
OTHER					
Civil Security	113,812	1,025	-	-	114,837
Transport Quebec - Vehicles and Heavy Equipment (note 9 a))	3,963,142	35,668	-	-	3,998,810
Child Care Centres	1,341,787	12,076	(463,151)	-	890,712
Buildings and Houses	474,781	4,273	655,000	-	1,134,054
Rolling Stock - Vehicles	25,000	225	50,000	-	75,225
Capital Projects Management - Litigation	100,387	903	-	-	101,290
Capital Projects Management - Airport Parking (Asphalt)	1,039,443	9,355	(908,343)	-	140,455
Capital Projects Management - Upgrade and Maintenance of Marine Infrastructures	153,301	1,380	-	-	154,681
Socio-Economic Development Projects	2,450,535	22,299	(1,206,763)	-	1,266,071
Socio-Economic Development Projects - Balance Available for Future Contributions (note 10)	27,143	-	1,117,000	-	1,144,143
Regional Development Fund	237,552	2,138	-	-	239,690
Sanarrutik Agreement	317,455	6,216	-	-	323,671
Sanarrutik Agreement - Sports facilities	1,677,307	32,845	(830,532)	-	879,620
Sanarrutik Agreement - 2010 Contributions	2,345,366	-	(2,345,366)	-	-
Telecommunications - Infrastructure	1,804,387	16,240	(526,063)	-	1,294,564
Treasury	7,004,453	63,040	2,014,931	-	9,082,424
Treasury - Internal loans (note 18)	(14,300,291)	-	839,970	-	(13,460,321)
FINANCIAL RESERVES	18,375,560	294,083	(7,588,501)	-	11,081,142
RESERVED FUNDS					
Financing of capital projects in progress (Appendix D)	(40,569,064)	-	-	6,157,758	(34,411,306)
Balances available under closed capital projects (Appendix F)	1,012,456	-	-	8,951	1,021,407
RESERVED FUNDS	(39,556,608)	-	-	6,166,709	(33,389,899)
	(21,181,048)	294,083	(7,588,501)	6,166,709	(22,308,757)

KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT) FOR THE YEAR
YEAR ENDED DECEMBER 31, 2010

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Northern Villages	4,053,083	3,885,049	3,254,300
Makivik Corporation	1,210,000	775,661	1,494,294
Administrative, rental and housing charges	1,203,715	1,139,130	1,160,893
Service charges and sales of equipment	248,975	65,980	52,940
Internal supervision and management fees	1,328,390	952,932	2,588,443
Landing and airport terminal building fees	825,000	797,397	765,702
Interest repayments	407,037	276,274	408,421
Internet communications and Partnership Northern Indigenous Community Satellite Network	2,836,155	2,234,725	1,929,803
Other	794,657	537,445	555,002
	12,907,012	10,664,593	12,209,798
Revenue from contributions			
Provincial contributions	97,043,299	86,598,246	85,455,257
Federal contributions	23,460,620	26,357,496	23,871,494
Other	3,028,833	1,129,981	1,323,414
	123,532,752	114,085,723	110,650,165
Revenue from investments			
Affaires municipales, Régions et Occupation du territoire - Long-term debt	-	11,741,000	39,326,000
Affaires municipales, Régions et Occupation du territoire - Excise Tax Program	-	-	1,754,652
Quebec Department of Transport - Asphalt Project	-	376,192	259,531
Quebec Department of Transport - Marine Infrastructures in Northern Villages	-	88,600	62,726
Other - Sports facilities	-	1,360,141	5,473,128
Other	-	75,835	-
	-	13,641,768	46,876,037
	136,439,764	138,392,084	169,736,000
EXPENDITURE			
Municipal Affairs	17,004,307	11,808,954	10,550,022
General Administration	8,878,406	9,720,398	7,637,972
Public and Civil Security	21,676,340	16,978,982	14,534,006
Transport	10,606,813	9,961,969	9,685,339
Inuit Support Program for Hunting, Fishing and Trapping Activities	8,199,402	6,965,098	7,889,050
Research and Economic Development	8,385,287	3,441,163	3,949,489
Employment and Training	14,807,983	16,483,068	15,770,810
Building and Housing Operations	6,493,407	5,334,880	5,151,599
Recreation Programs	2,817,159	1,952,032	2,240,143
Childcare Programs	14,649,775	13,240,233	11,963,366
Subcontracts	-	-	487,022
Renewable Resources	11,768,020	8,764,083	6,109,066
Other Programs	22,306,203	15,256,864	16,941,459
Capital Assets Transferred to Northern Villages	-	43,997,711	60,887,515
Amortization of Capital Assets	-	3,462,849	4,191,314
	147,593,102	167,368,284	177,988,172
SURPLUS (DEFICIT) FOR THE YEAR	(11,153,338)	(28,976,200)	(8,252,172)

KATIVIK REGIONAL GOVERNMENT
OPERATING SURPLUS (DEFICIT) FOR THE YEAR - FOR FISCAL PURPOSES
YEAR ENDED DECEMBER 31, 2010

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
SURPLUS (DEFICIT) FOR THE YEAR	(11,153,338)	(28,976,200)	(8,252,172)
Investment Revenues	-	(13,641,768)	(46,876,037)
	(11,153,338)	(42,617,968)	(55,128,209)
RECONCILIATION FOR FISCAL PURPOSES			
CAPITAL ASSETS			
Amortization of capital assets	-	3,462,849	4,191,314
Capital assets transferred to Northern Villages	-	43,997,711	60,887,515
	-	47,460,560	65,078,829
LOANS AND TERM DEPOSITS			
Capital repayment - Loans receivable	-	816,741	763,926
Provision (recovery) for interest on loans receivable	-	(78,026)	(21,689)
Provision (recovery) for doubtful loans	-	102,835	(180,581)
	-	841,550	561,656
FINANCING			
Reimbursement of long-term debt	(18,629,856)	(16,953,756)	(14,869,459)
Affaires municipales, Régions et Occupation du territoire - Northern Villages long-term debt	11,478,023	11,478,023	10,025,000
Affaires municipales, Régions et Occupation du territoire - Kativik Regional Government long-term debt	172,437	172,437	206,500
Quebec Department of Transport - Long-term debt	4,723,040	4,723,040	4,075,200
Quebec Department of Public Security - Infrastructure (Bonds repayment - Capital)	213,300	213,300	211,902
	(2,043,056)	(366,956)	(350,857)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(5,575,276)	(2,142,284)	(1,053,327)
Investing activities - Investments in loans receivable (note 5 b))	(2,327,221)	(888,025)	(3,060,653)
Investing activities - Investments in Nunavik Support Fund (note 5 b))	-	(3,730)	(8,331)
Investing activities - Contribution to Capital Projects	-	(10,143,527)	(4,374,301)
Financial reserves and reserved funds	520,475	7,294,418	(8,636,478)
Appropriation from accumulated surplus - Beginning of year	20,578,416	-	-
	13,196,394	(5,883,148)	(17,133,090)
	11,153,338	42,052,006	48,156,538
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	(565,962)	(6,971,671)

KATIVIK REGIONAL GOVERNMENT
INVESTING SURPLUS (DEFICIT) FOR THE YEAR - FOR FISCAL PURPOSES
YEAR ENDED DECEMBER 31, 2010

	2010 \$	2009 \$
REVENUE		
Revenue from investments		
Affaires municipales, Régions et Occupation du territoire - Long-term debt	11,741,000	39,326,000
Affaires municipales, Régions et Occupation du territoire - Excise Tax Program	-	1,754,652
Quebec Department of Transport - Asphalt Project	376,192	259,531
Quebec Department of Transport - Marine Infrastructures in Northern Villages	88,600	62,726
Other - Sports facilities	1,360,141	5,473,128
Other	75,835	-
	13,641,768	46,876,037
RECONCILIATION FOR FISCAL PURPOSES		
EXPENDITURE - INVESTMENT		
General Administration	(12,295,343)	(7,118,398)
Public Security	-	-
Transportation	(3,876,046)	(15,454,267)
Environmental Health	(2,848,792)	(8,185,415)
Urban Planning and Regional Development	(13,333,414)	(25,946,488)
Debt Consolidation and Refinancing Costs	(42,419)	(76,630)
Research and Economic Development	(891,755)	(3,068,984)
	(33,287,769)	(59,850,182)
FINANCING		
Issuance of short-term loan - Sports facilities	12,635,144	-
	12,635,144	-
APPROPRIATIONS		
Operating activities - Acquisition of capital assets (note 5 a))	2,142,284	1,053,327
Operating activities - Investments in loans receivable (note 5 b))	888,025	3,060,653
Operating activities - Investments in Nunavik Support Fund (note 5 b))	3,730	8,331
Operating activities - Contribution from Treasury (#99)	-	4,374,301
Operating activities - Contribution Capital Projects	10,143,527	-
	13,177,566	8,496,612
	(7,475,059)	(51,353,570)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	6,166,709	(4,477,533)

**KATIVIK REGIONAL GOVERNMENT
CONSOLIDATED CASH FLOW STATEMENT
YEAR ENDED DECEMBER 31, 2010**

	2010 \$	2009 \$
OPERATING ACTIVITIES		
Surplus (deficit) for the year	(28,976,200)	(8,252,172)
Items not affecting liquidity:		
Amortization of Capital Assets	3,462,849	4,191,314
Capital Assets Transferred to Northern Villages	43,997,711	60,887,515
	18,484,360	56,826,657
Net change in non-cash working capital items (note 16)	(4,276,004)	(30,186)
Cash flows from operating activities	14,208,356	56,796,471
FINANCING ACTIVITIES		
Issuance of long-term debt	11,741,000	39,326,000
Issuance of short-term loan	12,635,144	-
Refinancing of long-term debt	8,391,000	11,774,000
Capital repayment - Long-term debt	(16,953,756)	(14,861,158)
Capital repayment - Long-term debt refinancing	(8,391,000)	(11,774,000)
Long-term contributions to be recovered for repaying the long-term debt	4,845,800	(24,815,700)
Cash flows from financing activities	12,268,188	(350,858)
INVESTING IN CAPITAL ASSETS ACTIVITIES		
Acquisition of capital assets	(7,415,309)	(5,427,627)
Decrease (increase) of capital projects in progress	(24,980,705)	(51,353,571)
Cash flows from investing in capital assets activities	(32,396,014)	(56,781,198)
INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES		
Decrease (increase) of term deposits	(7,005,006)	16,817,509
Investments and loans receivable	(50,205)	(2,463,950)
Cash flows from investing in loans and term deposits activities	(7,055,211)	14,353,559
NET CHANGE IN CASH AND CASH EQUIVALENTS	(12,974,681)	14,017,974
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	(2,714,279)	(16,732,253)
CASH AND CASH EQUIVALENTS - END OF YEAR	(15,688,960)	(2,714,279)
CASH AND CASH EQUIVALENTS:		
Cash	10,818,202	-
Bank overdraft	(26,507,162)	(2,714,279)
	(15,688,960)	(2,714,279)
SUPPLEMENTARY INFORMATION:		
Interest paid	6,667,747	6,036,403

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

1. REPORTING ENTITY

The Kativik Regional Government (KRG) has been established under section 239 of the Act concerning Northern Villages and the KRG (R.S.Q. c. V-6.1) assented on June 23, 1978 by the National Assembly of Quebec.

The KRG has jurisdiction over the territory of Québec located north of the 55th parallel, excluding the Category IA and IB lands intended for the Cree community of Great Whale River and designated as such under the Act respecting the land regime in the James Bay and New Québec territories or, meantime, under the Act respecting Cree, Inuit and Naskapi Native persons. It participates in the management and coordination of the regional affairs.

2. SIGNIFICANT ACCOUNTING POLICIES

Government reporting entity

The consolidated statements present the assets, liabilities, revenues and expenses of the Kativik Regional Government, as well as the assets, liabilities, revenues and expenses, consolidated line by line, of the Kativik Local Development Centre, which is a 100% controlled entity.

Internal charges and transfers

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

Use of estimates

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

Appropriated surplus

The appropriated surplus corresponds to the portion of the surplus which is reserved by law, rules or through resolutions or budget provisions adopted by the Council.

Investments and loans receivable

The disbursements of loans receivable and loan guarantees through Socio-Economic Development Projects (#77), Inuit Business and Tourism Contributions (#78) and Makigiarutiit II (#85) are recognized as expenses in the statement of financing activities. All capital repayments and interest collected during the year in relation with these loans and loan guarantees are recognized as revenues in the statement of financing activities. However, the investment in loans receivable are 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 of December 31, 2010, a provision for doubtful loans, equivalent to 50% of loans in default (\$813,030), was recorded. In relation with the loan guarantee, the Kativik Regional Government holds term deposit equivalent to the guarantee. The investment in Nunavik Support Fund is accounted for at cost, in addition to its share of the earnings or losses.

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 life as follows:

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

Capital projects of the Northern Villages

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

The capital projects of the Northern Villages are financed through the KRG. Therefore, the long-term debt presented in the Regional Government's consolidated financial statements also includes the financing of capital projects adopted 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.

Revenue from services rendered is recorded when the services rendered and the related amounts are due to the Kativik Regional Government.

Term deposits

Term deposits are recorded at cost.

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. INVESTMENTS AND LOANS RECEIVABLE

a) The investments and loans receivable are detailed as follows:

	2010 \$	2009 \$
Investments in Nunavik Support Fund approved under the Makigiarutiit I (#77):		
500,000 units of Nunavik Support Fund, Limited Partnership	558,015	554,285
50 Class "A" voting shares of Nunavik Support Fund Management Inc., representing 50% of issued voting shares	50	50
	558,065	554,335
Loans receivable and investment approved under Research and Economic Development programs:		
Makigiarutiit I (#77)	2,233,705	2,616,222
Inuit Business and Tourism Contributions (#78)	18,185	18,185
Makigiarutiit II (#85) - Loans receivable	4,024,906	3,493,078
Makigiarutiit II (#85) - Investments	155,000	155,000
Provision for doubtful loans	(813,030)	(710,194)
	5,618,766	5,572,291
	6,176,831	6,126,626

The loans repayments to be recovered for the next five (5) years are detailed as follows:

	\$
2011	665,276
2012	527,911
2013	487,902
2014	478,358
2015 and subsequent years	3,459,319
	5,618,766

All loans issued prior to January 1st, 2010, for which the applicable repayment terms are not respected have been classified under the 2015 and subsequent years.

b) The loans receivable and investments are detailed as follows:

	Principal \$	Accrued interest \$	Total \$
<u>Current loans</u>			
<i>Issued in 2001:</i>			
Great Whale Cooperative Association (\$200,000) (10 years - 7.75%)	27,564	181	27,745
Ivujivik Cooperative Association (\$250,000) (10 years - 7.75%)	33,951	224	34,175
Les Magasins Tullik Inc. (\$135,800) (10 years - 7.75%)	19,029	115	19,144
<i>Issued in 2003:</i>			
Michael Kasudluak - Convenience Store (\$68,300) (5 years - 6.25%)	680	11	691
Subtotal	81,224	531	81,755

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. INVESTMENTS AND LOANS RECEIVABLE (CONT'D)

	Principal \$	Accrued interest \$	Total \$
<u>Current loans (cont'd)</u>			
Balance forwarded	81,224	531	81,755
<i>Issued in 2004:</i>			
Kangisualujjuaq Cooperative Hotel (\$100,000) (10 years - 6.25%)	40,377	214	40,591
Inukjuak Cooperative Association - Shopping Mall (\$100,000) (10 years - 6.25%)	37,263	198	37,461
<i>Issued in 2005:</i>			
Kangirsuk Cooperative Hotel - Construction (\$50,000) (5 years - 5.25%)	153	4	157
<i>Issued in 2006:</i>			
Angngutiagiavik Services Inc. (\$70,000) (7 years - 7.50%)	30,474	194	30,668
Arqvik Landholding Corporation (\$250,000) (10 years - 5.75%)	155,075	757	155,832
Adamie Keatainak (\$29,410) (7 years - 7%)	12	-	12
<i>Issued in 2007:</i>			
Laval Fortin Adams Ltd (\$250,000) (7 years - 6.90%)	147,566	865	148,431
<i>Issued in 2008:</i>			
Fort Chimo Cooperative Association - Hotel Expansion (\$215,000) (20 years - 3.50%)	198,180	589	198,769
Fort Chimo Cooperative Hotel - Hotel Expansion (\$250,000) (20 years - 3.50%)	225,529	670	226,199
Kuuviti Fuel Inc. (\$97,000) (15 years - 3%)	76,689	196	76,885
Nunavik Rotors Inc. (\$500,000) (8 years - 3.50%)	355,401	1,057	356,458
Qimuk Music Inc. (\$14,700) (4 years - 3%)	5,917	45	5,962
<i>Issued in 2009:</i>			
Isirivik Smoke Plant Partnership (\$1,091.50) (3 years - 3%)	2,223	17	2,240
Nayumivik Landholding Corporation (\$212,915) (2 years - 0.50%)	151,268	64	151,332
Nunavik Real Estate Inc. (\$191,401) (10 years - 3.5%)	115,938	345	116,283
Laval Fortin Adams Inc. (\$363,700) (15 years - 3.25%)	332,084	917	333,001
Charlie Adams - Dump Truck Rental (\$42,400) (5 years - 3%)	30,209	77	30,286
Puvimutuk Cooperative Association (Hotel Extension) (\$500,000) (10 years - 3%)	450,187	1,147	451,334
Salluit Cooperative Association (\$450,000) (10 years - 3%)	405,180	1,032	406,212
Garage Moto Mifsud Enr. (\$15,700) (3 years - 0.25%)	8,745	2	8,747
Nunavik Enterprises Inc. (\$300,000) (8 years - 0.25%)	253,462	54	253,516
Les Entreprises Kayuk Inc. (\$15,790) (4 years - 0.25%)	12,832	3	12,835
Angngutiagiavik Services Inc. (\$35,444) (6 years - 0.5%)	26,371	55	26,426
Emudluk Fuel Inc. (\$100,860) (8 years - 0.5%)	87,188	110	87,298
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years - 0.25%)	285,861	28	285,889
Dépanneur Newviq'vi Inc. (\$366,500) (15 years - 0.25%), Pituvik Landholding Corporation of Inukjuak (\$187,000) (9 years - 0.5%)	340,397	72	340,469
Les Magasins Tullik Inc. (\$386,500) (15 years - 0.25%)	164,144	15	164,159
	358,935	76	359,011
Subtotal	4,378,884	9,334	4,388,218

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. INVESTMENTS AND LOANS RECEIVABLE (CONT'D)

	Principal \$	Accrued interest \$	Total \$
<u>Current loans (cont'd)</u>			
Balance forwarded	4,378,884	9,334	4,388,218
<u>Issued in 2010:</u>			
Amautik Reg'd (\$13,900) (5 years - 0.25%)	12,516	3	12,519
Tasiujaq Cooperative Association (\$250,000) (15 years - 3%)	250,000	-	250,000
	4,641,400	9,337	4,650,737
<u>Loans in default</u>			
<u>Issued in 2001:</u>			
YVP Shops Inc. (\$28,350) (6 months - 9%)	25,217	-	25,217
Amma Rental Reg'd (\$6,067) (2 years - 8.50%)	6,107	7,937	14,044
J. Epoo - Lumber Retail (\$25,951) (6 months - 9%)	21,082	27,771	48,853
Norman Snowball - Traditional Products (\$9,200) (1 year - 9%)	9,263	12,328	21,591
Nanuk Taxi Inc. (\$20,773) (3 years - 9%)	9,310	9,490	18,800
M & M Boutique (\$11,352) (5 years - 9%)	9,802	12,171	21,973
Willie Cain - Lunch's Restaurant (\$28,302) (5 years - 7.75%)	28,834	28,591	57,425
CNW Services (\$2,050) (2 years - 8.25%)	1,668	-	1,668
Willie Etok - Commercial Fishing Boat (\$10,200) (4 years - 7.75%)	9,687	5,664	15,351
Matiusi Tukalak - Music Recording (\$4,458) (2 years - no interest)	4,458	-	4,458
Charlie A. Saviakjuk Jewelry (\$850) (2 years - no interest)	850	-	850
Eva Sakiagak Jewelry (\$1,012) (2 years - no interest)	1,012	-	1,012
Jobie Arnaituk - Jewelry (\$3,508) (2 years - no interest)	3,508	-	3,508
Paul Kuananack Jewelry (\$1,605) (2 years - no interest)	1,605	-	1,605
Bobby Parr Jewelry (\$1,393) (2 years - no interest)	1,393	-	1,393
Johnny Parr Jewelry (\$1,084) (2 years - no interest)	1,084	-	1,084
Atsiniaq Recreation Center (\$7,800) (1 year - 7.75%)	7,102	6,775	13,877
<u>Issued in 2002:</u>			
Mary Tooktoo - Translation Services (\$3,450) (2 years - 5.25%)	3,450	1,935	5,385
Johnny Angma - Translation Services (\$2,850) (2 years - 5.25%)	2,850	880	3,730
Transport Tulugak (\$6,325) (2 years - 6%)	6,325	3,586	9,911
Alacie Surusila Vending Machines (\$12,093) (5 years - 5.75%)	8,941	3,795	12,736
Qinuajuaq Explorers - Phase I (\$5,474) (3 years - 5.75%)	5,474	3,049	8,523
Auberge Kuujuaq Inn (\$227,800) (10 years - 5.75%)	33,396	486	33,882
Aliva Tulugak Enterprises (\$34,935) (10 years - 5.75%)	13,394	459	13,853
Willie Quannanack (Welding Operation) (\$10,074) (2 years - 5.75%)	5,135	1,173	6,308
George Saunders - Translation Services (\$2,400) (2 years - 5.25%)	912	452	1,364
<u>Issued in 2003:</u>			
Akulivik Carvers Association (\$5,498) (2 years - 6%)	5,498	2,556	8,054
Pitsituuq Smoke Plant. Inc. (\$227,700) (10 years - 9%)	228,690	203,100	431,790
Charlie's Restaurant (\$38,988) (5 years - 5.75%)	37,400	16,909	54,309
Samisa Epoo Pool Hall (\$19,761) (4 years - 6%)	17,619	7,556	25,175
Daren Stevenson - Catering (\$1,642) (1 year - no interest)	1,642	-	1,642
Qullik Sequaluk - T-shirt Printing (\$2,633) (1 year - no interest)	2,633	-	2,633
Jobie Kuchaka - Nikkuk Processing and Sale (\$34,671) (5 years - 6.25%)	32,830	14,544	47,374
Subtotal	548,171	371,207	919,378

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. INVESTMENTS AND LOANS RECEIVABLE (CONT'D)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default (cont'd)</u>			
Balance forwarded	548,171	371,207	919,378
<i>Issued in 2003 (cont'd):</i>			
Inuksiutiit Arctic Foods Inc.-Working Capital (\$30,000 loan guarantee)	(3,024)	876	(2,148)
Kuujuaq Petro Inc. (\$24,374) (5 years - 6.25%)	24,374	14,899	39,273
Angava - Music Production (D. Tagoona & Group) (\$2,940) (2 years - 5.50%)	447	175	622
<i>Issued in 2004:</i>			
Hannah Cookie - Translation Services (\$4,000) (2 years - 5.25%)	4,000	1,300	5,300
Jimmy Qauritaijuq - T-shirt Prints (\$6,268) (3 years - 5.25%)	6,080	2,174	8,254
Edna Cookie (\$4,000) (2 years - 5.25%)	4,000	1,387	5,387
Alec Sala (\$7,017) - Pool Hall (3 years - 5.25%)	5,507	1,840	7,347
Emma's Café (\$13,639) (2 years - 5.25%)	13,639	5,412	19,051
<i>Issued in 2005:</i>			
Putulik Ilisituq - Translation Services (\$2,142) (2 years - 5.25%)	2,068	526	2,594
Ida Amagoaluk - Hair Dresser Shop - Puvirnituq (\$16,258) (4 years - 6.25%)	16,258	6,452	22,710
Punnik Camp Ltd - Kuujuaq - Camp Acquisition (\$173,000) (10 years - 5.75%)	153,474	26,122	179,596
Johnny and Billy Cain Outfitters (Tasiujaq) - Camp Acquisition and Upgrade (\$24,765) (4 years - 5.80%)	24,834	6,116	30,950
Pat's Parts (\$80,000) (1 year - 5.75%)	30,806	9,657	40,463
<i>Issued in 2006:</i>			
Charlie Keelan (\$1,235) (1 year - 6.75%)	1,205	333	1,538
Sammy Nayoumealuk (\$2,500) (1 year - 7%)	2,500	887	3,387
Eva Kasudluak (\$13,237) (3 years - 7.50%)	12,537	4,002	16,539
FCNQ (\$125,000) (5 years - 6.25%)	3,167	330	3,497
<i>Issued in 2007:</i>			
Moses Nowkawalk - Translation Services (\$1,327) (2 years - 7.50%)	44	6	50
Jobie Gordon - Excavation Services (\$58,487) (10 years - 7%)	53,824	13,315	67,139
Mary Isaac - Fur Retail (\$1,500) (18 months - 7%)	1,500	438	1,938
Sarah Uitangak - Translation Services (\$1,134) (18 months - 6%)	1,134	254	1,388
Beatrice Deer Keelan-Music Production (\$2,224) (18 months - 8%)	2,224	677	2,901
Susie P. Alaku (\$3,112) (1 year - no interest)	2,300	-	2,300
Subtotal	911,069	468,385	1,379,454

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

3. INVESTMENTS AND LOANS RECEIVABLE (CONT'D)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default (cont'd)</u>			
Balance forwarded	911,069	468,385	1,379,454
<u>Issued in 2009:</u>			
Arctic Cruises Inc. (\$75,000) (6 years - 0.5%)	75,000	521	75,521
Les Produits Fumés Iqalupijjait Enrg. (Expansion) (\$25,000) (5 years - 0.25%)	25,000	79	25,079
Jobie Peters (Heavy Equipment Rental) (\$119,000) (8 years - 0.25%)	103,974	303	104,277
Paulusie Saviadjuk (Food Services) (\$41,624) (3 years - 0.25%)	41,624	104	41,728
	1,156,667	469,392	1,626,059
<u>Investments</u>			
<u>Issued in 2009:</u>			
Avataq Corporation Inc. - Northern Delight Inuit Herbal Teas (\$155,000) (155,000 preferred shares Class "J" with cumulative dividends of 3.25% and redeemable in seven (7) years)	155,000	-	155,000
	155,000	-	155,000
Subtotal	5,953,067	478,729	6,431,796
Provision for doubtful loans	(578,334)	(234,696)	(813,030)
Net investments	5,374,733	244,033	5,618,766

4. CAPITAL ASSETS

Capital assets are detailed as follows:

			2010	2009
	Cost \$	Accumulated amortization \$	Net book value \$	Net book value \$
Alavik Building	6,881,155	3,735,463	3,145,692	3,372,966
Police Stations	15,523,377	5,196,177	10,327,200	10,708,690
Other Buildings and Houses	24,861,834	5,337,513	19,524,321	15,180,274
Vehicles	4,404,147	3,423,421	980,726	889,398
Equipment and Office Furniture	2,952,077	2,754,019	198,058	65,953
Housing Furniture	2,045,012	1,585,713	459,299	444,381
Telecommunication Infrastructure	5,162,696	5,162,696	-	-
Construction Equipment	1,209,919	853,721	356,198	340,859
Vehicles - Transport (note 9 a))	1,062,256	857,093	205,163	311,255
Heavy Equipment - Transport (note 9 a))	3,094,685	2,119,642	975,043	905,457
	67,197,158	31,025,458	36,171,700	32,219,233
Water Points and Plans for Northern Villages	545,000	545,000	-	-
Capital projects in progress (Appendix D)	125,962,572	-	125,962,572	144,979,585
	193,704,730	31,570,458	162,134,272	177,198,818

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

4. CAPITAL ASSETS (CONT'D)

The amortization expense for the year ended December 31, 2010 amounted to \$3,462,849 (\$4,191,314 in 2009).

5. INVESTING ACTIVITIES

a) The transfers to investing activities related to the acquisition of capital assets in 2010 are detailed as follows:

	Housing furniture and tools \$	Office furniture and equipment \$	Vehicles, immovable and major renovations \$	Total \$
Technical Assistance Program (#22, #24 and #26)	1,591	4,644	-	6,235
Administration (#12)	-	4,891	56,235	61,126
KRG Construction (#27)	-	-	11,550	11,550
K.R.P.F. - Operations (#205 to #223)	1,647	7,143	160,093	168,883
K.R.P.F. - Prevention Program (#201)	-	5,404	-	5,404
K.R.P.F. - Cadet Program (#202)	-	4,694	-	4,694
Civil Security - Operations (#25)	-	-	39,193	39,193
Transport Quebec (#310, #311, #313 to #324)	98,007	6,671	305,865	410,543
Transport Canada (#312)	5,493	-	-	5,493
Alavik Building (#17)	-	152,099	-	152,099
Courthouse (#18)	-	-	17,864	17,864
KRG Houses (#74)	234,306	-	204,579	438,885
Inukjuak and Puvimutuk Buildings (#75)	-	-	35,436	35,436
Building Maintenance (#73)	26,793	-	104,796	131,589
Police Stations - Building Operations (#14, #204 & #225)	-	-	439,948	439,948
Renewable Resource Officers (#53)	7,702	-	133,312	141,014
Pingualuit Park - Operations (#59)	11,474	1,327	6,150	18,951
Kuururjuak Park - Operations (#63)	6,762	19,991	26,624	53,377
	393,775	206,864	1,541,645	2,142,284

b) The transfers to investing activities through investments in Nunavik Support Fund and loans receivable are detailed as follows:

	2010 \$	2009 \$
Makigiarutiit II (#85) - Loans	888,025	2,905,653
Makigiarutiit II (#85) - Investments	-	155,000
	888,025	3,060,653
Makigiarutiit I (#77) - Investments in Nunavik Support Fund	3,730	8,331
	891,755	3,068,984

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

6. BANK OVERDRAFT AND SHORT-TERM LOAN

The Kativik Regional Government (KRG) has authorized lines of credit that bear interest at prime rate and that are authorized by the Quebec Government. The lines of credit are renewable annually and are limited to a total of \$10,000,000 for the General Operations, \$3,000,000 for the Asphalt Projects, \$16,434,000 for the Capital Projects, \$15,000,000 for Isurruutiit Projects and \$500,000 for Employment and Training Programs. Also, as of December 31, 2010, an amount of \$12,635,144 was borrowed as temporary financing, through a bankers acceptance, on capital projects, bearing interest at 3.24% and maturing on February 10, 2011.

7. DEFERRED REVENUES

	2010	2009
	\$	\$
The deferred revenues are detailed as follows:		
Quebec Department of Justice (#89)	217,724	384,082
Quebec Department of Transport (#96)	-	1,050,000
Quebec Department of Transport (#578)	5,000	5,000
Quebec Department of Transport (#91)	-	234,630
Quebec Department of Public Security (#205)	212,442	718,458
Quebec Department of Sustained Development, Environment and Parks (#64)	-	13,525
Sanarrutik Amendment #3 - Ungaluk (#201)	330,446	29,752
Sanarrutik Amendment #3 - Ungaluk (#202)	1,541,929	420,185
Sanarrutik Amendment #3 - Ungaluk (#32)	111,781	111,781
Sanarrutik Amendment #3 - Ungaluk (#33)	25,607	-
Sanarrutik Amendment #3 - Ungaluk (#34)	268,484	-
Sanarrutik Amendment #3 - Ungaluk (#35)	17,776	-
Quebec Native Affairs Secretariat (#28 and #85)	494,100	494,100
Indian and Northern Affairs Canada (#76)	174,458	177,045
Employment and Training - Provincial Programs	-	103,731
Employment and Training - Federal Programs	2,460,483	2,005,430
	5,860,230	5,747,719

8. LONG-TERM DEBT

	2010	2009
	\$	\$
a) The details of the long-term debt are as follows:		
Loan from Nunavik Investment Corporation, bearing interest at 7.65%, secured by a moveable hypothec without delivery over private building #433, repayable in monthly instalments (capital and interest) of \$2,390 and maturing in January 2014	78,544	100,300
Bonds, forty fifth series, issued June 17, 2003, bearing interest at 2.85% to 4.70% and maturing as follows:	\$	
Bonds, due June 17, 2011	734,000	
Bonds, due June 17, 2012	768,000	
Bonds, due June 17, 2013	805,000	
Bonds, renewable as at June 17, 2013	1,881,000	4,888,000
Subtotal	4,266,544	4,988,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

		2010 \$	2009 \$
Balance forwarded		4,266,544	4,988,300
Bonds, forty sixth series, issued November 12, 2003, bearing interest at 2.65% to 5.10% and maturing as follows:	\$		
Bonds, due November 12, 2011	1,029,000		
Bonds, due November 12, 2012	1,071,000		
Bonds, due November 12, 2013	1,113,000	3,213,000	4,203,000
Bonds, forty eighth series, issued April 20, 2004, bearing interest at 2% to 4.60% and maturing as follows:	\$		
Bonds, due April 20, 2011	931,000		
Bonds, due April 20, 2014	1,046,000		
Bonds, renewable as at April 20, 2014	2,126,000	4,103,000	4,998,000
Bonds, fiftieth series, issued December 8, 2004, bearing interest at 2.85% to 4.75% and maturing as follows:	\$		
Bonds, due December 8, 2011	1,236,000		
Bonds, due December 8, 2014	1,400,000		
Bonds, renewable as at December 8, 2014	4,663,000	7,299,000	8,485,000
Bonds, fifty third series, issued October 14, 2005, bearing interest at 3.05% to 4.20% and maturing as follows:	\$		
Bonds, due October 14, 2011	866,000		
Bonds, due October 14, 2012	901,000		
Bonds, due October 14, 2013	937,000		
Bonds, due October 14, 2014	974,000		
Bonds, due October 14, 2015	1,013,000		
Bonds, renewable as at October 14, 2015	1,381,000	6,072,000	8,866,000
Bonds, fifty fifth series, issued February 22, 2006, bearing interest at 3.65% to 4.45% and maturing as follows:	\$		
Bonds, due February 22, 2011	1,006,000		
Bonds, renewable as at February 22, 2011	849,000		
Bonds, due February 22, 2016	234,000		
Bonds, renewable as at February 22, 2016	2,874,000	4,963,000	5,929,000
Bonds, fifty sixth series, issued April 28, 2006, bearing interest at 3.85% to 4.15% and maturing as follows:	\$		
Bonds, due April 28, 2011	254,000		
Bonds, renewable as at April 28, 2011	1,810,000	2,064,000	2,307,000
Subtotal		31,980,544	39,776,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

		2010 \$	2009 \$
Balance forwarded		31,980,544	39,776,300
Bonds, fifty seventh series, issued June 21, 2006, bearing interest at 4% to 4.65% and maturing as follows:	\$		
Bonds, due June 21, 2011	839,000		
Bonds, renewable as at June 21, 2011	583,000		
Bonds, due June 21, 2012	845,000		
Bonds, due June 21, 2013	882,000		
Bonds, due June 21, 2014	922,000		
Bonds, due June 21, 2015	964,000		
Bonds, due June 21, 2016	1,006,000		
Bonds, renewable as at June 21, 2016	978,000	7,019,000	7,822,000
Bonds, fifty eighth series, issued December 19, 2006, bearing interest at 3.80% to 4.25% and maturing as follows:	\$		
Bonds, due December 19, 2011	1,117,000		
Bonds, renewable as at December 19, 2011	2,047,000		
Bonds, due December 19, 2012	470,000		
Bonds, due December 19, 2013	490,000		
Bonds, due December 19, 2014	511,000		
Bonds, due December 19, 2015	532,000		
Bonds, due December 19, 2016	555,000		
Bonds, renewable as at December 19, 2016	1,664,000	7,386,000	8,457,000
Bonds, fifty ninth series, issued February 21, 2007, bearing interest at 3.85% to 4.05% and maturing as follows:	\$		
Bonds, due February 21, 2011	884,000		
Bonds, due February 21, 2012	922,000		
Bonds, renewable as at February 21, 2012	293,000	2,099,000	2,945,000
Bonds, sixtieth series, issued May 9, 2007, bearing interest at 4% to 4.45% and maturing as follows:	\$		
Bonds, due May 9, 2011	868,000		
Bonds, due May 9, 2012	906,000		
Bonds, due May 9, 2013	947,000		
Bonds, due May 9, 2014	990,000		
Bonds, due May 9, 2015	1,034,000		
Bonds, due May 9, 2016 to 2017	2,211,000		
Bonds, renewable as at May 9, 2017	1,597,000	8,553,000	9,383,000
Subtotal		57,037,544	68,383,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

		2010 \$	2009 \$
Balance forwarded		57,037,544	68,383,300
Bonds, sixty first series, issued August 28, 2007, bearing interest at 4% to 4.55% and maturing as follows:	\$		
Bonds, due August 28, 2011	517,000		
Bonds, due August 28, 2012	544,000		
Bonds, renewable as at August 28, 2012	3,153,000	4,214,000	4,707,000
Bonds, sixty second series, issued December 18, 2007, bearing interest at 3.80% to 4.15% and maturing as follows:	\$		
Bonds, due December 18, 2011	2,262,000		
Bonds, due December 18, 2012	2,370,000		
Bonds, renewable as at December 18, 2012	9,741,000	14,373,000	15,183,000
Bonds, sixty third series, issued April 22, 2008, bearing interest at 3.10% to 4.10% and maturing as follows:	\$		
Bonds, due April 22, 2011	320,000		
Bonds, due April 22, 2012	333,000		
Bonds, due April 22, 2013	347,000		
Bonds, renewable as at April 22, 2013	2,234,000	3,234,000	3,540,000
Bonds, sixty fourth series, issued June 17, 2008, bearing interest at 3% to 4.10% and maturing as follows:	\$		
Bonds, due June 17, 2011	19,000		
Bonds, due June 17, 2012	20,000		
Bonds, due June 17, 2013	20,000		
Bonds, renewable as at June 17, 2013	4,635,000	4,694,000	4,712,000
Bonds, sixty fifth series, issued November 12, 2008, bearing interest at 2.80% to 4.50% and maturing as follows:	\$		
Bonds, due November 12, 2011	26,000		
Bonds, due November 12, 2012	27,000		
Bonds, due November 12, 2013	28,000		
Bonds, renewable as at November 12, 2013	6,393,000	6,474,000	6,498,000
Subtotal		90,026,544	103,023,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

		2010 \$	2009 \$
Balance forwarded		90,026,544	103,023,300
Bonds, sixty sixth series, issued December 23, 2008, bearing interest at 2.50% to 3.90% and maturing as follows:	\$		
Bonds, due December 23, 2011	622,000		
Bonds, due December 23, 2012	651,000		
Bonds, due December 23, 2013	682,000		
Bonds, renewable as at December 23, 2013	6,646,000	8,601,000	9,195,000
Bonds, sixty seventh series, issued March 31, 2009, bearing interest at 1.50% to 3.35% and maturing as follows:	\$		
Bonds, due March 31, 2011	79,000		
Bonds, due March 31, 2012	1,051,000		
Bonds, due March 31, 2013	1,090,000		
Bonds, due March 31, 2014	88,000		
Bonds, renewable as at March 31, 2014	1,258,000	3,566,000	3,642,000
Bonds, sixty eighth series, issued September 9, 2009, bearing interest at 1.25% to 4.45% and maturing as follows:	\$		
Bonds, due September 9, 2011	2,001,000		
Bonds, due September 9, 2012	2,068,000		
Bonds, due September 9, 2013	2,137,000		
Bonds, due September 9, 2014	2,208,000		
Bonds, renewable as at September 9, 2014	8,357,000		
Bonds, due September 9, 2019	2,267,000		
Bonds, renewable as at September 9, 2019	8,898,000	27,936,000	29,872,000
Bonds, sixty ninth series, issued December 9, 2009, bearing interest at 1.20% to 4.25% and maturing as follows:	\$		
Bonds, due December 9, 2011	551,000		
Bonds, due December 9, 2012	1,861,000		
Bonds, due December 9, 2013	1,926,000		
Bonds, due December 9, 2014	604,000		
Bonds, renewable as at December 9, 2014	5,555,000		
Bonds, due December 9, 2019	1,521,000		
Bonds, renewable as at December 9, 2019	5,032,000	17,050,000	17,586,000
Subtotal		147,179,544	163,318,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

		2010 \$	2009 \$
Balance forwarded		147,179,544	163,318,300
Promissory note, seventieth series, issued April 20, 2010, bearing interest at 1.60% to 3.75% and maturing as follows:	\$		
Bonds, due April 20, 2011	332,000		
Bonds, due April 20, 2012	342,000		
Bonds, due April 20, 2013	353,000		
Bonds, due April 20, 2014	364,000		
Bonds, due April 20, 2015	376,000	1,767,000	-
Bonds, seventy first series, issued July 7, 2010, bearing interest at 1.60% to 4.55% and maturing as follows:	\$		
Bonds, due July 7, 2011	555,000		
Bonds, due July 7, 2012	578,000		
Bonds, due July 7, 2013	603,000		
Bonds, due July 7, 2014	627,000		
Bonds, due July 7, 2015	653,000		
Bonds, renewable as at July 7, 2015	2,629,000		
Bonds, due July 7, 2020	726,000		
Bonds, renewable as at July 7, 2020	4,087,000	10,458,000	-
Bonds, seventy second series, issued October 14, 2010, bearing interest at 1.60% to 2.70% and maturing as follows:	\$		
Bonds, due October 14, 2011	112,000		
Bonds, due October 14, 2012	117,000		
Bonds, due October 14, 2013	121,000		
Bonds, due October 14, 2014	126,000		
Bonds, due October 14, 2015	132,000		
Bonds, renewable as at October 14, 2015	2,403,000	3,011,000	-
Bonds, seventy second series, issued December 15, 2010, bearing interest at 1.50% to 3.00% and maturing as follows:	\$		
Bonds, due December 15, 2011	234,000		
Bonds, due December 15, 2012	242,000		
Bonds, due December 15, 2013	249,000		
Bonds, due December 15, 2014	256,000		
Bonds, due December 15, 2015	265,000		
Bonds, renewable as at December 15, 2015	3,650,000	4,896,000	-
Loans reimbursed or renewed during the year		-	9,206,000
		167,311,544	172,524,300

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

8. LONG-TERM DEBT (CONT'D)

b) The capital repayments and renewals for the next five (5) years are detailed as follows:

	\$
2011	22,706,480
2012	29,299,341
2013	34,546,348
2014	32,077,375
2015	15,032,000
2016 and subsequent years	33,650,000
	167,311,544

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

	2010 \$	2009 \$
Contribution from Northern Villages financed by Affaires municipales, Régions et Occupation du territoire	98,271,671	102,318,623
Contribution from Affaires municipales Régions et Occupation du territoire	484,970	606,037
Contribution from Quebec Department of Transport	58,189,859	58,654,340
Contribution from Quebec Department of Public Security	3,782,600	3,995,900
	160,729,100	165,574,900

9. TRANSPORT OPERATIONS

a) As per the Block Funding Agreement "Sivunirmut" signed with the Kativik Regional Government (KRG), Quebec Department of Transport agreed to transfer all airport equipment for a cash consideration of \$1. The total value of those equipment, as per the agreement, is established to \$4,193,736. 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 Transport Quebec for the amount of the difference. To that effect and in order to comply with its obligations, the KRG has appropriated an amount of \$3,998,810 to the financial reserve as of December 31, 2010.

b) In accordance with the Transport 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 KRG within the authorized operation budget. At the expiration of the agreement, KRG will be responsible to transfer to Transport Canada assets of an equivalent value or to reimburse the amount representing the value of the shortages.

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

10. COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE DEVELOPMENT OF INUIT COMMUNITIES

MAKIGIARUTIIT (Economic Development Projects)

Loans approved and disbursed as well as capital repayments made during the year ended December 31, 2010 are recorded under the investment in loans receivable. However, certain loans and reimbursable contributions approved during the year or during previous years were not disbursed yet at year-end.

The loans and reimbursable contributions are detailed as follows: \$

Makigiarutiit I (#77)

Emudluk Fuel Inc. - Fuel Delivery Truck	21,643
Hébergement Communautaire Uvatinut	205,000
Makivik Corporation - Nunavik Fur Tanning	5,500
Makivik Corporation - Sewing Centres	150,000
Nayumivik Landholding Corporation - Office Complex	186,000
Nunavik Creations Inc. - Tannery Division	312,000
Sugluk Developments Inc.	108,000
Tuvaaluk Landholding Corporation - Quaqtaq Training Centre	156,000
	1,144,143

An equivalent amount totalling \$1,144,143 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

\$

Makigiarutiit II (#85)

George Berthe - Acquisition of Property for Commercial Housing Leasing	324,000
Great Whale River Cooperative Association - Hotel	405,000
Hebergement Communautaire Uvatinut	250,000
Initiaq Women Shelter	278,700
Koartak Cooperative Association - Hotel	370,000
Makivik Corporation - Cellular Services	104,348
Makivik Corporation - Sewing Centres	150,000
Nayumivik Landholding Corporation - Office Complex	250,000
Nunaturlik Landholding Corporation	240,000
Nunavik Rotors Inc - Expansion of Operation	500,000
Sugluk Developments Inc.	145,000
Tasiujaq Cooperative Association - Store and Warehouse	180,000
Tuvaaluk Landholding Corporation - Quaqtaq Training Centre	210,000
	3,407,048

As of December 31, 2010, no financial reserve was set aside for the financing of these loans and reimbursable contributions. However, the funding balance remaining in the Makigiarutiit Agreement with the Quebec Native Affairs Secretariat for future loans and contributions amounted to \$5,897,161 as of December 31, 2010.

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

10. COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE DEVELOPMENT OF INUIT COMMUNITIES (CONT'D)

PIVALIUTIIT PROGRAM (Community Infrastructure Projects)

Pivaliutiit II

The total amount available under the Pivaliutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for management fees). As of December 31, 2010, funding applications totaling \$11,713,718 have been submitted by the Northern Villages under the program and approved by the Kativik Regional Government (KRG). 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 of December 31, 2010, no amount was disbursed by the Quebec Native Affairs Secretariat, but an amount of \$90,000 was disbursed by the KRG to three (3) communities for a total of \$270,000, leaving an amount of \$990,000 to be disbursed.

11. SANARRUTIK AGREEMENT

In April 2002, the "Sanarrutik Agreement", a twenty-five (25) year Partnership Agreement on Economic and Community Development in Nunavik has been signed between the Quebec Government (Quebec), Makivik Corporation (Makivik) and the Kativik Regional Government (KRG). The purpose of this agreement is to establish a new nation-to-nation relationship and to put forward a common vision of the economic and community development of Nunavik. Under this agreement, Makivik, KRG and Quebec agreed to accelerate the development of the hydroelectric, mining and tourism potentials of Nunavik, share the benefits of the economic development of Nunavik, favour economic spin-offs for Nunavik Inuit, favour a greater autonomy for KRG and more responsibilities on the economic and community development of Nunavik Inuit and finally, to enhance public services and infrastructures in Nunavik.

In March 2003, the parties have agreed to modify Sanarrutik a first time to facilitate its implementation for matters related to the coming into force of the Block Funding of KRG and of the Northern Villages, the construction of a community residential center in Kangirsuk and the hiring of wildlife protection officers by the Quebec Department of Environment and Wildlife. In November 2004, the parties have agreed as well to modify Section 2.5.5 concerning the indexation of the funding for community and economic development projects.

Some sections of the agreement are specific to Makivik Corporation, some specific to KRG and others concern both Makivik and KRG and have more direct impact on KRG's financing activities.

To support the development of the tourism industry, Quebec foresees the creation of provincial parks in Nunavik and undertook to provide KRG with an amount of \$8 million over five (5) years to carry out studies for the development of parks. Quebec also undertook to create the Pingualuit Park and provide KRG with an amount of \$3.9 million to cover the operation costs and an amount of \$5.7 million to cover the capital expenses over a five (5) year period ending December 31, 2008. Specific agreements have been signed with the Quebec Government to implement the above. The Pingualuit Park has been created on December 10, 2003. KRG is managing the Park and has implemented the five (5) year infrastructures development plan. A second park, the Kuururjuaq Park was created on May 21, 2009. Subsequently, an amount of \$1.1 million was added to the Sivunirmut Agreement for the management and operation of the new park and KRG and Quebec Department of Sustained Development, Environment and Parks have signed in September 2009 an agreement concerning a five-year Capital Assets Program for the Park which will provide KRG \$6 million over the next five years. KRG has undertaken field work in the other proposed parks referred to under Section 2.4.1 of the Sanarrutik Agreement. Public Hearings concerning the creation of the Tursujuq Park have been held by Quebec in June 2008 and by the Kativik Environment Quality Commission in June 2009. The Tursujuq Park should be created in 2011.

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

11. SANARRUTIK AGREEMENT (CONT'D)

Quebec also agreed to fund community and economic development projects and has paid to Makivik and KRG jointly an amount of \$7 million in the first year of the agreement, \$8 million in the second year, \$15 million in 2004, \$15 million plus the applicable indexation in 2005, and will pay \$15 million plus the applicable indexation in each subsequent year of the agreement. Since the beginning of 2005, this amount is indexed according to the consumer price index of Quebec and also, gradually over a five-year period, to the growth of the population in Nunavik according to Schedule C of the Agreement. This funding is without prejudice to and in addition to Quebec operation and capital funding in Nunavik.

Quebec undertook to simplify and make more efficient the public funds paid to KRG and to Northern Villages and provide these organizations with a greater autonomy by consolidating the funding in a single envelope (block funding) for each of the Northern Villages and KRG. All amounts paid pursuant to this block funding are indexed according to the growth of the population in Nunavik and the evolution of Quebec's per capital program expenditures. The Sivunirmut Agreement concerning the Block Funding of KRG was signed between Quebec and KRG on March 31, 2004 while the Agreement concerning the Block Funding of the Northern Villages was signed on June 27, 2005.

To improve road conditions in Nunavik, Quebec undertook to finance and give its technical support to pave 90 kilometers of local roads including access roads leading to airport for a maximum amount of \$35.5 million excluding the financing costs. This work began in 2002 and was to be carried over a seven-year period. At the end of 2008, the paving of roads was completed in Kuujuaq, Ivujivik, Salluit, Puvirnituq, Inukjuak, Kangirsuk, Aupaluk, Akulivik, Tasiujaq, Kangiqsualujuaq, Quaqtaq and Kuujuaaraapik. The paving of roads was done in Kangiqsujuaq and Umiujaq in 2009 and the paving of roads in Nunavik is now completed.

Furthermore, Quebec will participate up to 50% of the cost of the implementation of marine infrastructure estimated at \$88 million. The work will be extended over a period of seven (7) to ten (10) years from the execution of this agreement. The construction of marine infrastructures has been undertaken by Makivik in all communities. Since February 2007, KRG has accepted ownership of twelve (12) marine infrastructures from Makivik by KRG Council resolution. Ownership remains to be transferred to KRG for infrastructures in Kuujuaq, which was completed in 2010, and in Kuujuaapik which is scheduled for completion in 2011.

Quebec agreed to disburse an additional amount of \$1.5 million representing 48% of the total cost to improve police services in Nunavik and initiate the construction of new police stations. Moreover, at the renewal of the Police tripartite agreement between Canada, Quebec and KRG, Quebec agreed 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 Quebec Department of Public Security (MSP), the Solicitor General of Canada and KRG have signed a five (5) year agreement concerning police services. The agreement ended on March 31, 2008 and the parties have signed a new one (1) year tripartite agreement that came into force on April 1, 2008. As of the same date, MSP and KRG have signed a bilateral agreement providing a complementary contribution to the funding provided in the tripartite agreement. The tripartite and bilateral agreements concerning police services were renewed for one (1) year on April 1, 2009, and again for one (1) year on April 1, 2010.

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

11. SANARRUTIK AGREEMENT (CONT'D)

Quebec also undertook to build and make operational by no later than December 31, 2005 a forty (40) places detention facility in Nunavik in the general spirit of the "Report of the joint working group on sentence management in Nunavik" dated January 2002 and fund its operation costs. At December 31, 2005, the Quebec Government had not yet fulfilled its obligation. On August 9, 2006, Quebec, Makivik and KRG convened of amending the Sanarrutik Agreement. Section 4.4 of the Sanarrutik Agreement has been replaced by the provisions included in the "Amendment #3 to the Partnership Agreement on Economic and Community Development". Under the Amendment #3, Quebec has made available to Makivik and the KRG a financial envelope of \$10 million for the financial year 2005-06 and for each subsequent year of the Sanarrutik Agreement. Beginning in 2006-07 and each year thereafter, this amount will be indexed according to the formula used for community and economic development projects. The funding is a flexible tool designed to prevent and combat crime, promote safe and healthy communities by, among other things, taking culturally appropriate measures to improve the social environment in Nunavik, provide assistance to crime victims and improve correctional activities for the Inuit. As well, prior to the first renewal of the current police tripartite agreement, Makivik and KRG could allocate not more than 10% of the funding made available yearly. For the duration of the Sanarrutik Agreement, subject to the fulfillment of its undertakings under Amendment #3, Makivik is giving a full and complete discharge to Quebec with regards to its JBNQA obligation to build a detention facility in Nunavik. Furthermore, Quebec undertook to build and make operational, by no later than April 1st, 2004 a fourteen (14) places community residential center (half-way house) on the territory of the Northern Village of Kangirsuk and fund the operation costs of this establishment. The construction of this center, the Makitautik Center, was completed in September 2004. By virtue of a Memorandum of Understanding signed between Makivik and KRG on May 23, 2007, Makivik manages the funds flowing from Amendment # 3 of the Sanarrutik Agreement. Soon after, Makivik and KRG have created the Safer Community Program, Ungaluk.

In order to improve wildlife management and enforcement, commencing upon the execution of the present agreement with the objective to be fully implemented no later than April 1st, 2004, Quebec undertook to hire and train six (6) additional Wildlife Protection Officers for Nunavik and provide to KRG with \$0.6 million annually to hire Wildlife Protection Assistants which will be trained by Quebec Department of Environment and Wildlife. KRG can also choose to allocate totally or partly this annual amount of \$0.6 million to hire additional Wildlife Protection Officers who would be under the responsibility of Quebec Department of Environment and Wildlife.

In 2004, this obligation was partly fulfilled by Quebec by hiring a Wildlife Protection Officer as a coordinator in Kuujjuaq and trained its two already employed Inuit officers based in Kuujjuaq, and by transferring the funds to KRG for the hiring and training of fifteen (15) Inuit under the Renewable Resource Officers program. At the end of 2007, Quebec had not been able to fill all six (6) additional positions of Wildlife Protection Officers. On March 10, 2008, Makivik, KRG and Quebec have signed Amendment # 4 to the Partnership Agreement on Economic and Community Development in Nunavik. Under the Amendment #4, Quebec undertook to hire and base in Nunavik, no later than March 1st, 2008, six (6) Wildlife protection officers as fulltime employees, provide annually KRG with an additional amount of \$200,000 under the Sivunirmut Agreement to hire Wildlife Protection assistants, which amount is indexed according to Appendix D of the Sivunirmut Agreement as of January 1, 2008 and provide annually Makivik with an amount of \$100,000 to generally conduct research activities and data acquisition regarding wildlife species and habitat in Nunavik, which amount is indexed as well according to Schedule C of the Sanarrutik Agreement.

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

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

11. SANARRUTIK AGREEMENT (CONT'D)

Quebec, Makivik and the KRG also agreed to create a joint coordinating committee composed of four (4) representatives from Quebec, two (2) from Makivik and two (2) from KRG in order to ensure the implementation of the agreement. The committee meets when required.

Following the signing of the Sanarrutik Agreement, Makivik and KRG have agreed to the following distribution of funding for community and economic development projects: in the first year of the agreement, Makivik has allocated \$3 million to various Inuit Organizations and the balance of \$4 million has been equally divided between Makivik and KRG. In the second year of the agreement, Makivik has allocated \$3 million to various Inuit Organizations and the balance of \$5 million has been equally divided between Makivik and KRG. In the third year of the agreement, Makivik has allocated \$5 million to various Inuit Organizations and the balance of \$10 million has been equally divided between Makivik and KRG. In the fourth and subsequent years of the agreement, Makivik will allocate one third of the annual payment to various Inuit Organizations and the balance (two thirds) of the annual payment shall be equally divided between Makivik and KRG. In 2010, the KRG had received \$5,795,783.

12. ISURRUUTIIT PROGRAM

Second Capital Plan (Isurruutiit II)

On November 17, 2005, an amendment to the original Isurruutiit I agreement was signed with Quebec Department of Affaires Municipales, Régions et Occupation du Territoire and the Quebec Native Affairs Secretariat. Under this amendment (Isurruutiit II), 65 million dollars were made available on January 1, 2006 for the improvement of the municipal infrastructure in Northern Villages. This program is also managed by the Kativik Regional Government (KRG) and the financing is similar to that of the previous agreement. Eligible expenditures were to be incurred beginning on January 1, 2006 up to a maximum of \$15 million per year. The agreement will expire when the obligations of each of the parties have been fulfilled. In 2008, an amount of \$1,600,000 was reallocated from the original agreement (Isurruutiit I) to the Isurruutiit II Program, to cover cost overrun, leaving an available balance of \$63,400,000.

As of December 31, 2010, the total expenditures incurred by the KRG amounted to \$64,576,283 while the long-term financing issued was \$47,434,721. The projects that were closed and for which the assets were transferred to the Northern Villages amounted to \$24,179,580. Leaving a balance of on-going projects expenses of \$40,396,703 for which financing of \$23,255,141 was already obtained to date. As a result the net amount of projects to be financed, as of December 31, 2010 was \$17,141,262, as detailed in Appendix D of these financial statements.

The estimated total costs and required financing amount to \$67,350,318. Therefore the variance between the total agreement (\$63,400,000) and the required financing, which amounts to \$3,950,318 will be deducted from the upcoming Isurruutiit program agreement (Isurruutiit III).

13. BLOCK FUNDING AGREEMENT

On March 31, 2004, the Quebec Government (Quebec) and the Kativik Regional Government (KRG) signed the Block Funding Agreement "Sivunirmut". Through this agreement, which covers the period from April 1st, 2004 to December 31, 2027, Quebec undertook to simplify and make more efficient the public funds paid to the KRG and to provide the organization with a greater level of autonomy.

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

13. BLOCK FUNDING AGREEMENT (CONT'D)

Within this agreement, KRG is committed to reach the objectives, execute the mandates and carry out the activities described in Appendix B of the agreement according to its own priorities and the terms of the agreement.

According to this agreement, Quebec through the Quebec Native Affairs Secretariat, confirmed an indexed sum of \$45,854,644 for 2010. This amount is to be used in relation with the following activities and mandates:

- Community Reintegration Officers;
- Operation and Maintenance of Northern Airports;
- Northern Airports - Marking System;
- Wildlife Protection Assistants;
- Pingualuit Park Operation;
- Development of Parks;
- Income Security;
- Manpower Training and Development - Services and Measures Adapted to the Kativik Region;
- Childcare Centres - Management of the Program and Operation of Childcare Centres;
- Environment Follow-up in the Northern Villages of the Kativik Region;
- General Administration of the KRG, Municipal Mandates, Land Use Planning and Assistance to Northern Villages;
- Civil Security and Fire Prevention;
- Regional Recreational and Sports Units, and Vacation Camps;
- Local Development Center;
- Regional Conference of Elected Officers;
- Logistic Support for Guard Services;
- Adapted Transportation of Handicapped Persons and for Public Transit Services;
- Services Related to the Quebec Parental Insurance Plan;
- Services Dedicated to the Youth of Nunavik;
- Kuururjuaq Park Operations.

At the end of each year, KRG may use any surplus for a purpose that it may determine, provided that these amounts are used to fulfill the above mandates. The KRG is entirely responsible for any deficit within the same mandates. The KRG can also create reserves under certain conditions and for specific purposes listed in the agreement. The financial envelope provided under Sivunirmut does not provide for any expenditure related to exceptional circumstances which are not reasonably foreseeable at the time the agreement is entered into.

In November 2004, Quebec and KRG agreed on minor amendments to Sections 1.2.1 and 4 of Sivunirmut. On March 31, 2006, Sivunirmut was once more amended to include a mandate concerning Para-transit services for the disabled and certain basic public transit services with an amount of \$566,703. An additional amount of \$643,580 was also added to Sivunirmut for the Regional Development Fund. In 2007, no new mandate has been added to Sivunirmut but additional funding has been included for the Renewable Resources Officers Program (\$200,000), the Childcare workers Pay Equity settlement (\$95,781) and for the Regional Development Fund (\$444,980). In 2008, no new mandates were added but, additional funding has been included for the setting up of services dedicated to Youth in Nunavik (\$620,000) and for special services related to the Quebec Parental Insurance Plan (\$26,680).

**KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010**

13. BLOCK FUNDING AGREEMENT (CONT'D)

In March 2009, Amendment #5 was signed to include three new mandates, two for which funding was provided in 2008, services dedicated to Youth in Nunavik and for special services related to the Quebec Parental Insurance Plan, and a third one concerning the Kuururjuaq Park operations for which Quebec has provided an additional \$1.1 million as of 2009-2010 for the duration of Sivunirmut. In October 2009, Amendment #6 was signed amending Sections 1 and 3.1 of the Mandate B.6 of Appendix B of Sivunirmut concerning the Development of Parks in Nunavik with no impact on the KRG funding. In December 2010, an amount of \$200,000 was added to Sivunirmut for the mandate concerning Civil Security and Fire Prevention.

All amounts paid pursuant to Sivunirmut 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 according to Appendix D of Sivunirmut.

Appendix B of Sivunirmut, which details the activities and mandates to be executed by KRG, has been revised for the first time in 2007 and will from now on be revised by the parties every five (5) years to assess the pertinence of maintaining or modifying the mandates described in Appendix B while taking into consideration the orientations of the government. In the event Quebec would during this agreement modify a law or a rule, implement a new program or wish to transfer to the KRG the management of a program, and subject to the acceptance of the latter of the related responsibilities, terms and conditions, the Appendix B of Sivunirmut as well as the funding could be adjusted accordingly.

14. HOUSING PROGRAMS

Housing agreement

Under the Framework Agreement signed with the Quebec Government in 1998, the Quebec Government undertook to:

- recognize and encourage the creation of a social housing management structure which reflects the context of the Nunavik and targets efficiency and improvement of social housing conditions;
- take steps to ensure that the new management structure may be easily attached to a regional organization;
- reinvest in social housing development all funds collected through the payment of rent arrears;
- reinvest in social housing development the funds obtained through the sale of social housing units;
- invest in social housing development funds equal to those collected through the payment of rent arrears existing as of January 1, 2000.

The Kativik Regional Government (KRG) mandated the Kativik Municipal Housing Bureau to manage the funds invested by the Quebec Government with respect to rent arrears collected. As of December 31, 2010, the reserve for the development of Social Housing in Nunavik amounted approximately to \$3,610,000 of which \$1,672,000 represented the collection of rent arrears, interest and disbursements to housing projects and \$1,938,000 the Quebec Housing Corporation's share. Furthermore, no disbursement was done in 2010 (\$250,000 in 2009) for a new housing project.

The housing projects financed through this reserve are detailed as follows:	2010 \$	2009 \$
Ajapirvik Women's Shelter of Inukjuak	-	250,000
	-	250,000

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

15. NET INVESTMENT IN LONG-TERM ASSETS

	2010 \$	2009 \$
NET INVESTMENT IN LONG-TERM ASSETS - END OF YEAR:		
Investment in capital assets	162,134,272	177,198,818
Investment in Nunavik Support Fund and loans receivable	6,176,831	6,126,626
Investment in long-term debt	(6,582,444)	(6,949,400)
Short-term loan (note 6)	(12,635,144)	-
	149,093,515	176,376,044
The variation in the net investment in long-term assets is detailed as follows:	2010 \$	2009 \$
BALANCE - BEGINNING OF YEAR	176,376,044	181,858,867
Additions		
Acquisition of capital assets	7,415,309	5,427,627
Increase of capital projects in progress	24,980,705	51,353,571
Acquisition of investments and loans receivable	891,755	3,068,984
Provision (recovery) for doubtful loans	(102,835)	180,581
Provision (recovery) for interest on loans receivable	78,026	(21,689)
Increase (decrease) of long-term contributions to be recovered for repaying the long-term debt	(4,845,800)	24,815,700
Capital repayments of long-term debt	25,344,756	26,635,158
	53,761,916	111,459,932
Disposals		
Capital projects closed during the year	43,997,711	60,887,515
Amortization of capital assets	3,462,849	4,191,314
Capital repayments - Loans receivable	816,741	763,926
Issuance of short-term loan	12,635,144	-
Issuance of long-term debt	11,741,000	39,326,000
Refinancing of long-term debt	8,391,000	11,774,000
	81,044,445	116,942,755
BALANCE - END OF YEAR	149,093,515	176,376,044

16. NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	2010 \$	2009 \$
Contributions receivable	(1,362,641)	(1,227,752)
Accounts receivable	2,822,388	(3,104,137)
Prepaid expenses and inventories	207,560	34,320
Accounts payable and accrued charges	(6,055,822)	4,256,000
Deferred revenues	112,511	11,383
	(4,276,004)	(30,186)

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

a) The Kativik Regional Government (KRG) has entered into contractual obligations which, as of December 31, 2010, for the next five (5) years, are as follows:

	\$
2011	498,322
2012	498,322
2013	498,322
2014	498,322
2015 and subsequent years	2,989,525
	4,982,813

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 under the Sanarrutik Agreement – Administration (#16). From those contractual agreements approved by the Council, during the financial year 2010, and amounting to \$3,570,705, a balance of \$1,573,079 was not disbursed yet as of December 31, 2010, and is detailed as follows:

	\$
Northern Village of Akulivik	99,555
Northern Village of Aupaluk	40,556
Northern Village of Inukjuak	230,989
Northern Village of Ivujivik	58,227
Northern Village of Kangiqsualujuaq	129,347
Northern Village of Kangiqsujaq	106,127
Northern Village of Kangirsuk	45,761
Northern Village of Kuujuaq	143,923
Northern Village of Kuujuaaraapik	96,050
Northern Village of Puvimuituq	244,862
Northern Village of Quaqtaq	66,843
Northern Village of Salluit	100,671
Northern Village of Tasiujaq	53,992
Northern Village of Umiujaq	156,176
	1,573,079

During the 2011 financial year, pursuant to the reception of the financial statements of the Northern Villages, the resulting amounts, payable or receivable, will be recognized.

c) As of December 31, 2010, the Kativik Local Development Center has commitments for loans and contributions amounting to \$1,334,246 regarding various projects and organizations. The accumulated balance of the appropriated surplus of \$629,993 will be used to finance these commitments. After this amount is used up, a contribution from the Block Funding (#100) will be recorded through dept. #76 (Community Economic Development Organization).

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

18. FINANCIAL RESERVE - TREASURY

The Kativik Regional Government (KRG) has financed the construction and the purchase of capital assets from its own monetary reserve (Treasury). The balance, as of December 31, 2010, of these internal loans is detailed as follows:

	2010 \$	2009 \$
<i>Issued in 2000:</i>		
KRG Building Extension (to be reimbursed by Alavik Building (#17)), bearing interest at 5% and maturing in December 2021 (\$3,600,000)	1,980,000	2,160,000
<i>Issued in 2004:</i>		
Air Track Machine (to be reimbursed by KRG Construction (#27)), bearing interest at 5% and maturing in December 2011 (\$270,077)	59,536	116,173
<i>Issued in 2006:</i>		
KRG - Police Station Projects (to be reimbursed by K.R.P.F. - Operations (#205 to #223)), bearing interest at 5% and maturing in December 2026 (\$541,796)	471,573	490,450
Housing Construction (to be reimbursed by KRG Houses #74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	2,754,923	2,865,201
Police Vehicles (to be reimbursed by K.R.P.F. - Operations (#205 to #223)), bearing interest at 5% and maturing in December 2011 (\$129,801)	16,864	44,657
<i>Issued in 2007:</i>		
Police Vehicles (to be reimbursed by K.R.P.F. - Operations (#205 to #223)), bearing interest at 5% and maturing in December 2012 (\$288,432)	99,232	157,984
KRG - Warehouse (to be reimbursed by Building Maintenance (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	2,614,922	2,710,717
K.R.P.F. - Housing Construction (to be reimbursed by KRG Houses #74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	497,877	516,116
<i>Issued in 2008:</i>		
Police Vehicles (to be reimbursed by K.R.P.F. - Operations (#205 to #223)), bearing interest at 5% and maturing in December 2013 (\$322,542)	203,089	264,305
Sky Track Machine (to be reimbursed by KRG Construction (#27)), bearing interest at 5% and maturing in December 2013 (\$95,500)	60,132	78,257
<i>Issued in 2009:</i>		
K.R.P.F. - Housing Construction (to be reimbursed by KRG Houses #74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	4,242,882	4,374,301
Courthouse Renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	346,977	357,724
Police Vehicles (to be reimbursed by K.R.P.F. - Operations (#205 to #223)), bearing interest at 5% and maturing in December 2012 (\$164,406)	112,314	164,406
	13,460,321	14,300,291

The reimbursements for the next five (5) years are detailed as follows:

	\$
2011	861,165
2012	788,060
2013	719,046
2014	649,518
2015 and subsequent years	10,442,532
	13,460,321

KATIVIK REGIONAL GOVERNMENT
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2010

19. CONTINGENCIES

a) The Kativik Regional Government (KRG) is involved in certain litigation with respect to the Home Ownership, Home Renovation and Affordable Housing Program as well as to various capital projects and a land use issue. At the present time, it is impossible to determine the final amount that the KRG may have to pay regarding these issues. 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 \$451,094 have been recorded as potential determinable liabilities in these consolidated financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the statement of financing activities of the financial year in which the settlement will occur.

b) The KRG has incurred expenses in the amount of \$1,533,463, in previous years, to repair deficiencies resulting from work done by the general contractor and other related parties, to the drinking water facilities in Kangiqsujuaq. Legal proceedings have been initiated, to recuperate this amount, but as of the date of issuance of these financial statements, the outcome cannot be foreseen. Therefore, no provision for revenue has been made in the financial statements. In 2010, it was decided that the expenses would be accounted for in the Capital Projects Management (#28 and #49) department and that any money recovered in the future would be accounted for as a revenue in the same department.

**KATIVIK REGIONAL GOVERNMENT
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KATIVIK REGIONAL GOVERNMENT
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SURPLUS (DEFICIT) BY DEPARTMENT
YEAR ENDED DECEMBER 31, 2010

	Unappropriated balance - beginning of year \$	Appropriated balance - beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance - end of year \$	Appropriated balance - end of year \$
BLOCK FUNDING						
Block Funding (#100) (page 5)	-	14,200,197	(3,158,447)	-	-	11,041,750
	-	14,200,197	(3,158,447)	-	-	11,041,750
MUNICIPAL AFFAIRS						
Elected Members and Officers (#10 and #11) (page 6)	-	-	-	-	-	-
Technical Assistance Program (#22, #24 and #26) (page 7)	-	-	-	-	-	-
Long-Term Debt Financing (#9) (page 8)	-	-	-	-	-	-
Land Use Master Plan (#29) (page 9)	-	-	-	-	-	-
	-	-	-	-	-	-
GENERAL ADMINISTRATION						
Administration (#12) (page 10)	-	-	7,795,670	(7,795,670)	-	-
Finance Services (#15) (page 11)	-	-	(2,596,888)	2,596,888	-	-
Legal Services (#20) (page 12)	-	-	(592,640)	592,640	-	-
Communications (#19) (page 13)	-	-	(690,389)	690,389	-	-
Human Resources (#48) (page 14)	-	-	(865,597)	865,597	-	-
Training Program (#47) (page 15)	495,770	-	50,789	(68,422)	478,137	-
Capital Projects Management (#28 and #49) (page 16)	-	-	(2,017,861)	(71,174)	(2,089,035)	-
KRG Construction (#27) (page 18)	-	-	(153,961)	153,961	-	-
Network and Internet Management (#13) (page 19)	-	-	(1,459,763)	1,459,763	-	-
	495,770	-	(530,640)	(1,576,028)	(1,610,898)	-
PUBLIC AND CIVIL SECURITY						
K.R.P.F. - Operations (#205 to #223) (page 20)	(662,565)	-	1,302,589	(1,657,923)	(1,017,899)	-
K.R.P.F. - Prison Guarding Services (#255 to #273) (page 22)	-	-	-	-	-	-
K.R.P.F. - Transportation of Detained Persons (#295) (page 23)	-	-	(1,501,923)	1,501,923	-	-
K.R.P.F. - Police Station Special Infrastructure Upgrades (#224) (page 24)	-	-	-	-	-	-
K.R.P.F. - Prevention Program (#201) (page 25)	-	-	-	-	-	-
K.R.P.F. - Cadet Program (#202) (page 26)	-	-	-	-	-	-
Civil Security - Operations (#25) (page 27)	-	-	26,000	(26,000)	-	-
Civil Security - Fire safety Cover Plan - Infrastructure & Equipment (#299) (page 28)	-	-	-	-	-	-
	(662,565)	-	(173,334)	(182,000)	(1,017,899)	-

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APPENDIX A - CONSOLIDATED STATEMENT OF ACCUMULATED OPERATING
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YEAR ENDED DECEMBER 31, 2010

	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 \$
TRANSPORT						
Transport Quebec (#310, #311, #313 to #324) (page 29)	-	-	(74,000)	74,000	-	-
Transport Canada (#312) (page 30)	(232,037)	-	209,701	-	(22,336)	-
Management Contract - Air Terminal of Kuujuaapik (#325) (page 32)	(42,908)	-	44,908	(2,000)	-	-
Marine Infrastructure Maintenance (#330) (page 33)	-	94,356	168,119	-	-	262,475
Usijit - Adapted Transportation of Handicapped Persons and for Certain Basic Public Transit Services (#350) (page 34)	-	-	-	-	-	-
	(274,945)	94,356	348,728	72,000	(22,336)	262,475
INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES						
H.S.P. - Administration Program (#50) (page 35)	-	860	232,068	(15,000)	-	217,928
H.S.P. - Regional Fund (#51) (page 36)	-	740,629	(135,274)	-	-	605,355
H.S.P. - Local Fund (#52) (page 38)	-	-	-	-	-	-
	-	741,489	96,794	(15,000)	-	823,283
RESEARCH AND ECONOMIC DEVELOPMENT						
Regional Development Fund - Administration (#71) (page 39)	-	-	180,952	(180,952)	-	-
Regional Development Fund - Projects (#72) (page 40)	-	-	-	-	-	-
Community Economic Development Organization (CEDO) (#76) (page 41)	-	-	(47,093)	47,093	-	-
Makigiarutiit I (#77) (page 42)	-	-	-	-	-	-
Inuit Business and Tourism Contributions (#78) (page 43)	-	-	(172,809)	172,809	-	-
Regional Public Transit (#79) (page 44)	-	-	1,112,561	-	-	1,112,561
Elders Committee (#80) (page 45)	-	-	-	-	-	-
Nunavik Information Center (#82) (page 46)	-	-	-	-	-	-
Improving Living Conditions of Seniors (#83) (page 47)	-	98,533	172,218	-	-	270,751
Equity between Women and Men (#84) (p. 48)	-	192,527	(34,426)	-	-	158,101
Makigiarutiit II (#85) (page 49)	-	579,015	448,411	(131,950)	-	895,476
Kativik Local Development Center (page 50)	-	1,336,077	(706,084)	-	-	629,993
	-	2,206,152	953,730	(93,000)	-	3,066,882
EMPLOYMENT AND TRAINING						
Employment and Training - Federal Programs (page 51)	-	-	26,000	(26,000)	-	-
Employment and Training - Provincial Programs (page 52)	-	-	-	-	-	-
	-	-	26,000	(26,000)	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX A - CONSOLIDATED STATEMENT OF ACCUMULATED OPERATING
SURPLUS (DEFICIT) BY DEPARTMENT (CONT'D)
YEAR ENDED DECEMBER 31, 2010

	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 \$
BUILDING AND HOUSING OPERATIONS						
Alavik Building (#17) (page 53)	635,957	-	(151,048)	(82,787)	402,122	-
S.H.Q. - Housing Units (Bo-Plex Houses) (#70) (page 54)	-	-	154,152	(129,025)	25,127	-
Courthouse (#18) (page 55)	81,580	-	(89,288)	59,091	51,383	-
KRG Houses (#74) (page 56)	510,000	-	(158,515)	-	351,485	-
Inukjuak and Puvirnituq Buildings (#75) (page 57)	57,001	-	(50,267)	35,000	41,734	-
Building Maintenance (#73) (page 58)	-	-	-	-	-	-
Police Stations - Building Operations (#14, #204 and #225) (page 59)	-	-	(398,914)	514,412	115,498	-
	1,284,538	-	(693,880)	396,691	987,349	-
RECREATION PROGRAMS						
Recreation Coordination (#30) (page 60)	-	-	-	-	-	-
Recreation Projects (#31) (page 61)	-	-	-	-	-	-
Arctic Winter Games (#35) (page 62)	-	-	-	-	-	-
Nunavik Youth Hockey Development Program (#32) (page 63)	-	-	-	-	-	-
Nunavik Karate Program (#33) (page 64)	-	-	-	-	-	-
Cirque du monde - Nunavik (#34) (page 65)	-	-	-	-	-	-
	-	-	-	-	-	-
CHILD CARE PROGRAMS						
Child Care - Operations (#43) (page 66)	-	-	12,000	(12,000)	-	-
Special Projects and Transfers to Child Care Centres (#44) (page 67)	-	-	-	-	-	-
	-	-	12,000	(12,000)	-	-
SUBCONTRACTS						
Subcontract - Kuujjuaq Police Station Renovations (#550) (page 69)	(147,202)	-	147,176	-	(26)	-
Subcontract - Fences in Kangiqsujuaq (#575) (page 70)	-	-	-	-	-	-
Subcontract - Airport Road in Kangiqsujuaq (#576) (page 71)	-	-	-	-	-	-
	(147,202)	-	147,176	-	(26)	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX A - CONSOLIDATED STATEMENT OF ACCUMULATED OPERATING
SURPLUS (DEFICIT) BY DEPARTMENT (CONT'D)
YEAR ENDED DECEMBER 31, 2010

	Unappropriated balance - beginning of year \$	Appropriated balance - beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance - end of year \$	Appropriated balance - end of year \$
RENEWABLE RESOURCES						
Renewable Resource Officers (#53) (page 72)	-	-	-	-	-	-
Mid Canada Line (#54) (page 73)	-	27,471	-	-	-	27,471
Regional Commission on Natural Resources and Lands (#55) (page 74)	-	245,967	(9,936)	-	-	236,031
Cleaning of Abandoned Mining Exploration Sites (#57) (page 75)	-	45,380	(13,339)	-	-	32,041
Climate Change (#61) (page 76)	-	285,653	16,795	-	-	302,448
Environmental Sanitation (#64) (page 77)	-	-	-	-	-	-
Development of Parks in Nunavik (#56) (p. 78)	-	-	50,000	(50,000)	-	-
Pingualuit Park - Infrastructure (#58) (page 79)	-	-	375,000	-	-	375,000
Pingualuit Park - Operations (#59) (page 80)	-	-	2,000	(2,000)	-	-
Kuururjuaq Park - Infrastructure (#60) (page 81)	-	1,527,439	(110,326)	-	-	1,417,113
Kuururjuaq Park - Operations (#63) (page 82)	-	-	-	-	-	-
	-	2,131,910	310,194	(52,000)	-	2,390,104
OTHER PROGRAMS						
Tamaani Internet Service (#7) (page 83)	(28,126)	-	28,126	-	-	-
Telecommunications Infrastructure (#555) (page 84)	-	-	(61,056)	-	(61,056)	-
Sanarrutik Agreement - Administration (#16) (page 85)	-	667,017	3,754,227	-	-	4,421,244
Local Cultural Committees (page 86)	-	-	-	-	-	-
Affordable Housing Program - Operations (#81) (page 87)	-	-	-	-	-	-
Affordable Housing Program - Program Activities (#81) (page 88)	-	-	-	-	-	-
Criminal Act Victims Aid Center (#89) (page 89)	-	-	2,000	(2,000)	-	-
Community Reintegration Officer (#90) (page 90)	-	-	7,000	(7,000)	-	-
Off Highway Vehicle Program (#91) (page 91)	-	-	94,546	-	-	94,546
Food Coupons (#94) (page 92)	-	234,918	(255,905)	-	(20,987)	-
Nunivaat Statistics Program (#95) (page 93)	-	-	-	-	-	-
Cost of living (#96) (page 94)	-	826,713	23,116	-	-	849,829
Treasury (#99) (page 95)	-	-	(1,496,337)	1,496,337	-	-
	(28,126)	1,728,648	2,095,717	1,487,337	(82,043)	5,365,619
	667,470	21,102,752	(565,962)	-	(1,745,853)	22,950,113

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
BLOCK FUNDING
YEAR ENDED DECEMBER 31, 2010

Block Funding (#100)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Native Affairs Secretariat	45,654,644	45,854,644	45,182,644
	45,654,644	45,854,644	45,182,644
EXPENDITURE			
Contribution to Elected Members and Officers (#10 and #11)	4,603,289	4,518,090	4,637,755
Contribution to Technical Assistance Program (#22, #24 and #26)	2,574,487	2,262,523	1,520,148
Contribution to Land Use Master Plan (#29)	549,792	473,347	298,369
Contribution to Civil Security - Operations (#25)	1,842,099	1,533,219	1,149,881
Contribution to Prison Guarding Services (#255 to #273)	505,400	505,400	581,744
Contribution to Transport Quebec (#310, #311, #313 to #324)	9,275,671	9,031,003	8,567,754
Contribution to Management Contract - Air Terminal of Kuujuaaraapik (#325)	348,077	189,697	
Contribution to Usijiit - Adapted Transportation of Handicapped Persons and for Certain Basic Public Transit Services (#350)	717,313	717,313	553,627
Contribution to Regional Development Fund - Administration (#71)	349,952	270,772	394,806
Contribution to Regional Development Fund - Projects (#72)	3,687,936	2,753,030	2,501,481
Contribution to Community Economic Development Organization (CEDO) (#76)	788,800	-	-
Contribution to Employment and Training - Provincial Programs	4,381,312	3,672,320	4,095,933
Contribution to Recreation Coordination (#30)	1,117,066	1,245,415	848,921
Contribution to Recreation Projects (#31)	40,000	34,498	92,500
Contribution to Child Care - Operations (#43)	566,254	227,081	421,174
Contribution to Special Projects and Transfers to Child Care Centres (#44)	12,137,000	11,318,781	10,238,668
Contribution to Renewable Resource Officers (#53)	1,232,750	1,092,604	539,775
Contribution to Environmental Sanitation (#64)	438,862	255,500	310,457
Contribution to Development of Parks in Nunavik (#56)	2,599,027	2,115,284	2,017,405
Contribution to Pingualuit Park - Operations (#59)	1,634,172	1,417,044	1,391,858
Contribution to Kuururjuaq Park - Operations (#63)	1,369,151	1,248,927	369,751
Contribution to Community Reintegration Officer (#90)	846,695	683,343	575,472
Contribution to Nunivaat Statistics Program (#95)	185,494	197,900	-
Unallocated	4,814,242	-	-
	56,604,841	45,763,091	41,107,479
SURPLUS (DEFICIT) FOR THE YEAR	(10,950,197)	91,553	4,075,165
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds - Building and houses	(2,000,000)	(2,000,000)	(9,600,000)
Financial reserves and reserved funds - Child Care Centres	(1,000,000)	(1,000,000)	-
Financial reserves and reserved funds - Litigation	(250,000)	(250,000)	-
	(3,250,000)	(3,250,000)	(9,600,000)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(14,200,197)	(3,158,447)	(5,524,835)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	14,200,197	14,200,197	19,725,032
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	11,041,750	14,200,197

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
MUNICIPAL AFFAIRS
YEAR ENDED DECEMBER 31, 2010

Elected Members and Officers (#10 and #11)			
	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	6,330	-
	-	6,330	-
Revenue from contributions			
Contribution from Block Funding (#100)	4,603,289	4,518,090	4,637,755
Quebec Department of Natural Resources and Wildlife	-	50,000	-
	4,603,289	4,568,090	4,637,755
	4,603,289	4,574,420	4,637,755
EXPENDITURE			
Salaries and fringe benefits	2,368,180	2,390,810	2,754,843
Travel and accommodation	705,750	692,518	613,355
Contracts	191,000	154,626	140,718
Training costs	16,995	17,606	31,871
Telecommunications	74,259	58,149	54,938
Public relations	14,000	23,467	12,733
Office and equipment rental	24,000	23,801	23,767
Vehicle operation costs	28,500	21,162	15,683
Administrative charges	600,000	600,000	557,456
Rental charges	275,320	275,320	239,550
Housing charges	240,910	240,910	133,091
Administrative costs	59,675	61,031	50,770
Insurance	4,700	3,030	3,475
Contributions to regional activities	-	11,990	6,677
	4,603,289	4,574,420	4,638,927
SURPLUS (DEFICIT) FOR THE YEAR	-	-	(1,172)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	-	-	(41,828)
	-	-	(41,828)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(43,000)
INTERNAL TRANSFERS	-	-	43,000
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
MUNICIPAL AFFAIRS
YEAR ENDED DECEMBER 31, 2010

Technical Assistance Program (#22, #24 and #26)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	4,069	-
	-	4,069	-
Revenue from contributions			
Contribution from Block Funding (#100)	2,574,487	2,262,523	1,520,148
	2,574,487	2,262,523	1,520,148
	2,574,487	2,266,592	1,520,148
EXPENDITURE			
Salaries and fringe benefits	862,139	834,465	455,760
Travel and accommodation	318,000	346,004	227,016
Contracts	310,000	145,898	51,236
Training costs	85,131	9,967	5,427
Telecommunications	23,658	15,182	11,816
Administrative charges	143,000	143,000	131,432
Rental charges	24,095	24,095	22,948
Housing charges	130,207	130,207	63,764
Administrative costs	75,249	32,982	27,409
Purchase of material	116,500	98,049	48,485
Contributions to Northern Villages	480,508	480,508	393,788
	2,568,487	2,260,357	1,439,081
SURPLUS (DEFICIT) FOR THE YEAR	6,000	6,235	81,067
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(6,000)	(6,235)	-
	(6,000)	(6,235)	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	81,067
INTERNAL TRANSFERS	-	-	(81,067)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
MUNICIPAL AFFAIRS
YEAR ENDED DECEMBER 31, 2010

Long-Term Debt Financing (#9)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Northern Villages	4,053,083	3,885,049	3,254,300
	4,053,083	3,885,049	3,254,300
Revenue from contributions			
Affaires Municipales, Régions et Occupation du Territoire	20,260	20,260	25,329
Quebec Department of Transport	3,789,965	2,306,662	2,261,018
	3,810,225	2,326,922	2,286,347
	7,863,308	6,211,971	5,540,647
EXPENDITURE			
Financing costs	6,187,208	6,211,971	5,540,647
	6,187,208	6,211,971	5,540,647
	1,676,100	-	-
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(18,049,600)	(16,373,500)	(14,306,700)
Affaires municipales, Régions et Occupation du territoire - Northern Villages long-term debt	11,478,023	11,478,023	10,025,000
Affaires municipales, Régions et Occupation du territoire - Kativik Regional Government long-term debt	172,437	172,437	206,500
Quebec Department of Transport - Long-term debt	4,723,040	4,723,040	4,075,200
	(1,676,100)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
MUNICIPAL AFFAIRS
YEAR ENDED DECEMBER 31, 2010

Land Use Master Plan (#29)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	549,792	473,347	298,369
Other	-	3,883	1,877
	549,792	477,230	300,246
EXPENDITURE			
Salaries and fringe benefits	177,681	193,957	127,384
Travel and accommodation	131,250	46,884	42,829
Contracts	85,300	57,170	11,534
Training costs	1,196	1,467	1,134
Telecommunications	11,829	6,600	4,400
Administrative charges	60,000	60,000	71,993
Rental charges	11,025	11,025	5,250
Housing charges	57,586	88,885	24,792
Administrative costs	13,925	11,242	10,930
	549,792	477,230	300,246
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Administration (#12)	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Administrative charges	8,482,592	8,532,179	7,501,294
Office supplies and telecommunication charges	573,375	573,375	466,025
Other	-	3,357	16,385
	9,055,967	9,108,911	7,983,704
Revenue from contributions			
Affaires Municipales, Régions et Occupation du Territoire - QST Reimbursements	550,000	552,713	552,935
	550,000	552,713	552,935
	9,605,967	9,661,624	8,536,639
EXPENDITURE			
Salaries and fringe benefits	798,161	1,006,772	904,425
Travel and accommodation	45,500	47,668	60,475
Contracts	70,000	61,338	74,924
Training costs	4,861	5,044	5,823
Telecommunications	129,187	133,239	134,596
Office and equipment rental	32,000	29,969	29,676
Vehicle operation costs	14,200	22,199	18,199
Rental charges	46,769	46,769	71,270
Housing charges	167,403	167,403	103,572
Administrative costs	93,950	128,287	148,160
Public relations	8,000	16,323	37,556
Insurance	80,000	39,462	93,897
Purchase of material	55,000	58,133	21,738
Christmas activities	30,000	33,222	24,165
Contribution to SHQ Housing Units (Bo-Plex Houses) (#70)	47,860	-	-
Out of court settlement adjustment	-	(41,000)	-
	1,622,891	1,754,828	1,728,476
SURPLUS (DEFICIT) FOR THE YEAR	7,983,076	7,906,796	6,808,163
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(65,000)	(61,126)	(14,908)
Financial reserves and reserved funds	(50,000)	(50,000)	(25,000)
	(115,000)	(111,126)	(39,908)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	7,868,076	7,795,670	6,768,255
INTERNAL TRANSFERS	(7,868,076)	(7,795,670)	(6,768,255)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Finance Services (#15)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	22,459	101,693
	-	22,459	101,693
EXPENDITURE			
Salaries and fringe benefits	1,917,975	1,696,760	1,462,895
Travel and accommodation	15,000	15,435	25,202
Contracts	294,550	288,762	457,538
Training costs	10,879	45,914	16,336
Telecommunications	90,889	59,240	9,127
Purchase of material	18,500	25,149	-
Rental charges	162,528	162,528	136,619
Other rental charges	26,285	925	1,450
Housing charges	250,391	250,391	186,570
Administrative costs	75,625	74,243	33,667
Bad debts	-	-	(8,314)
	2,862,622	2,619,347	2,321,090
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(2,862,622)	(2,596,888)	(2,219,397)
INTERNAL TRANSFERS	2,862,622	2,596,888	2,219,397
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Legal Services (#20)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE	-	-	-
	-	-	-
EXPENDITURE			
Salaries and fringe benefits	325,972	305,488	385,812
Travel and accommodation	42,250	22,976	29,226
Contracts	68,300	42,499	38,328
Training costs	2,054	2,892	3,494
Telecommunications	17,022	20,466	20,222
Administrative charges	-	-	19,224
Rental charges	55,040	55,040	52,419
Housing charges	114,558	114,558	89,392
Administrative costs	38,300	28,721	35,438
	663,496	592,640	673,555
SURPLUS (DEFICIT) FOR THE YEAR	(663,496)	(592,640)	(673,555)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	-	-	(1,168)
	-	-	(1,168)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(663,496)	(592,640)	(674,723)
INTERNAL TRANSFERS	663,496	592,640	674,723
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Communications (#19)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	-	2,714
	-	-	2,714
EXPENDITURE			
Salaries and fringe benefits	420,060	234,930	196,314
Travel and accommodation	15,750	26,254	15,502
Contracts	80,000	100,980	48,491
Translation costs	140,000	137,525	145,447
Training costs	2,173	2,173	6,006
Rental charges	14,165	14,165	30,766
Annual report	35,000	50,239	2,330
Telecommunications	28,601	17,492	10,705
Administrative costs	55,325	45,457	26,998
Public relations	40,000	29,876	17,370
Housing charges	31,298	31,298	29,519
	862,372	690,389	529,448
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(862,372)	(690,389)	(526,734)
INTERNAL TRANSFERS	862,372	690,389	526,734
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Human Resources (#48)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE	-	-	-
	-	-	-
EXPENDITURE			
Salaries and fringe benefits	418,567	446,991	333,623
Travel and accommodation	106,500	33,876	29,014
Contracts	175,000	180,213	216,630
Training costs	2,702	8,760	61,049
Rental charges	19,397	19,397	48,640
Housing charges	120,184	120,184	59,039
Administrative costs	48,758	38,391	5,251
Advertising	15,000	17,785	10,475
	906,108	865,597	763,721
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(906,108)	(865,597)	(763,721)
INTERNAL TRANSFERS	906,108	865,597	763,721
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

Training Program (#47)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Training charges	136,999	137,001	136,872
	136,999	137,001	136,872
EXPENDITURE			
Travel and accommodation	-	4,298	264
Training costs	564,347	67,794	18,944
Contracts	-	14,120	-
	564,347	86,212	19,208
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(427,348)	50,789	117,664
INTERNAL TRANSFERS	(68,422)	(68,422)	(50,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	495,770	495,770	428,106
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	478,137	495,770

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YEAR ENDED DECEMBER 31, 2010

Capital Projects Management (#28 and #49)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Internal supervision and management fees	1,328,390	668,237	2,588,443
Other	-	50,449	1,546
	1,328,390	718,686	2,589,989
Revenue from contributions			
Quebec Department of Transport	-	-	150,000
Quebec Native Affairs Secretariat	252,000	252,000	252,000
Training assistance subsidy	-	-	12,548
	252,000	252,000	414,548
	1,580,390	970,686	3,004,537
EXPENDITURE			
Salaries and fringe benefits	600,337	568,316	638,692
Travel and accommodation	75,500	64,261	94,450
Contracts	162,000	144,768	167,749
Training costs	3,627	4,202	6,045
Telecommunications	39,408	29,637	27,563
Vehicle operation costs	11,700	20,144	8,185
Administrative charges	-	48,400	58,166
Rental charges	77,380	77,380	75,737
Housing charges	57,586	57,586	177,951
Housing rental	-	-	15,400
Administrative costs	26,850	28,106	25,124
Insurance	-	1,635	3,197
Purchase of material	5,500	8,714	12,089
Kangisujuaq Water plant - Litigation (note 19 b))	-	1,533,463	51,498
Non-recoverable interest charges (Isurruutiit Projects)	-	-	89,046
Contribution to Northern Villages - Pivallutiit Projects	270,000	270,000	-
Uneligible expenses (Capital Projects)	-	131,935	76,482
Financing costs	8,023	-	-
	1,337,911	2,988,547	1,527,374
SURPLUS (DEFICIT) FOR THE YEAR	242,479	(2,017,861)	1,477,163

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YEAR ENDED DECEMBER 31, 2010

Capital Projects Management (#28 and #49) (cont'd)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(74,763)	-	-
	(74,763)	-	-
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(2,500)	-	(2,296)
Investing activities - Contribution to capital projects - Paving project	-	(908,343)	-
Financial reserves and reserved funds - Airport Parking (Asphalt)	-	908,343	(150,000)
	(2,500)	-	(152,296)
	(77,263)	-	(152,296)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	165,216	(2,017,861)	1,324,867
INTERNAL TRANSFERS	(165,216)	(71,174)	(1,324,867)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(2,089,035)	-

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GENERAL ADMINISTRATION
YEAR ENDED DECEMBER 31, 2010

KRG Construction (#27)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Management fees from KRG Capital Projects	-	284,695	-
Other	-	25,581	200
	-	310,276	200
EXPENDITURE			
Salaries and fringe benefits	222,423	194,369	162,424
Travel and accommodation	26,250	20,007	17,700
Contracts	250	-	3,776
Purchase of material	5,500	5,038	6,744
Vehicle operation costs	49,500	84,095	51,562
Administrative costs	24,476	22,750	9,501
Housing charges	31,299	31,299	-
Rental charges	12,342	12,342	-
Financing costs	-	8,024	11,680
	372,040	377,924	263,387
SURPLUS (DEFICIT) FOR THE YEAR	(372,040)	(67,648)	(263,187)
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	-	(74,763)	(71,124)
	-	(74,763)	(71,124)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(41,000)	(11,550)	(16,891)
	(41,000)	(11,550)	(16,891)
	(41,000)	(86,313)	(88,015)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(413,040)	(153,961)	(351,202)
INTERNAL TRANSFERS	413,040	153,961	351,202
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Network and Internet Management (#13)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Network internal charges	152,775	152,775	145,950
Other	-	500	-
	152,775	153,275	145,950
EXPENDITURE			
Salaries and fringe benefits	683,926	756,120	832,475
Travel and accommodation	95,000	92,040	70,891
Contracts	167,850	97,185	28,140
Training costs	3,714	17,588	28,515
Telecommunications	65,044	44,172	63,519
Rental charges	79,810	79,810	85,720
Housing charges	198,701	198,701	128,365
Purchase of material	185,600	187,745	57,462
Computer and equipment supplies	104,250	91,926	94,550
Licenses	31,500	46,313	41,886
Administrative costs	1,500	1,438	8,012
	1,616,895	1,613,038	1,439,535
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(1,464,120)	(1,459,763)	(1,293,585)
INTERNAL TRANSFERS	1,464,120	1,459,763	1,293,585
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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PUBLIC AND CIVIL SECURITY
YEAR ENDED DECEMBER 31, 2010

K.R.P.F. - Operations (#205 to #223)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	50,000	50,000	-
Other	220,000	33,310	32,067
	270,000	83,310	32,067
Revenue from contributions			
Public Safety Canada - Tripartite	6,970,410	6,970,410	6,656,800
Quebec Department of Public Security - Tripartite	6,434,225	6,434,225	6,144,738
Quebec Department of Public Security - Bilateral	3,158,019	3,158,019	2,774,680
Quebec Department of Public Security - Infrastructure (Bonds repayment - Interest)	173,722	165,915	181,866
Training assistance subsidy	375,000	(171,857)	372,587
	17,111,376	16,556,712	16,130,671
	17,381,376	16,640,022	16,162,738
EXPENDITURE			
Salaries and fringe benefits	8,539,749	8,440,844	8,403,685
Travel and accommodation	647,300	569,828	642,685
Contracts	145,000	196,238	281,657
Training costs	375,000	100,088	428,113
Telecommunications	247,200	257,901	265,557
Vehicle operation costs	388,100	375,858	435,487
Administrative charges	1,017,000	1,017,000	875,168
Rental charges	178,884	158,962	493,021
Rental charges - Police Stations	2,000,229	2,000,229	1,711,163
Housing charges	723,095	685,777	606,490
Housing rental	483,000	523,490	429,600
Office and equipment rental	54,700	47,764	45,895
Land lease	5,416	5,577	5,362
Administrative costs	115,260	117,228	138,304
Insurance	27,500	24,560	23,553
Purchase of material and prevention program	194,550	150,576	260,210
Search and rescue	8,000	6,523	2,430
Contribution to K.R.P.F. - Prison Guarding Services (#255 to #273)	120,000	426,778	110,000
Provision for litigation	-	-	291,000
Other settlement	5,000	15,182	4,510
Financing costs	44,281	51,318	52,381
	15,319,264	15,171,721	15,506,271
SURPLUS (DEFICIT) FOR THE YEAR	2,062,112	1,468,301	656,467

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K.R.P.F. - Operations (#205 to #223) (cont'd)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(166,637)	(210,129)	(158,522)
Quebec Department of Public Security - Infrastructure (Bonds repayment - Capital)	213,300	213,300	211,902
	46,663	3,171	53,380
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(205,000)	(168,883)	(175,321)
Financial reserves and reserved funds	-	-	291,000
	(205,000)	(168,883)	115,679
	(158,337)	(165,712)	169,059
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	1,903,775	1,302,589	825,526
INTERNAL TRANSFERS	(156,000)	(156,000)	(156,000)
INTERNAL TRANSFERS - Treasury (#99)	-	-	164,406
INTERNAL TRANSFERS - K.R.P.F. - Transportation of Detained Persons (#295)	(1,085,200)	(1,501,923)	(1,114,203)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	(662,575)	(662,565)	(382,294)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(1,017,899)	(662,565)

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K.R.P.F. - Prison Guarding Services (#255 to #273)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from K.R.P.F. - Operations (#205 to #223)	120,000	426,778	110,000
	120,000	426,778	110,000
Revenue from contributions			
Contribution from Block Funding (#100)	505,400	505,400	581,744
	505,400	505,400	581,744
	625,400	932,178	691,744
EXPENDITURE			
Salaries and fringe benefits	300,400	440,732	323,275
Prisoner meals and other	275,000	441,446	249,539
Administrative charges	50,000	50,000	22,250
	625,400	932,178	595,064
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	96,680
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	(96,680)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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K.R.P.F. - Transportation of Detained Persons (#295)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE	-	-	-
	-	-	-
EXPENDITURE			
Salaries and fringe benefits	-	-	60,000
Travel and accommodation	1,085,200	1,501,923	1,016,953
Administrative charges	-	-	37,250
	1,085,200	1,501,923	1,114,203
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(1,085,200)	(1,501,923)	(1,114,203)
INTERNAL TRANSFERS - K.R.P.F. - Operations (#205 to #223)	1,085,200	1,501,923	1,114,203
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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K.R.P.F. - Police Station Special Infrastructure Upgrades (#224)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Public Safety Canada - Special Infrastructure	989,846	842,188	-
Quebec Department of Public Security - Special Infrastructure	1,072,333	777,404	-
	2,062,179	1,619,592	-
EXPENDITURE			
Enlarging and reorganizing the cells	-	114,937	-
Replacement of cell doors in Inukjuak	-	42,535	-
Correction of structural problems and general work	-	1,236,582	-
Automated security system controls	-	88,854	-
Independent inspection - Security	-	16,714	-
Administration charges to Police Station - Building Operations (#14, #204 & #225)	-	119,970	-
Renovation costs	2,062,179	-	-
	2,062,179	1,619,592	-
SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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K.R.P.F. - Prevention Program (#201)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	500	-
	-	500	-
Revenue from contributions			
Sanarrutik Amendment #3 - Ungaluk	844,746	392,394	145,098
	844,746	392,394	145,098
	844,746	392,894	145,098
EXPENDITURE			
Salaries and fringe benefits	190,034	264,530	107,888
Travel and accommodation	166,875	49,730	3,137
Contracts	415,837	9,023	32
Training costs	-	6,962	31,672
Housing charges	-	37,318	-
Purchase of material	22,500	-	-
Rental charges	-	19,922	-
Office and equipment rental	22,500	-	-
Housing rental	22,500	-	-
Other	4,500	5	2,369
	844,746	387,490	145,098
SURPLUS (DEFICIT) FOR THE YEAR	-	5,404	-
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	-	(5,404)	-
	-	(5,404)	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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YEAR ENDED DECEMBER 31, 2010

K.R.P.F. - Cadet Program (#202)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Sanarrutik Amendment #3 - Ungaluk	551,994	433,893	544,565
Training assistance subsidy	1,668,560	344,578	135,410
	2,220,554	778,471	679,975
EXPENDITURE			
Salaries and fringe benefits	703,576	180,223	119,493
Travel and accommodation	586,738	126,791	282,143
Contracts	367,500	(24,394)	87,500
Training costs	71,250	201,115	51,500
Purchase of material	491,351	73,932	131,813
Public relations	-	782	972
Camps Project	-	209,817	-
Other	139	5,511	6,554
	2,220,554	773,777	679,975
SURPLUS (DEFICIT) FOR THE YEAR	-	4,694	-
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5a))	-	(4,694)	-
	-	(4,694)	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
PUBLIC AND CIVIL SECURITY
YEAR ENDED DECEMBER 31, 2010

Civil Security - Operations (#25)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	1,842,099	1,533,219	1,149,881
Quebec Department of Public Security	37,031	-	-
Training assistance subsidy	-	32,771	-
	1,879,130	1,565,990	1,149,881
EXPENDITURE			
Salaries and fringe benefits	413,189	358,948	263,507
Travel and accommodation	199,250	153,987	67,703
Contracts	24,000	11,939	2,719
Training costs	123,914	14,233	126,814
Telecommunications	24,215	16,362	14,651
Administrative charges	190,000	190,000	167,639
Housing charges	31,299	31,299	29,519
Rental charges (office and warehouse)	44,634	44,634	42,509
Vehicle operation costs	17,350	5,989	6,973
Administrative costs	82,174	20,571	13,168
Purchase of material	9,000	3,437	895
Fire prevention week	20,000	5,286	4,040
Contributions to Northern Villages - Equipment	84,406	-	23,244
Contributions to Northern Villages - Fire Prevention Operations	644,112	644,112	360,500
	1,907,543	1,500,797	1,123,881
SURPLUS (DEFICIT) FOR THE YEAR	(28,413)	65,193	26,000
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(30,000)	(39,193)	-
Financial reserves and reserved funds	84,413	-	-
	54,413	(39,193)	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	26,000	26,000	26,000
INTERNAL TRANSFERS	(26,000)	(26,000)	(26,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Civil Security - Fire safety Cover Plan - Infrastructure & Equipment (#299)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Public Security	2,240,000	-	-
	2,240,000	-	-
EXPENDITURE			
Contribution to Northern Villages infrastructure and equipment	2,240,000	-	-
	2,240,000	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Transport Quebec (#310, #311, #313 to #324)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Service charges and other	135,000	146,170	154,420
	135,000	146,170	154,420
Revenue from contributions			
Contribution from Block Funding (#100)	9,275,671	9,031,003	8,567,754
Quebec Department of Transport	20,000	-	-
Training assistance subsidy	15,000	11,836	-
	9,310,671	9,042,839	8,567,754
	9,445,671	9,189,009	8,722,174
EXPENDITURE			
Salaries and fringe benefits	4,230,027	4,349,172	4,091,521
Travel and accommodation	268,750	375,949	262,557
Contracts	578,825	319,670	311,681
Training costs	21,445	100,237	67,408
Telecommunications	88,356	89,117	92,021
Administrative charges	1,300,000	1,300,000	1,214,896
Rental charges	25,382	25,382	20,413
Housing charges	88,886	88,886	24,792
Purchase of material	91,000	127,634	46,875
Shared maintenance expenses	180,000	184,285	169,566
Heating oil	1,000,000	599,427	916,523
Electricity	255,000	207,146	119,718
Insurance	341,000	228,280	215,191
Vehicle operation costs	580,400	736,421	716,254
Administrative costs	170,600	120,860	138,052
	9,219,671	8,852,466	8,407,468
SURPLUS (DEFICIT) FOR THE YEAR	226,000	336,543	314,706
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Vehicles and Heavy Equipment (note 5 a))	(200,000)	(305,865)	(196,879)
Investing activities - Other assets (note 5 a))	(200,000)	(104,678)	(85,894)
Financial reserves and reserved funds	-	-	(187,000)
	(400,000)	(410,543)	(469,773)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(174,000)	(74,000)	(155,067)
INTERNAL TRANSFERS	174,000	74,000	155,067
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Transport Canada (#312)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Landing fees	473,000	452,577	452,770
Airport terminal building fees	352,000	344,820	312,932
Rental and service charges	113,975	137,568	88,058
Rental charges - Previous years	-	-	4,000
Employees rental	31,200	21,109	23,037
Housing charges	74,528	74,528	68,240
Other	15,240	19,781	4,705
	1,059,943	1,050,383	953,742
Revenue from contributions			
Transport Canada - Operation	1,245,000	980,000	850,000
Transport Canada - Runway de-icing material	-	28,000	-
Transport Canada - Additional for previous years	-	232,037	50,000
Training assistance subsidy	-	4,404	-
	1,245,000	1,244,441	900,000
	2,304,943	2,294,824	1,853,742
EXPENDITURE			
Salaries and fringe benefits	907,113	979,530	856,922
Travel and accommodation	42,750	42,303	40,218
Contracts	29,500	41,727	19,625
Training costs	4,870	4,870	7,894
Telecommunications	25,658	24,882	27,509
Administrative charges	74,000	74,000	68,599
Rental charges	16,920	16,920	13,608
Purchase of material	33,247	67,245	19,562
Office and equipment rental	4,000	2,007	4,590
Heating oil	234,165	157,031	227,987
Electricity	84,400	70,443	56,536
Municipal services	187,000	187,507	191,293
Maintenance costs of building	-	5,201	59,327
Shared maintenance expenses	85,000	85,000	80,150
Insurance	24,618	18,219	20,034
Vehicle operation costs	247,090	194,943	258,806
Administrative costs	25,625	30,350	43,401
Runway de-icing material	25,000	77,452	-
Other	-	-	25,520
	2,050,956	2,079,630	2,021,581
SURPLUS (DEFICIT) FOR THE YEAR	253,987	215,194	(167,839)

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Transport Canada (#312) (cont'd)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(21,950)	(5,493)	(3,075)
	(21,950)	(5,493)	(3,075)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	232,037	209,701	(170,914)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	(232,037)	(232,037)	(61,123)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(22,336)	(232,037)

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Management Contract - Air Terminal of Kuujjuaraapik (#325)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	10,855	-
	-	10,855	-
Revenue from contributions			
Contribution from Block Funding (#100)	348,077	189,697	-
Quebec Department of Transport	-	31,900	126,975
	348,077	221,597	126,975
	348,077	232,452	126,975
EXPENDITURE			
Salaries and fringe benefits	93,938	97,735	67,221
Training costs	4,080	580	718
Contracts	69,000	6,543	48,039
Telecommunications	3,000	1,848	2,514
Heating oil	43,000	19,511	-
Electricity	33,151	4,143	-
Purchase of material	3,000	4,769	459
Shared maintenance expenses	24,000	24,572	30,000
Maintenance of building	6,000	1,109	291
Administrative charges	20,000	20,000	12,698
Administrative costs	4,000	6,734	-
	303,169	187,544	161,940
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	44,908	44,908	(34,965)
INTERNAL TRANSFERS	(2,000)	(2,000)	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	(42,908)	(42,908)	(7,943)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	(42,908)

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Marine Infrastructure Maintenance (#330)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Transport	200,000	200,000	200,000
	200,000	200,000	200,000
EXPENDITURE			
Contracts	160,000	31,881	279,681
Purchase of material	34,356	-	-
	194,356	31,881	279,681
SURPLUS (DEFICIT) FOR THE YEAR	5,644	168,119	(79,681)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	-	-	174,037
	-	-	174,037
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	5,644	168,119	94,356
INTERNAL TRANSFERS	(100,000)	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	94,356	94,356	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	262,475	94,356

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
TRANSPORT
YEAR ENDED DECEMBER 31, 2010

Usijiit - Adapted Transportation of Handicapped Persons and for Certain Basic Public Transit Services (#350)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	717,313	717,313	553,627
	717,313	717,313	553,627
EXPENDITURE			
Northern Village of Kangiqsualujuaq	42,898	42,898	32,253
Northern Village of Kuujuaq	51,901	51,901	41,079
Northern Village of Tasiujaq	25,948	25,948	15,635
Northern Village of Aupaluk	29,132	29,132	18,757
Northern Village of Kangirsuk	37,750	37,750	27,206
Northern Village of Quaqtaq	25,495	25,495	15,191
Northern Village of Kangiqsujaq	38,037	38,037	27,487
Northern Village of Salluit	55,095	55,095	44,211
Northern Village of Ivujivik	26,254	26,254	15,935
Northern Village of Akulivik	30,491	30,491	20,089
Northern Village of Puvimittuq	40,108	40,108	29,518
Northern Village of Inukjuak	209,426	209,426	195,616
Northern Village of Umiujaq	42,993	42,993	32,346
Northern Village of Kuujuaaraapik	36,785	36,785	26,260
Telecommunications	-	-	(13,206)
Administrative charges	25,000	25,000	25,250
	717,313	717,313	553,627
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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, 2010

H.S.P. - Administration Program (#50)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	20,000	20,000
	-	20,000	20,000
Revenue from contributions			
Quebec Department of Natural Resources and Wildlife	839,014	842,370	818,670
	839,014	842,370	818,670
	839,014	862,370	838,670
EXPENDITURE			
Salaries and fringe benefits	280,829	180,880	408,443
Travel and accommodation	105,500	48,206	77,782
Contracts	81,897	77,680	72,195
Training costs	1,516	1,516	2,690
Telecommunications	19,029	30,234	34,735
Administrative charges	97,000	97,000	119,806
Rental charges	51,720	51,720	49,258
Office and equipment rental	23,000	9,854	10,738
Warehouse rental charges	8,538	8,538	8,132
Other administrative charges	85,500	85,500	85,500
Vehicle operation costs	32,020	18,166	25,730
Insurance	1,200	737	1,076
Purchase of material	4,000	954	4,256
Administrative costs	33,125	19,317	22,668
	824,874	630,302	923,009
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	14,140	232,068	(84,339)
INTERNAL TRANSFERS	(15,000)	(15,000)	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	860	860	85,199
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	217,928	860

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, 2010

H.S.P. - Regional Fund (#51)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Makivik Corporation - Fur, Inuit Clothing, Canoe and Fuel Initiatives	1,210,000	775,661	1,370,494
Other	10,000	-	5,987
	1,220,000	775,661	1,376,481
Revenue from contributions			
Quebec Department of Natural Resources and Wildlife	839,014	842,370	818,670
	839,014	842,370	818,670
	2,059,014	1,618,031	2,195,151
EXPENDITURE			
Fur, Inuit Clothing, Canoe and Fuel Initiatives			
Fur	365,000	127,807	214,480
Inuit clothing	550,000	502,563	727,019
Fuel - Access assistance	300,000	145,291	317,450
	1,215,000	775,661	1,258,949
Other Activities			
Access to remote areas	40,000	171	27,832
Search and rescue	60,000	13,843	14,108
Search and rescue - Training and equipment	500,249	178,277	182,346
Materials and equipment replacement	50,000	35,425	33,592
Wildlife studies and management	-	-	15,000
SAT Telephone	-	15,032	23,666
Inulirtait and Qulittak	200,000	148,508	227,363
Firearms and Scuba Diving Training	-	1,224	28,391
Ranger Insurance	-	9,161	6,409
HSP Sar Boats	147,500	56,958	18,537
HSP Equipment	46,600	14,296	92,318
HSP Boat Operations	100,000	94,820	84,302
HSP Information	8,000	-	-
Youth & Elders Participation	30,000	-	-
Safety Training	30,000	27,225	10,295
Trails and Airstrip Project	-	1,701	8,875
Boat Maintenance	-	3,614	40,773
Survival Equipment	-	-	4,875
Subtotal - Other Activities	1,212,349	600,255	818,682

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, 2010

H.S.P. - Regional Fund (#51) (cont'd)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
Subtotal - Other Activities	1,212,349	600,255	818,682
Other Activities (cont'd)			
Heritage Program	-	-	29,264
Country Food Inspection and Processing Facilities	15,000	25,000	35,000
Habitat & Management	15,000	8,525	13,182
Freezer Project and Maintenance	29,524	30,144	28,213
Trapping Courses	-	26	39,532
Boat Insurance	102,770	121,506	108,428
Contribution to Purchase of Community Boat - Umiujaq	-	-	80,000
Contribution to Purchase of Community Boat - Kangiqsualujjuaq	-	-	80,000
Contribution to Purchase of Community Boat - Kangiqsujuaq	80,000	80,000	-
Contribution to Purchase of Community Boat - Kangirsuk	80,000	80,000	-
Contribution to Community Boat Repairs - Akulivik	-	-	25,000
Contribution to Community Boat Repairs - Quaqtaq	-	-	25,000
Other Special Projects	50,000	32,188	4,883
	1,584,643	977,644	1,287,184
	2,799,643	1,753,305	2,546,133
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(740,629)	(135,274)	(350,982)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	740,629	740,629	1,091,611
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	605,355	740,629

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, 2010

H.S.P. - Local Fund (#52)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Natural Resources and Wildlife	4,754,413	4,773,430	4,639,134
	4,754,413	4,773,430	4,639,134
EXPENDITURE			
Inuit Support Program of Kangiqsualujuaq	348,111	349,546	334,881
Inuit Support Program of Kuujuaq	684,349	687,594	660,070
Inuit Support Program of Tasiujaq	167,730	168,194	163,065
Inuit Support Program of Aupaluk	138,043	138,347	135,561
Inuit Support Program of Kangirsuk	250,660	251,571	247,193
Inuit Support Program of Quaqtaq	196,126	196,743	194,127
Inuit Support Program of Kangiqsujaq	282,928	284,013	273,726
Inuit Support Program of Salluit	493,319	495,537	487,283
Inuit Support Program of Ivujivik	177,088	177,602	174,713
Inuit Support Program of Akulivik	268,408	269,414	262,401
Inuit Support Program of Puvirnituq	589,479	592,214	567,528
Inuit Support Program of Inukjuak	558,824	561,395	547,467
Inuit Support Program of Umiujaq	220,971	221,724	216,777
Inuit Support Program of Kuujuaapik	260,663	261,628	256,577
Inuit Support Program of Chisasibi	117,714	117,908	117,765
	4,754,413	4,773,430	4,639,134
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Regional Development Fund - Administration (#71)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	349,952	270,772	394,806
	349,952	270,772	394,806
EXPENDITURE			
Travel and accommodation	27,000	9,053	44,602
Contracts	69,000	7,369	4,288
Administrative charges	58,000	58,000	53,414
Translation costs	5,000	5,368	2,453
Contribution in kind - Nunavik Mineral Exploration Fund	-	-	14,676
Telecommunications	5,000	6,109	4,313
Administrative costs	5,000	3,921	1,060
	169,000	89,820	124,806
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	180,952	180,952	270,000
INTERNAL TRANSFERS	(180,952)	(180,952)	(270,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Regional Development Fund - Projects (#72)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	3,687,936	2,753,030	2,501,481
Quebec Native Affairs Secretariat	37,500	-	-
Indian and Northern Affairs Canada	50,000	-	-
Other income	-	(52,000)	52,000
	3,775,436	2,701,030	2,553,481
EXPENDITURE			
Contribution to Nunavik Information Center (#82)	87,917	45,416	93,960
Contribution to Food Coupons (#94)	1,318,082	1,318,082	1,364,966
Contribution to Regional Public Transit (#79)	1,004,321	-	-
Contribution to Elders Committee (#80)	193,766	205,534	212,611
Contribution to Improving Living Conditions of Seniors (#83)	77,467	197,500	-
Contribution to Equity between Women and Men (#84)	12,883	70,000	70,000
Contribution to K.R.P.F - Operations (#205 to #223)	50,000	50,000	-
Contribution to Arctic Winter Games (#35)	50,000	50,000	42,000
Contributions	506,000	-	-
Contribution to Northern Village of Kuujuaq - Akpik Jam 2009	-	25,000	25,000
Contribution to Northern Village of Kangirsuk - Arctic Char Festival	-	25,000	-
Contribution to Northern Village of Puvimituq - Public Transit Services (Vehicle)	-	48,222	-
Contribution to Northern Village of Inukjuak - Public Transit Services (Vehicle)	-	48,222	-
Contribution to Avataq Cultural Institute Inc. - Nunavik Secretariat (Aumaaggiivik)	-	16,000	144,000
Contribution to Avataq Cultural Institute Inc. - 18th Annual Inuit Elders Conference	-	7,000	63,000
Contribution to Makivik Corporation - Sewing Centres	-	120,000	-
Previous year contributions	-	-	160,222
Administrative charges	475,000	475,000	377,722
Administrative costs	-	54	-
	3,775,436	2,701,030	2,553,481
SURPLUS (DEFICIT) FOR THE YEAR	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Community Economic Development Organization (CEDO) (#76)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	66	20,000
	-	66	20,000
Revenue from contributions			
Contribution from Block Funding (#100) - KLDC Operations	788,800	-	-
Indian and Northern Affairs Canada - CEDO	550,753	550,753	576,629
Kativik Local Development Center - Administration	34,000	260,000	260,000
	1,373,553	810,753	836,629
	1,373,553	810,819	856,629
EXPENDITURE			
Salaries and fringe benefits	611,007	668,741	717,648
Travel and accommodation	64,000	82,591	76,938
Contracts	27,000	29,736	28,998
Training costs	3,700	7,838	3,967
Telecommunications	16,386	22,529	24,343
Office and equipment rental	39,879	42,718	30,379
Administrative charges	133,929	133,929	125,000
Rental charges	34,075	34,075	22,261
Housing rental	31,299	31,299	25,000
Municipal services	2,700	10,660	2,516
Administrative costs	12,350	51,767	30,329
Contribution to Kativik Local Development Center - Operations	769,800	-	-
	1,746,125	1,115,883	1,087,379
SURPLUS (DEFICIT) FOR THE YEAR	(372,572)	(305,064)	(230,750)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	363,651	257,971	79,994
	363,651	257,971	79,994
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(8,921)	(47,093)	(150,756)
INTERNAL TRANSFERS	8,921	47,093	150,756
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Makigiarutiit I (#77)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Interest - Loans receivable	100,000	90,293	166,724
Interest - Investments in Nunavik Support Fund	-	3,730	8,331
	100,000	94,023	175,055
EXPENDITURE			
Travel and accommodation	30,000	-	-
Contracts	40,000	2,462	-
Contributions	1,730,535	-	-
Contribution to Kuujjuamiut Inc. - Fitness Centre	-	19,700	-
Contribution to Tuvaaluk Landholding Corporation - Quaqtaq Training Centre	-	59,000	-
Contribution to Makivik Corporation - Sewing Centres	-	120,000	-
Contribution to Nunavik Creations Inc. - Tannery Division	-	48,000	-
Contribution to Sugluk Developments Inc.	-	22,000	-
Contribution to Nayumivik Landholding Corporation - Office Complex	-	82,000	-
Contribution to Halutik Enterprise - Computer network system	-	13,450	-
Contribution to Quebec Horticulture Council	-	5,105	-
Contribution to Jobie Peters - Garage construction	-	11,000	-
Previous year contributions	-	-	107,200
Provision (recovery) for interest on loans receivable	-	(78,115)	25,058
Provision (recovery) for doubtful loans	-	(12,803)	(183,511)
	1,800,535	291,799	(51,253)
SURPLUS (DEFICIT) FOR THE YEAR	(1,700,535)	(197,776)	226,308
RECONCILIATION FOR FISCAL PURPOSES			
LOANS AND TERM DEPOSITS			
Capital repayments - Loans receivable	250,000	460,632	394,003
Provision (recovery) for interest on loans receivable	-	(78,115)	25,058
Provision (recovery) for doubtful loans	-	(12,803)	(183,511)
	250,000	369,714	235,550
APPROPRIATIONS			
Investing activities - Investments in Nunavik Support Fund (note 5 b))	-	(3,730)	(8,331)
Financial reserves and reserved funds	1,450,535	(168,208)	(453,527)
	1,450,535	(171,938)	(461,858)
	1,700,535	197,776	(226,308)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Inuit Business and Tourism Contributions (#78)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE	-	-	-
EXPENDITURE			
Inuit and Tourism Development Fund	181,981	-	-
Contribution to Nunavik Mineral Exploration Fund	29,000	29,000	22,435
Contribution to Angngutigiarvik Services Inc. - House for Leasing	-	(5,279)	5,279
Contribution to Qikierriaq Landholding of Akulivik - Acquisition of Equipment	-	(5,000)	5,000
Contribution to Nunavik Tourism Association	-	80,000	80,000
Contribution to Nunavik Tourism Association - Membership and Gala	-	500	5,500
Contribution to Sugluk Developments Inc.	-	10,000	-
Contribution to 9211-3174 Qc Inc. - Subsidiary of Nayumivik Landholding Corporation - Business Start-up	-	9,500	-
Contribution to Jobie Peters - Garage construction	-	11,546	-
Contribution to Jessie Mesher - Kuujjuaq Cafe	-	10,836	-
Contribution to Northern Business Venture	-	3,421	-
Contribution to Nunavik entrepreneurs to attend the Northern Lights Trade Show 2010	-	9,347	-
Previous year contributions	-	-	49,054
Cancellation of previous years commitments	-	-	(24,853)
Travel expenses	-	18,938	5,699
Provision (recovery) for doubtful loans	-	-	(4,735)
	210,981	172,809	143,379
SURPLUS (DEFICIT) FOR THE YEAR	(210,981)	(172,809)	(143,379)
RECONCILIATION FOR FISCAL PURPOSES			
LOANS AND TERM DEPOSITS			
Capital repayments - Loans receivable	-	-	9,470
Provision (recovery) for doubtful loans	-	-	(4,735)
	-	-	4,735
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(210,981)	(172,809)	(138,644)
INTERNAL TRANSFERS	210,981	172,809	138,644
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Regional Public Transit (#79)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	1,004,321	-	-
Contribution from Building Maintenance (#73)	845,826	-	-
	1,850,147	-	-
Revenue from contributions			
Quebec Department of Transport	1,020,000	1,360,000	-
	1,020,000	1,360,000	-
	2,870,147	1,360,000	-
EXPENDITURE			
Salaries and fringe benefits	62,021	44,141	-
Travel and accommodation	30,000	10,650	-
Contracts	-	9,179	-
Administrative costs	-	1,560	-
Contribution to Northern Villages - Start-up related expenses	1,022,150	2,169	-
Contribution to Northern Village of Inukjuak	-	89,870	-
Contribution to Northern Village of Puvirnituq	-	89,870	-
	1,114,171	247,439	-
SURPLUS (DEFICIT) FOR THE YEAR	1,755,976	1,112,561	-
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	(1,755,976)	-	-
	(1,755,976)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	1,112,561	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	1,112,561	-

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YEAR ENDED DECEMBER 31, 2010

Elders Committee (#80)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	193,766	205,534	212,611
Other	-	-	10
	193,766	205,534	212,621
EXPENDITURE			
Salaries and fringe benefits	91,316	83,953	80,256
Travel and accommodation	45,000	38,495	90,042
Contracts	26,000	22,299	17,213
Translation costs	18,000	12,223	11,319
Elders Gathering	-	40,000	-
Administrative costs	9,007	5,841	12,582
Telecommunications	4,443	2,723	3,586
	193,766	205,534	214,998
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(2,377)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	2,377
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Nunavik Information Center (#82)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	87,917	45,416	93,960
	87,917	45,416	93,960
EXPENDITURE			
Salaries and fringe benefits	-	23,339	39,750
Contracts	46,667	7,885	365
Training costs	-	-	428
Office and equipment rental	16,250	12,945	12,945
Travel and accommodation	-	842	1,129
Public relations	25,000	-	-
Administrative costs	-	405	-
World Travel Summit	-	-	23,400
Pukik Piusituqalirijiit	-	-	(7,457)
	87,917	45,416	70,560
SURPLUS (DEFICIT) FOR THE YEAR	-	-	23,400
INTERNAL TRANSFERS	-	-	(23,400)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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YEAR ENDED DECEMBER 31, 2010

Improving Living Conditions of Seniors (#83)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	77,467	197,500	-
	77,467	197,500	-
Revenue from contributions			
Ministère de la Famille et des Aînés	119,000	119,000	119,000
	119,000	119,000	119,000
	196,467	316,500	119,000
EXPENDITURE			
Contracts	-	2,157	-
Contributions	295,000	-	-
Contribution to Elders Awareness Day	-	15,025	-
Contribution - Construction of intergenerational housing unit - Salluit	-	127,100	-
Contribution - Construction of intergenerational housing unit - Kuujjuaraapik	-	-	135,000
Contribution - Mobility units for 12 Nunavik Airports	-	-	92,400
	295,000	144,282	227,400
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(98,533)	172,218	(108,400)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	98,533	98,533	206,933
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	270,751	98,533

KATIVIK REGIONAL GOVERNMENT
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YEAR ENDED DECEMBER 31, 2010

Equity between Women and Men (#84)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	12,883	70,000	70,000
	12,883	70,000	70,000
Revenue from contributions			
Ministère de la Famille et des Aînés	8,750	35,000	35,000
	8,750	35,000	35,000
	21,633	105,000	105,000
EXPENDITURE			
Travel and accommodation	15,000	14,057	37,315
Contracts	3,000	3,000	3,500
Telecommunications	-	699	569
Administrative costs	-	1,670	2,361
Contribution to Saturviit - Nunavik Inuit Women Association	196,160	120,000	60,000
	214,160	139,426	103,745
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(192,527)	(34,426)	1,255
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	192,527	192,527	191,272
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	158,101	192,527

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Makigiarutiit II (#85)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Interest - Loans receivable	-	47,669	13,534
	-	47,669	13,534
Revenue from contributions			
Quebec Native Affairs Secretariat - Administration	242,100	242,100	242,100
Quebec Native Affairs Secretariat - Programs	6,667,189	1,011,128	3,890,120
	6,909,289	1,253,228	4,132,220
	6,909,289	1,300,897	4,145,754
EXPENDITURE			
Salaries and fringe benefits	-	-	39,990
Administrative charges	192,000	192,000	178,478
Administrative costs	9,911	5,467	7,970
Contributions	2,327,221	-	-
Contribution to Makivik Corporation - Sewing Centres	-	100,000	-
Contribution to Sugluk Developments Inc.	-	30,000	-
Contribution to Qikierriaq Landholding of Akulivik - Acquisition of Equipment	-	(6,897)	6,897
Previous year contributions	-	-	822,570
Provision (recovery) for interest on loans receivable	-	89	(3,369)
Provision (recovery) for doubtful loans	-	115,638	7,665
	2,529,132	436,297	1,060,201
SURPLUS (DEFICIT) FOR THE YEAR	4,380,157	864,600	3,085,553
RECONCILIATION FOR FISCAL PURPOSES			
LOANS AND TERM DEPOSITS			
Capital repayments - Loans receivable	-	356,109	360,453
Provision (recovery) for interest on loans receivable	-	89	(3,369)
Provision (recovery) for doubtful loans	-	115,638	7,665
	-	471,836	364,749
APPROPRIATIONS			
Investing activities - Investments in loans receivable (note 5 b))	(2,327,221)	(888,025)	(2,905,653)
Investing activities - Investments (note 5 b))	(2,500,000)	-	(155,000)
	(4,827,221)	(888,025)	(3,060,653)
	(4,827,221)	(416,189)	(2,695,904)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(447,064)	448,411	389,649
INTERNAL TRANSFERS	(131,950)	(131,950)	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	579,014	579,015	189,366
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	895,476	579,015

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RESEARCH AND ECONOMIC DEVELOPMENT
YEAR ENDED DECEMBER 31, 2010

Kativik Local Development Center		
	Actual 2010 \$	Actual 2009 \$
REVENUE		
Revenue from local sources		
Interest income	23,676	21,366
	23,676	21,366
Revenue from contributions		
Quebec Department of Economic Development, Innovation and Export Trade	275,767	158,709
	275,767	158,709
	299,443	180,075
EXPENDITURE		
Administrative costs - Community Economic Development Organization (CEDO) (#76)	260,000	260,000
Iqualuppijait Arctic Char Registered	14,400	-
Northern Village of Puvirnituq - Acquisition of a Second Usijiit Vehicle for Transportation of Elders and Disabled Persons in Puvirnituq	92,994	62,006
Northern Village of Aupaluk - Usijiit - Public Transit Vehicle	81,350	-
Northern Village of Kangirsuk - Usijiit - Public Transit Vehicle	81,350	-
Northern Village of Salluit - Usijiit - Public Transit Vehicle	81,350	-
Northern Village of Puvirnituq - Public Transit Services (Vehicle)	53,032	-
Northern Village of Inukjuak - Public Transit Services (Vehicle)	53,032	-
Nunavimmi Umajulirijiit Katutjiqatigiininga - NHFTA	39,000	24,000
Nunavik Impression 2010 - Acquisition of Office Equipment	8,098	-
Tuvaaluk Landholding Corporation - Quaqtaq Training Centre	45,000	-
Nayumiyik Landholding Corporation - Office Complex	45,000	-
Johnny and Billy Cain Outfitters (Leaf River Estuary Lodge)	4,560	-
Koartak Cooperative Association (Hotel)	135,000	-
Previous year contributions	-	885,473
Restructuring Advice for Businesses	5,290	20,000
Allowance for doubtful loans	6,071	40
	1,005,527	1,251,519
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(706,084)	(1,071,444)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	1,336,077	2,407,521
ACCUMULATED SURPLUS (DEFICIT) AT THE END	629,993	1,336,077

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
EMPLOYMENT AND TRAINING
YEAR ENDED DECEMBER 31, 2010

Employment and Training - Federal Programs

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Department of Human Resources and Skills Development	10,385,864	13,203,066	12,842,540
Indian and Northern Affairs Canada	319,688	354,741	340,924
Administration fee - Phase 2 Raglan / Tamatumani	225,000	270,000	270,000
Other	137,939	147,082	22,817
	11,068,491	13,974,889	13,476,281
EXPENDITURE			
Federal Operation Activities	3,726,447	4,795,128	5,982,697
Program Activities	7,342,044	9,153,761	7,467,584
	11,068,491	13,948,889	13,450,281
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	26,000	26,000
INTERNAL TRANSFERS	-	(26,000)	(26,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
EMPLOYMENT AND TRAINING
YEAR ENDED DECEMBER 31, 2010

Employment and Training - Provincial Programs

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	-	-	3,133
	-	-	3,133
Revenue from contributions			
Contribution from Block Funding (#100) - Operation and Program Activities	1,253,270	1,445,183	2,580,667
Contribution from Block Funding Department (#100) - Income Security	3,074,291	2,227,137	1,515,266
Emploi-Québec	1,058,207	608,051	849,669
	5,385,768	4,280,371	4,945,602
	5,385,768	4,280,371	4,948,735
EXPENDITURE			
Provincial Operation Activities	1,286,957	1,338,506	653,835
Program Activities	2,255,228	714,728	2,779,634
Income Security - Operation Activities	1,843,583	2,227,137	1,515,266
	5,385,768	4,280,371	4,948,735
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
BUILDING AND HOUSING OPERATIONS
YEAR ENDED DECEMBER 31, 2010

Alavik Building (#17)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Rental charges	1,336,822	1,336,825	1,270,134
Other	8,863	750	150
	1,345,685	1,337,575	1,270,284
EXPENDITURE			
Salaries and fringe benefits	94,244	61,079	78,288
Training costs	588	588	917
Contracts	85,000	18,058	11,149
Insurance	7,000	31,276	20,844
Municipal services	76,500	76,403	65,040
Administrative costs	30,000	23,730	17,330
Purchase of material	35,000	31,903	10,104
Heating oil	100,000	66,070	85,613
Electricity	28,994	25,660	26,310
Administrative charges	408,864	408,864	125,000
Shared maintenance expenses	300,000	307,143	204,675
Financing costs	105,750	105,750	114,750
	1,271,940	1,156,524	760,020
SURPLUS (DEFICIT) FOR THE YEAR	73,745	181,051	510,264
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(180,000)	(180,000)	(180,000)
	(180,000)	(180,000)	(180,000)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5a))	(199,486)	(152,099)	-
Investing activities - Contribution to Capital Projects			
- Office extension 3rd floor	-	(4,037,026)	-
Financial reserves and reserved funds - BF Buildings and houses	(247,608)	4,037,026	-
	(447,094)	(152,099)	-
	(627,094)	(332,099)	(180,000)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(553,349)	(151,048)	330,264
INTERNAL TRANSFERS	(82,608)	(82,787)	(10,012)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	635,957	635,957	315,705
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	402,122	635,957

KATIVIK REGIONAL GOVERNMENT
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FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
BUILDING AND HOUSING OPERATIONS
YEAR ENDED DECEMBER 31, 2010

S.H.Q. Housing Units (Bo-Plex Houses) (#70)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from KRG Houses (#74)	47,860	47,860	45,000
Employees rental	78,840	27,992	30,348
	126,700	75,852	75,348
Revenue from contributions			
Quebec Housing Corporation	340,000	235,276	131,462
Quebec Housing Corporation - Previous year adjustment	-	129,025	-
	340,000	364,301	131,462
	466,700	440,153	206,810
EXPENDITURE			
Administrative charges	18,000	19,186	17,500
Heating oil	45,000	24,155	40,871
Electricity	6,500	6,531	7,841
Municipal services	60,000	59,055	58,286
Land leases	7,200	9,378	8,132
Shared maintenance expenses	75,000	76,130	74,814
Other maintenance costs	-	-	2,538
Housing renovations	255,000	91,483	-
Insurance	-	83	126
	466,700	286,001	210,108
SURPLUS (DEFICIT) FOR THE YEAR	-	154,152	(3,298)
INTERNAL TRANSFERS	-	(129,025)	132,388
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	(129,090)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	25,127	-

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BUILDING AND HOUSING OPERATIONS
YEAR ENDED DECEMBER 31, 2010

Courthouse (#18)	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Rental charges - Civil Security / K.R.P.F. - Operations	181,452	181,452	187,487
Rental charges - Société Immobilière du Québec	207,115	151,584	245,313
Proceeds from insurance	-	59,775	-
	388,567	392,811	432,800
EXPENDITURE			
Salaries and fringe benefits	53,220	-	8,370
Travel and accommodation	-	1,170	585
Contracts	40,000	55,302	55,917
Insurance	5,000	12,699	4,675
Administrative charges	55,000	55,000	50,331
Municipal services	41,000	26,547	39,993
Heating oil	54,843	33,726	51,888
Electricity	6,000	6,404	4,704
Purchase of material	6,000	1,714	6,201
Major repairs	-	48,750	-
Administrative costs	1,305	2,552	1,430
Shared maintenance expenses	191,870	191,870	136,450
Financing costs	-	17,754	-
	454,238	453,488	360,544
SURPLUS (DEFICIT) FOR THE YEAR	(65,671)	(60,677)	72,256
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	-	(10,747)	-
	-	(10,747)	-
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(75,000)	(17,864)	(17,060)
	(75,000)	(17,864)	(17,060)
	(75,000)	(28,611)	(17,060)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(140,671)	(89,288)	55,196
INTERNAL TRANSFERS	59,091	59,091	51,353
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	81,580	81,580	(24,969)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	51,383	81,580

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YEAR ENDED DECEMBER 31, 2010

KRG Houses (#74)			
	Budget	Actual	Actual
	2010	2010	2009
	\$	\$	\$
REVENUE			
Revenue from local sources			
Housing charges - KRG Units	3,495,859	3,626,950	2,627,375
Housing rental - K.R.P.F. (KMHB Units)	447,000	447,090	415,200
Employees rental	351,444	314,626	196,945
Other	5,000	2,620	17,536
	4,299,303	4,391,286	3,257,056
EXPENDITURE			
Contracts	601,423	58,636	63,277
Insurance	12,000	99,198	47,456
Housing rental	532,000	503,784	451,475
Contribution to S.H.Q. Housing Units (Bo-Plex Houses) (#70)	-	47,860	45,000
Municipal services	505,000	543,084	432,418
Heating oil	400,000	332,338	406,815
Electricity	70,000	61,988	78,893
Purchase of material	66,000	67,704	75,616
Shared maintenance expenses	1,150,208	1,177,593	1,177,628
Land leases	30,000	43,309	75,308
Inventories adjustment	-	(326,342)	(450,000)
Financing costs	477,855	470,772	265,460
	3,844,486	3,079,924	2,669,346
SURPLUS (DEFICIT) FOR THE YEAR	454,817	1,311,362	587,710
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(380,279)	(375,992)	(233,183)
	(380,279)	(375,992)	(233,183)
APPROPRIATIONS			
Investing activities - Contribution to capital projects			
- Housing units construction	-	(5,198,158)	-
Investing activities - Acquisition of capital assets (note 5 a)	(588,000)	(438,885)	(245,518)
Financial reserves and reserved funds	-	(655,000)	-
Financial reserves and reserved funds - BF Buildings and houses	-	5,198,158	-
	(588,000)	(1,093,885)	(245,518)
	(968,279)	(1,469,877)	(478,701)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(513,462)	(158,515)	109,009
INTERNAL TRANSFERS	3,462	-	288,360
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	510,000	510,000	112,631
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	351,485	510,000

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BUILDING AND HOUSING OPERATIONS
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Inukjuak and Puvirnituq Buildings (#75)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Rental charges	167,950	167,950	159,953
	167,950	167,950	159,953
EXPENDITURE			
Salaries and fringe benefits	-	4,072	13,728
Training costs	-	-	468
Heating oil	15,000	12,232	10,588
Electricity	2,500	2,315	2,947
Insurance	15,000	3,718	14,833
Municipal services	20,000	14,852	11,924
Administrative charges	20,000	20,000	15,995
Contracts	15,000	8,766	-
Vehicle operation costs	6,600	8,496	8,792
Shared maintenance expenses	103,351	105,811	30,000
Maintenance costs	7,500	365	8,946
Purchase of material	5,000	2,154	2,080
	209,951	182,781	120,301
SURPLUS (DEFICIT) FOR THE YEAR	(42,001)	(14,831)	39,652
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(50,000)	(35,436)	-
	(50,000)	(35,436)	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(92,001)	(50,267)	39,652
INTERNAL TRANSFERS	35,000	35,000	22,744
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	57,001	57,001	(5,395)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	41,734	57,001

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, 2010

Building Maintenance (#73)	Budget	Actual	Actual
	2010	2010	2009
	\$	\$	\$
REVENUE			
Revenue from local sources			
Shared maintenance salaries and expenses	2,838,399	2,896,943	2,542,532
Warehouse rental charges	50,604	50,604	48,194
Other	120,554	40,651	1,090
	3,009,557	2,988,198	2,591,816
EXPENDITURE			
Salaries and fringe benefits	1,438,070	1,455,872	1,297,166
Travel and accommodation	267,000	363,988	263,937
Training costs	8,536	47,251	8,842
Telecommunications	24,215	16,820	15,786
Contracts	10,000	(10,679)	30,802
Purchase of material	299,108	390,383	364,853
Heating oil	68,000	33,177	80,026
Electricity	5,000	2,926	3,941
Municipal services	23,000	18,210	23,256
Housing charges	120,184	120,184	83,831
Administrative costs	21,375	22,761	28,982
Insurance	8,000	17,677	7,702
Vehicle operation costs	119,500	147,891	122,309
Contribution to Regional Public Transit - Local KRG garages and warehouses (#79)	845,826	-	-
Financing costs	134,353	134,353	138,969
	3,392,167	2,760,814	2,470,402
SURPLUS (DEFICIT) FOR THE YEAR	(382,610)	227,384	121,414
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(95,796)	(95,795)	(91,179)
	(95,796)	(95,795)	(91,179)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a)	(163,000)	(131,589)	(30,235)
	(163,000)	(131,589)	(30,235)
	(258,796)	(227,384)	(121,414)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(641,406)	-	-
INTERNAL TRANSFERS	641,406	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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, 2010

Police Stations - Building Operations (#14, #204 and #225)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Rental charges - Kuujjuaq and Kuujjuaraapik Police Stations	263,399	263,399	322,657
Rental charges - Kuujjuaq and Kuujjuaraapik Police Stations - Société Immobilière du Québec	174,644	126,844	109,387
Rental charges - Other Police Stations	1,736,830	1,736,830	1,711,163
Administration charges from K.R.P.F. - Police Station Special Infrastructure Upgrades (#224)	150,000	119,970	-
Other	-	6,449	-
	2,324,873	2,253,492	2,143,207
EXPENDITURE			
Salaries and fringe benefits	62,588	37,609	41,565
Contracts	80,000	81,206	72,412
Training costs	305	305	509
Maintenance	3,000	430	4,543
Heating oil	239,283	137,395	194,151
Electricity	60,000	55,034	48,898
Municipal services	167,500	159,719	126,245
Administrative costs	500	389	2,011
Purchase of material	22,556	27,158	5,538
Shared maintenance expenses	653,971	669,541	639,250
Insurance	10,000	70,921	44,340
Police station renovation	250,000	129,054	-
Financing costs	369,575	370,897	445,716
	1,919,278	1,739,658	1,625,178
SURPLUS (DEFICIT) FOR THE YEAR	405,595	513,834	518,029
RECONCILIATION FOR FISCAL PURPOSES			
FINANCING			
Reimbursement of long-term debt	(464,200)	(472,800)	(451,900)
	(464,200)	(472,800)	(451,900)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(532,000)	(439,948)	-
	(532,000)	(439,948)	-
	(996,200)	(912,748)	(451,900)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(590,605)	(398,914)	66,129
INTERNAL TRANSFERS	590,605	514,412	51,494
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	(117,623)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	115,498	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Recreation Coordination (#30)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	1,117,066	1,245,415	848,921
Training assistance subsidy	70,000	6,240	122,027
	1,187,066	1,251,655	970,948
EXPENDITURE			
Salaries and fringe benefits	505,239	604,351	571,898
Travel and accommodation	194,500	169,076	195,848
Training costs	2,664	2,664	2,850
Telecommunications	35,951	32,836	11,328
Contracts	28,000	17,191	4,200
Administrative charges	130,000	130,000	121,013
Rental charges	21,443	21,443	20,420
Office and equipment rental	2,000	1,800	-
Housing charges	99,794	99,794	29,519
Purchase of material	4,000	7,384	2,141
Regional recreation activities and festivals	150,000	150,000	-
Administrative costs	13,475	15,116	11,731
	1,187,066	1,251,655	970,948
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Recreation Projects (#31)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	40,000	34,498	92,500
Nunavik Regional Board of Health and Social Services - Kino Quebec	35,000	20,000	-
	75,000	54,498	92,500
EXPENDITURE			
Recreation contribution to Northern Village of Kangiqsualujuaq	4,800	1,500	2,250
Recreation contribution to Northern Village of Kuujuaq	4,800	625	9,500
Recreation contribution to Northern Village of Tasiujaq	4,800	4,500	7,500
Recreation contribution to Northern Village of Aupaluk	4,800	-	-
Recreation contribution to Northern Village of Kangirsuk	4,800	1,000	8,500
Recreation contribution to Northern Village of Quaqtaq	4,800	4,000	6,000
Recreation contribution to Northern Village of Kangisujuaq	4,800	3,500	6,000
Recreation contribution to Northern Village of Salluit	4,800	8,660	8,000
Recreation contribution to Northern Village of Ivujivik	4,800	3,300	7,500
Recreation contribution to Northern Village of Akulivik	4,800	3,600	10,700
Recreation contribution to Northern Village of Puvimittuq	4,800	9,500	17,500
Recreation contribution to Northern Village of Inukjuak	4,800	3,263	8,500
Recreation contribution to Northern Village of Umiujaq	4,800	3,250	6,800
Recreation contribution to Northern Village of Kuujuaapik	4,800	-	2,000
Administrative charges	7,800	7,800	-
	75,000	54,498	100,750
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(8,250)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	8,250
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Arctic Winter Games (#35)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	50,000	50,000	42,000
Saputiit Youth Association	-	24,000	38,625
Other	30,000	493	48
	80,000	74,493	80,673
Revenue from contributions			
Quebec Department of Education, Recreation and Sports	30,000	-	30,000
Sanarrutik Amendment #3 - Ungaluk	466,492	169,037	482,528
	496,492	169,037	512,528
	576,492	243,530	593,201
EXPENDITURE			
Travel and accommodation	534,490	131,401	308,920
Contracts	24,320	43,641	41,436
Purchase of material	-	51,175	101,311
Advertising and public relations	8,000	9,712	85,912
Other	6,762	7,601	52,702
	573,572	243,530	590,281
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	2,920	-	2,920
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	(2,920)	-	(2,920)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Nunavik Youth Hockey Development Program (#32)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Sanarrutik Amendment #3 - Ungaluk	-	-	600,118
Comité organisateur - Finale des Jeux du Québec - Winter 2009	-	-	53,375
Training assistance subsidy	-	-	55,253
	-	-	708,746
EXPENDITURE			
Travel and accommodation	-	-	469,318
Contracts	-	-	175,782
Advertising and public relations	-	-	2,541
Purchase of material	-	-	30,546
Vehicle operation costs	-	-	5,136
Pee-Wee project	-	-	25,423
	-	-	708,746
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Nunavik Karate Program (#33)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Sanarrutik Amendment #3 - Ungaluk	262,458	105,622	-
Training assistance subsidy	112,802	-	-
	375,260	105,622	-
EXPENDITURE			
Salaries and fringe benefits	74,040	20,325	-
Travel and accommodation	84,000	73,233	-
Training costs	217,220	-	-
Purchase of material	-	7,251	-
Contracts	-	4,813	-
	375,260	105,622	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RECREATION PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Cirque du monde - Nunavik (#34)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Sanarrutik Amendment #3 - Ungaluk	827,157	579,588	62,569
Training assistance subsidy	89,231	21,665	-
	916,388	601,253	62,569
EXPENDITURE			
Salaries and fringe benefits	-	28,486	-
Travel and accommodation	212,160	317,270	45,869
Contracts	681,228	216,188	15,920
Administrative costs	3,000	2,421	-
Purchase of material	20,000	36,888	780
	916,388	601,253	62,569
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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, 2010

Child Care - Operations (#43)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	566,254	227,081	421,174
Department of Human Resources and Skills Development	626,775	625,772	625,772
Health Canada - Aboriginal Head Start	390,803	534,237	423,772
	1,583,832	1,387,090	1,470,718
EXPENDITURE			
Salaries and fringe benefits	740,458	664,571	678,043
Travel and accommodation	112,500	138,958	139,495
Contracts	71,150	48,976	37,860
Training costs	4,274	7,796	11,790
Telecommunications	31,801	27,006	27,150
Advisory committee meetings	50,000	41,651	17,818
Administrative charges	235,000	235,000	218,703
Rental charges	56,536	56,536	53,843
Office and equipment rental	22,000	11,958	-
Housing charges	72,621	72,621	54,312
Housing rental	19,767	19,767	20,392
Administrative costs	30,175	20,151	37,507
Support resources	3,200	1,791	1,791
Computer expenses	11,350	9,896	10,595
Translation costs	5,000	2,020	2,313
Project - Reading book	45,000	-	35,000
Project - Let's play outside	-	-	20,612
Project - Parenting	45,000	-	50,000
Project - Daycare Website	-	335	400
Project - Educator Workshops	-	-	36,927
Donations	16,000	16,057	14,167
	1,571,832	1,375,090	1,468,718
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	12,000	12,000	2,000
INTERNAL TRANSFERS	(12,000)	(12,000)	(2,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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, 2010

Special Projects and Transfers to Child Care Centres (#44)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	12,137,000	11,318,781	10,238,668
Department of Human Resources and Skills Development	764,000	765,000	765,000
Health Canada - Aboriginal Head Start	343,800	344,250	366,310
Nunavik Regional Board of Health and Social Services	-	-	63,343
Other	-	36,657	912
	13,244,800	12,464,688	11,434,233
EXPENDITURE			
Contributions to Child Care Centres			
Contribution to Aqaivik Child Care Centre (Kangiqsualujuaq)	937,000	935,207	1,028,810
Contribution to Iqitauvik and Tumiaipit Child Care Centre (Kuujjuaq)	2,232,000	2,203,638	2,170,437
Contribution to Pairqsvik Child Care Centre (Tasiujaq)	528,050	419,317	378,657
Contribution to Sukliateet Child Care Centre (Aupaluk)	293,500	164,350	381,377
Contribution to Amaartauvik Child Care Centre (Kangirsuk)	529,500	519,022	493,341
Contribution to Kamattsiavik Child Care Centre (Quaqtaq)	529,500	462,372	483,359
Contribution to Mikijuaq Child Care Centre (Kangiqsujuaq)	815,250	643,211	671,376
Contribution to Tasiursivik Child Care Centre (Salluit)	1,087,000	966,017	255,631
Contribution to Amaarvik Child Care Centre (Ivujivik)	443,500	445,888	441,276
Contribution to Akulivik Child Care Centre	493,500	440,311	381,401
Contribution to Sarliatauvik Child Care Centre (Puvirnituq)	1,316,000	1,298,096	963,840
Contribution to Tasiurvik and Pigiursaviapik Child Care Centre (Inukjuak)	1,659,500	1,704,210	1,645,274
Contribution to Umiujaq Child Care Centre	543,500	505,509	500,652
Contribution to Saqliavik Child Care Centre (Kuujjuaraapik)	658,000	625,655	614,239
Contribution to Pairitsivik of Nunavik - Home Day-Care Agency	-	5,597	56,274
Special projects			
Public Health Research Unit - Nutrition Project	225,000	191,780	201,125
Avataq Cultural Institute - Reading book	-	951	-
Mentoring Project	-	-	11,999
Playground equipment project	120,000	-	113,173
National Inuit Early Childhood Education Gathering	-	175,000	-
Other			
Child Care Centres building assessment and legal fees	54,000	108,557	28,692
Amaarvik Child Care Center (Ivujivik) - Renovations	-	-	50,000
Kamattsiavik Child Care Centre (Quaqtaq) - Major Renovations	900,000	463,151	-
Repairs and preventive maintenance	130,000	-	-
Shared maintenance expenses	75,000	75,000	-
Administrative charges	575,000	575,000	563,300
	14,144,800	12,927,839	11,434,233
SURPLUS (DEFICIT) FOR THE YEAR	(900,000)	(463,151)	-

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, 2010

Special Projects and Transfers to Child Care Centres (#44) (cont'd)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	900,000	463,151	-
	900,000	463,151	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
SUBCONTRACTS
YEAR ENDED DECEMBER 31, 2010

Subcontract - Kuujuaq Police Station Renovations (#550)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Société Immobilière du Québec	-	147,176	-
	-	147,176	-
EXPENDITURE			
Salaries and fringe benefits	-	-	4,846
Contracts	-	-	2,451
Purchase of material and equipment rental	-	-	8,930
	-	-	16,227
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	147,176	(16,227)
INTERNAL TRANSFERS - Treasury (#99)	-	-	357,724
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	(147,202)	(488,699)
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(26)	(147,202)

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
SUBCONTRACTS
YEAR ENDED DECEMBER 31, 2010

Subcontract - Fences in Kangiqsujuaq (#575)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Transport	-	-	405,044
	-	-	405,044
EXPENDITURE			
Salaries and fringe benefits	-	-	9,976
Travel and accommodation	-	-	16,638
Contracts	-	-	253,662
Purchase of material	-	-	38,207
Office and equipment rental	-	-	86,257
Vehicle operation costs	-	-	24,009
	-	-	428,749
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(23,705)
INTERNAL TRANSFERS	-	-	23,705
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
SUBCONTRACTS
YEAR ENDED DECEMBER 31, 2010

Subcontract - Airport Road in Kangiqsujaq (#576)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Transport	-	-	218,071
	-	-	218,071
EXPENDITURE			
Salaries and fringe benefits	-	-	5,840
Travel and accommodation	-	-	11,679
Contracts	-	-	23,553
Purchase of material	-	-	974
	-	-	42,046
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	176,025
INTERNAL TRANSFERS	-	-	(176,025)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
RENEWABLE RESOURCES
YEAR ENDED DECEMBER 31, 2010

Renewable Resource Officers (#53)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	1,232,750	1,092,604	539,775
Department of Fisheries and Oceans Canada	780,056	781,101	724,407
	2,012,806	1,873,705	1,264,182
EXPENDITURE			
Salaries and fringe benefits	835,470	921,866	595,876
Travel and accommodation	220,500	97,647	77,438
Contracts	338,000	286,371	275,316
Training costs	5,037	6,069	5,695
Telecommunications	30,993	32,831	21,011
Vehicle operation costs	68,000	37,661	12,090
Administrative charges	250,000	250,000	164,893
Rental charges	6,881	6,881	14,953
Office and equipment rental	15,000	20,850	18,000
Administrative costs	1,925	2,105	6,211
Insurance	-	1,029	6,717
Purchase of material	56,000	33,699	1,519
Patrol expenses	-	35,682	34,034
	1,827,806	1,732,691	1,233,753
SURPLUS (DEFICIT) FOR THE YEAR	185,000	141,014	30,429
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(185,000)	(141,014)	(30,429)
	(185,000)	(141,014)	(30,429)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
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Mid Canada Line (#54)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE	-	-	-
	-	-	-
EXPENDITURE			
Travel and accommodation	17,471	-	-
Contracts	10,000	-	-
	27,471	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(27,471)	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	27,471	27,471	27,471
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	27,471	27,471

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Regional Commission on Natural Resources and Lands (#55)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Quebec Department of Natural Resources and Wildlife	-	-	112,968
	-	-	112,968
EXPENDITURE			
Salaries and fringe benefits	58,233	-	34,304
Travel and accommodation	15,000	314	46,663
Contracts	30,000	1,500	18,622
Housing charges	31,299	-	-
Rental charges	-	-	5,250
Administrative costs	7,255	5,512	5,681
Translation costs	2,000	2,610	6,874
Administrative charges	-	-	21,073
	143,787	9,936	138,467
SURPLUS (DEFICIT) FOR THE YEAR	(143,787)	(9,936)	(25,499)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	(102,180)	-	-
	(102,180)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(245,967)	(9,936)	(25,499)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	245,967	245,967	271,466
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	236,031	245,967

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Cleaning of Abandoned Mining Exploration Sites (#57)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Natural Resources and Wildlife	379,353	249,900	349,837
Fonds Restor - Action Nunavik	379,352	364,467	349,836
	758,705	614,367	699,673
EXPENDITURE			
Salaries and fringe benefits	100,136	-	3,698
Travel and accommodation	92,500	266,327	205,229
Contracts	282,621	235,844	306,752
Administrative costs	828	1,040	24,769
Administrative charges	89,000	89,000	180,000
Purchase of material	239,000	35,495	23,731
	804,085	627,706	744,179
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(45,380)	(13,339)	(44,506)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	45,380	45,380	89,886
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	32,041	45,380

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Climate Change (#61)			
	Budget	Actual	Actual
	2010	2010	2009
	\$	\$	\$
REVENUE			
Revenue from contributions			
Indian and Northern Affairs Canada	43,625	34,500	-
Environment Canada	-	-	8,750
Arctic-net	9,449	-	37,795
Institut National de la Recherche Scientifique	47,500	61,622	47,500
Ouranos	50,000	-	-
Quebec Department of Sustainable Development, Environment and Parks	59,213	150,693	-
Other	5,000	2,223	-
	214,787	249,038	94,045
EXPENDITURE			
Salaries and fringe benefits	115,784	67,826	21,211
Travel and accommodation	87,600	72,371	19,193
Contracts	254,941	79,557	13,755
Administrative charges	10,000	10,000	10,500
Administrative costs	27,115	2,489	5,938
	495,440	232,243	70,597
SURPLUS (DEFICIT) FOR THE YEAR	(280,653)	16,795	23,448
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(5,000)	-	-
	(5,000)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(285,653)	16,795	23,448
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	285,653	285,653	262,205
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	302,448	285,653

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Environmental Sanitation (#64)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	438,862	255,500	310,457
Quebec Department of Sustainable Development, Environment and Parks	54,912	54,912	53,836
Training assistance subsidy	-	21,800	-
Other	-	5,240	-
	493,774	337,452	364,293
EXPENDITURE			
Salaries and fringe benefits	200,856	173,919	170,250
Travel and accommodation	94,500	30,141	58,289
Contracts	70,000	18,281	38,631
Training costs	1,083	3,078	2,102
Telecommunications	4,443	8,167	7,086
Office and equipment rental	-	-	3,674
Rental charges	11,630	11,630	11,076
Administrative charges	47,000	47,000	56,721
Housing charges	41,287	41,287	-
Administrative costs	2,975	3,805	12,343
Purchase of material	20,000	144	4,121
	493,774	337,452	364,293
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Development of Parks in Nunavik (#56)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	2,599,027	2,115,284	2,017,405
Training assistance subsidy	-	-	20,548
Other	6,000	7,584	4,674
	2,605,027	2,122,868	2,042,627
EXPENDITURE			
Salaries and fringe benefits	927,203	877,595	1,020,124
Travel and accommodation	393,200	241,564	90,782
Contracts	546,500	329,076	32,089
Training costs	5,765	8,521	13,786
Translation costs	-	-	4,808
Purchase of material	46,000	28,462	16,670
Administrative costs	31,200	20,277	22,772
Advertising	35,000	30,652	48,278
Administrative charges	270,000	270,000	297,479
Rental charges	82,119	82,119	69,809
Other rental charges	-	-	2,650
Housing charges	125,196	125,196	88,558
Telecommunications	40,544	25,192	29,828
Vehicle operation costs	12,400	4,791	3,115
Computer expenses	12,900	15,781	22,764
Field validation	-	13,642	26,536
Pingualuit Park - Previous years expenses	-	-	200,146
	2,528,027	2,072,868	1,990,194
SURPLUS (DEFICIT) FOR THE YEAR	77,000	50,000	52,433
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(27,000)	-	(2,433)
	(27,000)	-	(2,433)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	50,000	50,000	50,000
INTERNAL TRANSFERS	(50,000)	(50,000)	(50,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Pingualuit Park - Infrastructure (#58)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Sustainable Development, Environment and Parks	375,000	375,000	-
	375,000	375,000	-
EXPENDITURE			
Contracts	7,500	-	-
Administrative costs	7,500	-	-
	15,000	-	-
SURPLUS (DEFICIT) FOR THE YEAR	360,000	375,000	-
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(360,000)	-	-
	(360,000)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	375,000	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	375,000	-

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Pingualuit Park - Operations (#59)			
	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Sales	60,000	58,270	57,312
	60,000	58,270	57,312
Revenue from contributions			
Contribution from Block Funding (#100)	1,634,172	1,417,044	1,391,858
Training assistance subsidy	-	1,274	-
	1,634,172	1,418,318	1,391,858
	1,694,172	1,476,588	1,449,170
EXPENDITURE			
Salaries and fringe benefits	798,333	628,821	562,826
Travel and accommodation	239,750	236,404	266,734
Contracts	98,500	113,624	92,294
Training costs	3,968	4,167	4,427
Administrative charges	200,000	200,000	219,572
Housing charges	41,321	41,321	38,972
Purchase of material	57,000	106,083	96,637
Telecommunications	500	31,361	14,930
Vehicle operation costs	63,000	29,450	39,149
Heating oil	38,000	16,618	22,815
Electricity	2,000	3,538	1,351
Municipal services	20,000	-	9,530
Administrative costs	61,800	18,016	16,399
Advertising	5,000	2,036	551
Search and rescue	15,000	-	-
Insurance	15,000	14,858	11,613
Field validation	-	9,340	185
	1,659,172	1,455,637	1,397,985
SURPLUS (DEFICIT) FOR THE YEAR	35,000	20,951	51,185
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(33,000)	(18,951)	(49,185)
	(33,000)	(18,951)	(49,185)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	2,000	2,000	2,000
INTERNAL TRANSFERS	(2,000)	(2,000)	(2,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Kuururjuaq Park - Infrastructure (#60)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Quebec Department of Sustainable Development, Environment and Parks	2,425,000	2,425,000	875,000
	2,425,000	2,425,000	875,000
EXPENDITURE			
Interpretation Center Construction	3,952,439	2,196,355	-
Garage Construction	-	338,971	1,213,666
	3,952,439	2,535,326	1,213,666
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(1,527,439)	(110,326)	(338,666)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	1,527,439	1,527,439	1,866,105
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	1,417,113	1,527,439

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Kuururjuaq Park - Operations (#63)			
	Budget	Actual	Actual
	2010	2010	2009
	\$	\$	\$
REVENUE			
Revenue from local sources			
Other	-	2,310	-
	-	2,310	-
Revenue from contributions			
Contribution from Block Funding (#100)	1,369,151	1,248,927	369,751
	1,369,151	1,248,927	369,751
	1,369,151	1,251,237	369,751
EXPENDITURE			
Salaries and fringe benefits	495,683	287,222	-
Travel and accommodation	146,000	145,564	46,827
Contracts	343,500	368,261	172,356
Administrative charges	140,000	140,000	178,721
Purchase of material	56,000	47,878	28,305
Housing charges	31,299	31,299	-
Vehicle operation costs	11,200	25,428	-
Interpretation Centre access road	-	125,332	-
Other	77,469	26,876	12,996
	1,301,151	1,197,860	439,205
SURPLUS (DEFICIT) FOR THE YEAR	68,000	53,377	(69,454)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(68,000)	(53,377)	(139,188)
	(68,000)	(53,377)	(139,188)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(208,642)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	208,642
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Tamaani Internet Service (#7)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Internet communications	2,836,155	2,215,656	1,673,549
Internet internal charges	290,177	251,360	236,032
Other	25,000	-	600
	3,151,332	2,467,016	1,910,181
EXPENDITURE			
Salaries and fringe benefits	831,574	862,661	608,041
Travel and accommodation	160,000	192,310	111,907
Contracts	249,500	206,309	154,299
Training costs	4,783	7,130	9,624
Internet gateway partnership charge - Northern Indigenous Community Satellite Network	214,000	205,470	214,200
Support Agreement hardware and software	32,800	4,968	32,209
Telecommunications	959,492	169,976	46,169
Electricity	7,000	5,741	5,945
Administrative charges	187,500	187,500	175,000
Rental charges	53,311	53,311	25,364
Housing charges	83,873	83,873	29,519
Administrative costs	65,750	54,883	55,423
Insurance	12,000	796	11,055
Purchase of material	976,423	930,025	458,533
	3,838,006	2,964,953	1,937,288
SURPLUS (DEFICIT) FOR THE YEAR	(686,674)	(497,937)	(27,107)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(1,500)	-	(1,019)
Financial reserves and reserved funds	716,300	526,063	-
	714,800	526,063	(1,019)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	28,126	28,126	(28,126)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	(28,126)	(28,126)	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	(28,126)

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Telecommunications Infrastructure (#555)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Partnership Northern Indigenous Community Satellite Network	-	19,069	256,254
Keewatin Tribal Council	-	-	91,617
	-	19,069	347,871
Revenue from contributions			
Industry Canada	-	111,441	738,545
	-	111,441	738,545
	-	130,510	1,086,416
EXPENDITURE			
Contracts	-	117,333	201,692
Purchase of material	-	55,605	802,145
Telecom Bandwidth	-	18,628	85,305
Video - Conference system	-	-	30,682
	-	191,566	1,119,824
SURPLUS (DEFICIT) FOR THE YEAR	-	(61,056)	(33,408)
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	-	-	33,408
	-	-	33,408
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	(61,056)	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(61,056)	-

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Sanarrutik Agreement - Administration (#16)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Native Affairs Secretariat	5,795,783	5,795,783	5,874,490
	5,795,783	5,795,783	5,874,490
EXPENDITURE			
Contributions to Economic and Community Development Fund (note 17 b))			
Northern Village of Kangiqsualujuaq	311,700	182,354	104,115
Northern Village of Kuujuaq	667,231	523,408	216,045
Northern Village of Tasiujaq	209,238	155,246	90,975
Northern Village of Aupaluk	170,013	129,457	106,694
Northern Village of Kangirsuk	258,735	212,974	138,304
Northern Village of Quaqtaq	155,181	88,338	50,294
Northern Village of Kangiqsujuaq	309,292	203,165	137,267
Northern Village of Salluit	437,536	336,865	380,405
Northern Village of Ivujivik	116,454	58,227	231,641
Northern Village of Akulivik	253,184	153,629	89,074
Northern Village of Puvimuituq	439,534	244,863	413,606
Northern Village of Inukjuak	544,738	313,749	254,836
Northern Village of Umiujaq	196,104	39,928	171,359
Northern Village of Kuujuaaraapik	241,079	144,847	(2,723)
Search and Rescue Boat Shelters	-	-	1,943
Contribution to Recreation Activities	-	40,000	145,000
Contribution to Nunivaat Statistics Program (#95)	27,406	-	109,541
Contribution to Local Cultural Committees	250,000	250,000	200,000
Contribution to Capital Projects - Federal Excise Tax program for Infrastructure	-	-	31,814
Contribution to Sports facilities - 2009	-	-	1,377,307
Contribution to Sports facilities - 2010	1,927,307	907,432	-
Community Development Fund	720,000	662,479	659,974
Contribution to Regional Projects	950,741	-	-
Contribution to Regional Public Transit	300,000	-	-
Municipal Infrastructure and Equipment Program	2,000,000	570,493	-
	10,485,473	5,217,454	4,907,471
SURPLUS (DEFICIT) FOR THE YEAR	(4,689,690)	578,329	967,019
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Financial reserves and reserved funds	2,345,366	2,345,366	-
Financial reserves and reserved funds - Sports facilities 2010	1,677,307	830,532	(1,677,307)
Financial reserves and reserved funds - Sports facilities 2009	-	-	1,377,305
	4,022,673	3,175,898	(300,002)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(667,017)	3,754,227	667,017
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	667,017	667,017	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	4,421,244	667,017

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Local Cultural Committees

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Sanarrutik Agreement - Administration (#16)	250,000	250,000	200,000
	250,000	250,000	200,000
EXPENDITURE			
Avataq Cultural Institute Inc. - Local cultural committees	250,000	250,000	200,000
	250,000	250,000	200,000
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Affordable Housing Program - Operations (#81)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Housing Corporation	37,500	45,000	180,000
	37,500	45,000	180,000
EXPENDITURE			
Administrative charges	7,500	7,500	30,000
Contracts	30,000	37,500	150,000
	37,500	45,000	180,000
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Affordable Housing Program - Program Activities (#81)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Housing Corporation	-	91,052	951,233
	-	91,052	951,233
EXPENDITURE			
Financial assistance paid to program's participants	-	91,052	951,233
	-	91,052	951,233
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

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Criminal Act Victims Aid Center (#89)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Justice	540,000	508,319	378,234
Other	4,000	10,512	3,236
	544,000	518,831	381,470
EXPENDITURE			
Salaries and fringe benefits	313,799	315,635	258,764
Travel and accommodation	68,625	100,804	46,355
Training costs	1,720	5,847	4,317
Contracts	29,500	1,071	-
Telecommunications	18,772	13,383	7,985
Administrative charges	50,000	50,000	46,485
Housing charges	13,144	13,144	-
Office and equipment rental	21,700	1,962	1,717
Administrative costs	21,400	14,985	13,847
	538,660	516,831	379,470
SURPLUS (DEFICIT) FOR THE YEAR	5,340	2,000	2,000
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(3,340)	-	-
	(3,340)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	2,000	2,000	2,000
INTERNAL TRANSFERS	(2,000)	(2,000)	(2,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
OTHER PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Community Reintegration Officer (#90)			
	Budget	Actual	Actual
	2010	2010	2009
	\$	\$	\$
REVENUE			
Revenue from contributions			
Contribution from Block Funding (#100)	846,695	683,343	575,472
	846,695	683,343	575,472
EXPENDITURE			
Salaries and fringe benefits	545,975	395,133	367,260
Travel and accommodation	77,875	88,709	51,956
Training costs	2,786	6,934	2,943
Telecommunications	14,329	14,196	11,935
Administrative charges	100,000	100,000	92,567
Office and equipment rental	28,000	25,099	36,980
Housing charges	33,805	33,805	-
Administrative costs	29,425	12,467	9,831
	832,195	676,343	573,472
SURPLUS (DEFICIT) FOR THE YEAR	14,500	7,000	2,000
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(7,500)	-	-
	(7,500)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	7,000	7,000	2,000
INTERNAL TRANSFERS	(7,000)	(7,000)	(2,000)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
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YEAR ENDED DECEMBER 31, 2010

Off Highway Vehicle Program (#91)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from contributions			
Quebec Department of Transport	277,616	277,616	-
Training assistance subsidy	25,000	-	-
	302,616	277,616	-
EXPENDITURE			
Salaries and fringe benefits	89,820	66,919	-
Travel and accommodation	48,500	52,297	-
Training costs	564	564	-
Telecommunications	4,443	2,200	-
Contracts	22,000	22,545	-
Administrative charges	35,000	35,000	-
Administrative costs	7,475	3,545	-
	207,802	183,070	-
SURPLUS (DEFICIT) FOR THE YEAR	94,814	94,546	-
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Acquisition of capital assets	(6,000)	-	-
Financial reserves and reserved funds	(88,814)	-	-
	(94,814)	-	-
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	94,546	-
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	94,546	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
OTHER PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Food Coupons (#94)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Regional Development Fund - Projects (#72)	1,318,082	1,318,082	1,364,966
Makivik Corporation	-	-	63,800
	1,318,082	1,318,082	1,428,766
EXPENDITURE			
Contributions	1,544,000	1,564,267	1,510,791
Contracts	2,400	3,290	2,282
Printing and shipping of coupons	6,600	6,430	5,578
	1,553,000	1,573,987	1,518,651
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(234,918)	(255,905)	(89,885)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	234,918	234,918	324,803
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	(20,987)	234,918

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
OTHER PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Nunivaat Statistics Program (#95)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Contribution from Sanarrutik Agreement - Administration (#16)	27,406	-	109,541
Makivik Corporation	-	-	60,000
	27,406	-	169,541
Revenue from contributions			
Contribution from Block Funding (#100)	185,494	197,900	-
Quebec Native Affairs Secretariat	-	-	10,000
Quebec Department of Transport	-	-	10,000
	185,494	197,900	20,000
	212,900	197,900	189,541
EXPENDITURE			
Contracts	197,900	197,900	234,439
Travel and accommodation	10,000	-	-
Translation costs	5,000	-	-
	212,900	197,900	234,439
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	-	(44,898)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	44,898
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
OTHER PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Cost of living (#96)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Other	75,000	-	3,696
	75,000	-	3,696
Revenue from contributions			
Quebec Department of Transport	4,607,440	4,500,000	4,607,440
	4,607,440	4,500,000	4,607,440
	4,682,440	4,500,000	4,611,136
EXPENDITURE			
Administrative charges	200,000	200,000	200,000
Airfare Reduction Program	400,000	389,723	377,302
Transportation of Furniture and Home Appliances	150,667	226,250	194,000
Elders Assistance	275,000	332,000	301,500
Transportation of Vehicles	283,333	215,500	296,500
Food Discount Program	1,250,694	1,141,030	1,133,630
Transportation of Country Food, Hunting and Fishing Equipment and Vehicle Parts	500,000	485,216	554,991
Gas Subsidy Program	2,449,459	1,487,165	2,882,272
	5,509,153	4,476,884	5,940,195
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	(826,713)	23,116	(1,329,059)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	826,713	826,713	2,155,772
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	849,829	826,713

KATIVIK REGIONAL GOVERNMENT
APPENDIX B - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY DEPARTMENT
OTHER PROGRAMS
YEAR ENDED DECEMBER 31, 2010

Treasury (#99) (note 18)

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Interest	57,037	110,906	198,466
Interest on self-financing (Alavik Building #17)	105,750	105,750	114,750
Interest on self-financing (K.R.P.F. - Operations #205 to #223)	44,281	51,318	52,381
Interest on self-financing (KRG Construction #27)	-	-	11,680
Interest on self-financing (KRG Houses #74)	391,655	384,572	173,671
Interest on self-financing (Building Maintenance #73)	134,353	134,353	138,969
Interest on self-financing (Capital Projects Management #28 and #49)	8,024	8,024	-
Interest on self-financing (Courthouse #18)	-	17,754	-
Capital repayment on self-financing Alavik (Building #17)	180,000	180,000	180,000
Capital repayment on self-financing (K.R.P.F. - Operations #205 to #223)	166,637	218,729	158,522
Capital repayment on self-financing (KRG Construction #27)	-	-	71,124
Capital repayment on self-financing (KRG Houses #74)	264,224	259,936	122,324
Capital repayment on self-financing (Building Maintenance #73)	95,795	95,795	91,179
Capital repayment on self-financing (Capital Projects Management #28 and #49)	74,763	74,763	-
Capital repayment on self-financing (Courthouse #18)	-	10,747	-
	1,522,519	1,652,647	1,313,066
EXPENDITURE	-	-	-
	-	-	-
SURPLUS (DEFICIT) FOR THE YEAR	1,522,519	1,652,647	1,313,066
RECONCILIATION FOR FISCAL PURPOSES			
APPROPRIATIONS			
Investing activities - Contribution to Capital Projects (Housing Construction)	-	-	(4,374,301)
Financial reserves and reserved funds - Treasury	(1,522,519)	(2,854,901)	1,646,698
Financial reserves and reserved funds - Interest	-	(294,083)	(146,086)
	(1,522,519)	(3,148,984)	(2,873,689)
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	(1,496,337)	(1,560,623)
INTERNAL TRANSFERS	-	1,496,337	2,082,753
INTERNAL TRANSFERS - Internal loans	-	-	(522,130)
ACCUMULATED SURPLUS (DEFICIT) AT THE BEGINNING	-	-	-
ACCUMULATED SURPLUS (DEFICIT) AT THE END	-	-	-

KATIVIK REGIONAL GOVERNMENT
APPENDIX C - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY SOURCES AND OBJECTS
YEAR ENDED DECEMBER 31, 2010

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
REVENUE			
Revenue from local sources			
Northern Villages	4,053,083	3,885,049	3,254,300
Makivik Corporation	1,210,000	775,661	1,494,294
Other rental charges	381,759	351,316	428,775
Other housing charges	360,472	424,087	481,788
Internal supervision and management fees	1,328,390	952,932	2,588,443
Landing and airport terminal building fees	825,000	797,397	765,702
Service charges and sales of equipment	248,975	65,980	52,940
Employee rental	461,484	363,727	250,330
Interest	57,037	134,582	219,832
Interest on loans receivable	350,000	141,692	188,589
Partnership Northern Indigenous Community Satellite Network	-	19,069	256,254
Internet communications	2,836,155	2,215,656	1,673,549
Other	794,657	537,445	555,002
	12,907,012	10,664,593	12,209,798
Revenue from contributions			
Quebec Native Affairs Secretariat	58,595,465	53,155,655	55,451,354
Affaires municipales, Régions et Occupation du territoire	570,260	572,973	578,264
Quebec Department of Transport	9,915,021	8,676,178	7,978,548
Quebec Department of Public Security	13,115,330	10,535,563	9,101,284
Quebec Department of Regional Economic Development	-	275,769	158,709
Quebec Department of Natural Resources and Wildlife	6,811,794	6,758,070	6,739,279
Ministère de la Famille et des Aînés	127,750	154,000	154,000
Quebec Department of Sustainable Development, Environment and Parks	2,914,125	3,005,605	875,000
Emploi-Québec	1,058,207	608,051	849,669
Sanarrutik Amendment #3 - Ungaluk	2,952,847	1,680,534	1,834,878
Quebec Housing Corporation	377,500	500,353	1,262,695
Société Immobilière du Québec	-	147,176	-
Quebec Department of Justice	540,000	508,319	378,234
Other provincial contributions	65,000	20,000	93,343
Department of Human Resources and Skills Development	11,776,639	14,593,838	13,172,857
Public Safety Canada	7,960,256	7,812,598	6,656,800
Indian and Northern Affairs Canada	964,066	939,994	880,053
Transport Canada	1,245,000	1,240,037	900,000
National Health and Welfare	734,603	878,487	790,082
Industry Canada	-	111,441	738,545
Department of Fisheries and Oceans Canada	780,056	781,101	724,407
Environment Canada	-	-	8,750
Fonds Restor - Action Nunavik	379,352	364,467	349,836
Training assistance subsidy	2,355,593	272,711	718,373
Other	293,888	492,803	255,205
	123,532,752	114,085,723	110,650,165
Revenue from investments	-	13,641,768	46,876,037
	136,439,764	138,392,084	169,736,000

KATIVIK REGIONAL GOVERNMENT
APPENDIX C - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY SOURCES AND OBJECTS (CONT'D)
YEAR ENDED DECEMBER 31, 2010

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
EXPENDITURE			
Salaries and fringe benefits	37,993,353	37,653,034	36,152,181
Travel and accommodation	8,485,534	7,968,806	6,904,801
Contracts	12,358,498	7,742,995	6,461,732
Training costs	1,456,200	705,378	928,431
Telecommunications	1,556,790	1,053,368	748,386
Vehicle operation costs	1,653,560	1,732,694	1,747,689
Maintenance, utilities and municipal services	3,924,836	2,986,691	3,431,646
Major repairs	3,317,179	3,302,372	-
Office, housing and equipment rental	1,110,245	998,267	1,032,064
Administrative costs	1,306,691	1,136,613	1,428,001
Insurance	563,018	568,178	529,784
Purchase of material and equipment supplies	3,403,966	2,919,134	2,862,906
Contributions to Northern Villages - Technical Assistance Program	480,508	480,508	393,788
Contributions to Northern Villages - Fire Safety Cover Plan equipment and infrastructure	2,240,000	-	-
Contributions to Northern Villages - Fire Prevention - Equipment	84,406	-	23,244
Contributions to Northern Villages - Fire Prevention - Operations	644,112	644,112	360,500
Contributions to Northern Villages - Recreation	67,200	86,698	245,750
Contributions to Northern Villages - Regional Public Transit	1,022,150	532,023	-
Contributions to Northern Villages - Sanarrutik Agreement	4,310,019	2,787,050	2,381,892
Contributions to Northern Villages - Usijiit	692,313	692,313	541,583
Contributions to Northern Villages - Pivaliutiit Projects	270,000	270,000	-
Contributions to Child Care Centres	12,065,800	11,801,551	10,465,944
Special Projects - Child Care Programs	529,000	476,623	547,928
Contributions to Local Programs - Inuit Support Program	4,754,413	4,773,430	4,639,134
Elders assistance, gas subsidy program and transportation of goods	4,909,153	3,887,161	5,362,893
Fur, Inuit Clothing, Canoe and Fuel Assistance	1,215,000	775,661	1,258,949
Other Regional Projects - Inuit Support Program	1,607,643	984,167	1,291,558
Non-reimbursable contributions - Regional Projects and Activities	12,472,229	5,425,127	4,952,638
Non-reimbursable contributions - Economic Development Projects	1,941,516	948,479	2,036,100
Contributions to program's participant - Affordable Housing Program	-	91,052	951,233
Employment and Training - Program Activities	9,567,422	9,868,489	8,856,446
Settlements and contingencies	5,000	(25,818)	347,008
Bad debts and provision of doubtful loans and interest receivable	(146)	24,809	(167,206)
Inventories adjustment	-	(326,342)	(450,000)
Financing costs	6,642,982	6,669,068	6,078,152
Other	128,270	274,033	564,188
Unallocated block funding	4,814,242	-	-
Capital assets transferred to Northern Villages	-	43,997,711	60,887,515
Amortization of capital assets	-	3,462,849	4,191,314
	147,593,102	167,368,284	177,988,172
SURPLUS (DEFICIT) FOR THE YEAR	(11,153,338)	(28,976,200)	(8,252,172)

KATIVIK REGIONAL GOVERNMENT
APPENDIX C - SUPPLEMENTARY INFORMATION - OPERATING SURPLUS (DEFICIT)
FOR THE YEAR - FOR FISCAL PURPOSES BY SOURCES AND OBJECTS (CONT'D)
YEAR ENDED DECEMBER 31, 2010

	Budget 2010 \$	Actual 2010 \$	Actual 2009 \$
SURPLUS (DEFICIT) FOR THE YEAR	(11,153,338)	(28,976,200)	(8,252,172)
Investment revenues	-	(13,641,768)	(46,876,037)
	(11,153,338)	(42,617,968)	(55,128,209)
RECONCILIATION FOR FISCAL PURPOSES			
CAPITAL ASSETS			
Amortization of capital assets	-	3,462,849	4,191,314
Capital assets transferred to Northern Villages	-	43,997,711	60,887,515
	-	47,460,560	65,078,829
LOANS AND TERM DEPOSITS			
Capital repayment - Loans receivable	-	816,741	763,926
Provision (recovery) for interest on loans receivable	-	(78,026)	(21,689)
Provision (recovery) for doubtful loans	-	102,835	(180,581)
	-	841,550	561,656
FINANCING			
Reimbursement of long-term debt	(18,629,856)	(16,953,756)	(14,869,459)
Affaires municipales, Régions et Occupation du territoire - Northern Villages long-term debt	11,478,023	11,478,023	10,025,000
Affaires municipales, Régions et Occupation du territoire - Kativik Regional Government long-term debt	172,437	172,437	206,500
Quebec Department of Transport - Long-term debt	4,723,040	4,723,040	4,075,200
Quebec Department of Public Security - Infrastructure (Bonds repayment - Capital)	213,300	213,300	211,902
	(2,043,056)	(366,956)	(350,857)
APPROPRIATIONS			
Investing activities - Acquisition of capital assets (note 5 a))	(5,575,276)	(2,142,284)	(1,053,327)
Investing activities - Investments in loans receivable (note 5 b))	(2,327,221)	(888,025)	(3,060,653)
Investing activities - Investments in Nunavik Support Fund (note 5 b))	-	(3,730)	(8,331)
Investing activities - Contribution to Capital Projects	-	(10,143,527)	(4,374,301)
Financial reserves and reserved funds	520,475	7,294,418	(8,636,478)
Appropriation from accumulated surplus - beginning of year	20,578,416	-	-
	13,196,394	(5,883,148)	(17,133,090)
	11,153,338	42,052,006	48,156,538
SURPLUS (DEFICIT) FOR THE YEAR FOR FISCAL PURPOSES	-	(565,962)	(6,971,671)

KATIVIK REGIONAL GOVERNMENT
APPENDIX D - FINANCING OF CAPITAL PROJECTS IN PROGRESS
DECEMBER 31, 2010

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
KRG - Marine Infrastructures in Northern Villages (03/118)	41,842,166	42,158,800	2,630,624	44,795,320	(5,896)
KRG - Housing construction (2010)	-	-	-	5,849,523	(5,849,523)
KRG - Office extension (2009)	-	-	4,037,986	4,037,986	-
	41,842,166	42,158,800	6,668,610	54,682,829	(5,855,419)
Northern Villages - Federal Excise Tax Program - Infrastructure - Phase 2					
Kuujuuaq - Walkway Bridge Improvement (2010-75)	848,794	-	-	174,907	(174,907)
Kuujuuaq - Wastewater Treatment System Improv. (2010-75)	-	-	-	10,555	(10,555)
Aupaluk - Bridge Construction (2010-75)	441,247	-	-	7,094	(7,094)
Kangirsuk - Bridge Enlargement (2010-75)	493,837	-	-	293,315	(293,315)
Quaqtaq - Bridge Construction (2010-75)	354,744	-	-	6,293	(6,293)
Salluit - Road Improvement (2010-75)	570,835	-	-	47,060	(47,060)
Ivujivik - Water Plant Upgrade (2010-75)	480,326	-	-	28,094	(28,094)
Puvirnituq - Surface Treatment (2010-75)	619,054	-	-	86,634	(86,634)
Umiuqaq - Water Plant Upgrade (2010-75)	507,810	-	-	77,937	(77,937)
	4,316,647	-	-	731,889	(731,889)
Northern Villages - Sports facilities					
Kangisualujuaq - Arena renovations (2009)	3,570,663	-	3,262,340	3,661,128	(398,788)
Tasiujaq - Arena renovations (2009)	3,807,988	-	3,480,710	3,816,914	(336,204)
Kangirsuk - Arena renovations (2009)	3,826,326	-	3,497,807	3,870,070	(372,263)
Quaqtaq - Arena renovations (2009)	3,832,799	-	3,503,246	3,768,883	(265,637)
Puvirnituq - Arena renovations (2009)	3,556,130	-	3,254,922	3,619,539	(364,617)
Inukjuak - Arena renovations (2009)	1,220,298	-	1,109,220	1,267,985	(158,765)
Ivujivik - Arena renovations (2010)	2,250,965	-	400,903	2,867,786	(2,466,883)
Akulivik - Arena renovations (2010)	2,250,965	-	400,903	3,117,034	(2,716,131)
Umiuqaq - Arena renovations (2010)	2,250,965	-	401,713	3,084,791	(2,683,078)
Kuujuaraapik - Gymnasium renovations (2010)	1,569,797	-	156,651	1,077,021	(920,370)
	28,136,896	-	19,468,415	30,151,151	(10,682,736)
Northern Villages - Isurruutiit Projects *					
KB #5101 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	1,321,000	1,099,990	-	1,298,046	(198,056)
KB #5102 - Wastewater Treatment System Improvement (2010-89)	36,000	-	-	32,692	(32,692)
KB #5103 - Solid Waste Site Improvement (2010-89)	75,000	64,710	-	74,374	(9,664)
KB #5104 - Roads (Construction) (2010-89)	8,000	-	-	7,016	(7,016)
KB #5112 - Water Truck (Overhaul) (2010-89)	17,000	-	-	15,472	(15,472)
KB #5161 - Accessories: Snow Blower/Attachment (2010-89)	129,700	124,750	-	129,323	(4,573)
KB #5163 - Accessories: Gravel Bucket Excavator (Purchase) (2010-89)	11,850	11,090	-	11,732	(642)
KB #5181 - Cold Storage Garage (2010-89)	307,000	-	-	277,302	(277,302)
KB #5184 - Playground / Recreation (2010-89)	85,000	70,460	-	83,732	(13,272)
VP #5201 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	91,000	67,330	-	87,679	(20,349)
VP #5203 - Solid Waste Site (Improvement) (2010-89)	456,000	338,980	-	444,170	(105,190)

KATIVIK REGIONAL GOVERNMENT
APPENDIX D - FINANCING OF CAPITAL PROJECTS IN PROGRESS (CONT'D)
DECEMBER 31, 2010

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages - Isurruutiit Projects (cont'd)					
VP #5204 - Roads (2010-89)	521,000	452,010	-	514,158	(62,148)
VP #5267 - Loader (Overhaul) (2010-89)	54,120	-	-	50,000	(50,000)
TQ #5301 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	621,000	365,680	-	440,322	(74,642)
TQ #5303 - Solid Waste Site (Improvement) (2010-89)	49,000	-	-	44,029	(44,029)
TQ #5361 - Snow Blower/Attachment (Accessories) (2010-89)	127,230	122,400	-	126,865	(4,465)
TQ #5381 - Cold Storage Garage Renovation (2010-89)	350,000	-	-	315,071	(315,071)
TQ #5383 - Municipal Office Renovation/Construction (2010-89)	8,000	-	-	7,635	(7,635)
TQ #5384 - Playground / Recreation (2010-89)	100,330	92,100	-	99,563	(7,463)
PJ #5401 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	108,000	50,430	-	102,567	(52,137)
PJ #5403 - Solid Waste Site (Improvement) (2010-89)	69,000	-	-	61,997	(61,997)
PJ #5422 - Sewage Truck (Purchase) (2010-89)	225,330	202,120	-	222,470	(20,350)
PJ #5431 - Garbage Truck (2010-89)	14,390	-	-	12,699	(12,699)
PJ #5450 - Bulldozer (Overhaul) (2010-89)	60,190	57,300	-	59,655	(2,355)
PJ #5481 - Cold Storage Garage Construction (2010-89)	336,000	-	-	303,866	(303,866)
PJ #5483 - Municipal Office Renovation/Construction (2010-89)	4,000	-	-	3,550	(3,550)
PJ #5484 - Playground / Recreation (2010-89)	107,000	80,140	-	104,374	(24,234)
AS #5501 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	768,000	131,630	-	706,360	(574,730)
AS #5502 - Wastewater Treatment System Improvement (2010-89)	39,000	-	-	35,263	(35,263)
AS #5503 - Solid Waste Site (2010-89)	246,000	214,180	-	242,703	(28,523)
AS #5504 - Roads (Construction) (2010-89)	357,000	83,370	-	330,471	(247,101)
AS #5542 - Gravel Dump Truck (Purchase) (2010-89)	202,680	194,160	-	200,989	(6,829)
AS #5550 - Bulldozer (Overhaul) (2010-89)	61,790	-	-	57,083	(57,083)
AS #5581 - Cold Storage Garage (Construction) (2010-89)	346,000	-	-	312,139	(312,139)
AS #5584 - Playground / Recreation (2010-89)	112,000	66,640	-	107,161	(40,521)
QC #5601 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	2,133,000	373,310	-	1,711,453	(1,338,143)
QC #5603 - Solid Waste Site (2010-89)	158,290	141,630	-	156,731	(15,101)
QC #5666 - Sand Spreader Box (2010-89)	6,460	-	-	5,971	(5,971)
QC #5667 - Road Sweeper (2010-89)	31,560	-	-	29,158	(29,158)
QC #5681 - Cold Storage Garage (Construction) (2010-89)	206,980	-	-	317,548	(317,548)
QC #5682 - Mechanic Garage (Renovation) (2010-89)	31,000	-	-	27,749	(27,749)
QC #5684 - Playground / Recreation (2010-89)	144,000	46,800	-	133,939	(87,139)
WB #5703 - Solid Waste Disposal Site (2010-89)	136,000	-	-	122,862	(122,862)
WB #5705 - Road Surface Treatment (2010-89)	1,863,000	1,516,520	-	1,829,434	(312,914)
WB #5758 - Flat-bed Trailer (Purchase) (2010-89)	115,880	110,990	-	114,904	(3,914)
WB #5766 - Accessories: Sand Spreader Box (Purchase) (2010-89)	16,600	15,900	-	16,460	(560)
WB #5767 - Accessories: Road Sweeper (Purchase) (2010-89)	44,410	-	-	41,027	(41,027)
WB #5781 - Cold Storage Garage (Construction) (2010-89)	274,192	-	-	273,287	(273,287)

KATIVIK REGIONAL GOVERNMENT
APPENDIX D - FINANCING OF CAPITAL PROJECTS IN PROGRESS (CONT'D)
DECEMBER 31, 2010

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages - Isurruutiit Projects (cont'd)					
SW #5801 - Drinking Water Infrastructure - Characterization (2010-89)	105,000	28,590	-	98,299	(69,709)
SW #5802 - Waste Water Treatment System (2010-89)	2,791,000	368,550	-	2,469,810	(2,101,260)
SW #5812 - Water Truck (Overhaul) (2010-89)	7,600	-	-	6,173	(6,173)
SW #5851 - Bulldozer (Overhaul) (2010-89)	30,000	-	-	28,056	(28,056)
SW #5854 - Grader (Overhaul) (2010-89)	29,690	-	-	27,431	(27,431)
SW #5856 - Excavator (Overhaul) (2010-89)	12,000	-	-	10,928	(10,928)
SW #5863 - Snow Blower Attachment (Accessories) (2010-89)	138,000	121,470	-	135,946	(14,476)
SW #5865 - Sand Spreader Box (Purchase) (2010-89)	29,170	26,460	-	28,825	(2,365)
SW #5882 - Mechanic Garage (Renovation/Construction) (2010-89)	1,858,030	1,858,030	-	4,443,575	(2,585,545)
IK #5901 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	694,000	663,820	-	692,714	(28,894)
IK #5931 - Garbage Truck (2010-89)	17,890	-	-	16,528	(16,528)
KV #6001 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	162,000	-	-	82,348	(82,348)
KV #6002 - Waste Water Treatment System (Improvement) (2010-89)	16,000	-	-	14,265	(14,265)
KV #6003 - Solid Waste Site (Improvement) (2010-89)	108,000	-	-	97,116	(97,116)
KV #6023 - Sewage Truck (Purchase) (2010-89)	225,340	202,100	-	222,478	(20,378)
KV #6052 - Loader (Overhaul) (2010-89)	47,310	-	-	43,706	(43,706)
KV #6081 - Cold Storage Garage (Construction) (2010-89)	292,000	-	-	263,943	(263,943)
KV #6082 - Mechanic Garage (Renovation/Construction) (2010-89)	2,743,930	2,263,611	-	2,698,576	(434,965)
KV #6084 - Playground / Recreation (2010-89)	134,840	67,540	-	130,820	(63,280)
PX #6101 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	2,499,000	1,187,980	-	2,306,659	(1,118,679)
PX #6102 - Waste Water Treatment System (2010-89)	737,000	394,000	-	653,399	(259,399)
PX #6104 - Roads Construction (2010-89)	24,410	-	-	20,458	(20,458)
PX #6181 - Cold Storage Garage (Construction) (2010-89)	286,890	-	-	260,017	(260,017)
PX #6184 - Playground / Recreation (2010-89)	111,430	72,930	-	107,828	(34,898)
PH #6201 - Drinking Water Infrastructure - Characterization and Upgrade (2010-89)	3,182,000	1,668,090	-	2,984,601	(1,316,511)
PH #6202 - Waste Water System (Improvement) (2010-89)	278,000	29,000	-	245,094	(216,094)
PH #6203 - Solid Waste Site (Improvement) (2010-89)	93,000	26,200	-	86,722	(60,522)
PH #6241 - Gravel Dump Truck (Overhaul) (2010-89)	27,400	-	-	24,992	(24,992)
PH #6282 - Mechanic Garage (2010-89)	3,544,480	3,544,480	-	4,246,663	(702,183)
PH #6284 - Playground / Recreation (2010-89)	101,000	81,780	-	98,969	(17,189)
UD #6301 - Drinking Water Infrastructure - Characterization (2010-89)	36,000	-	-	32,652	(32,652)
UD #6303 - Solid Waste Site (2010-89)	65,710	37,770	-	62,398	(24,628)
UD #6352 - Loader (Overhaul) (2010-89)	70,510	-	-	65,136	(65,136)
UD #6367 - Accessories: Road Sweeper (Purchase) (2010-89)	31,560	-	-	29,159	(29,159)
UD #6381 - Cold Storage Garage (Construction) (2010-89)	382,000	-	-	345,261	(345,261)
UD #6382 - Mechanic Garage (Construction) (2010-89)	3,141,000	2,544,860	-	3,083,267	(538,407)
UD #6384 - Playground / Recreation (2010-89)	110,048	74,890	-	106,849	(31,959)
GW #6453 - Loader (Overhaul) (2010-89)	38,000	-	-	35,104	(35,104)

KATIVIK REGIONAL GOVERNMENT
APPENDIX D - FINANCING OF CAPITAL PROJECTS IN PROGRESS (CONT'D)
DECEMBER 31, 2010

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages - Isurruutiit Projects (cont'd)					
GW #6481 - Cold Storage Garage (Construction) (2010-89)	345,000	-	-	312,034	(312,034)
GW #6483 - Municipal Office (Construction) (2010-89)	1,974,700	1,898,670	-	1,970,168	(71,498)
GW #6484 - Playground / Recreation (2010-89)	113,060	-	-	104,685	(104,685)
	39,219,980	23,255,441	-	40,396,703	(17,141,262)
	113,515,689	65,414,241	26,137,025	125,962,572	(34,411,306)

* Through resolution 2010-89, budgeted (authorized expenditure) funds were reallocated between the components and the sub-components of the Isurruutiit Program. This reallocation resulted in the closing of twenty-three (23) projects for which no expenses were incurred and no financing was obtained.

KATIVIK REGIONAL GOVERNMENT
APPENDIX E - ANALYSIS OF CAPITAL PROJECTS CLOSED DURING THE YEAR
YEAR ENDED DECEMBER 31, 2010

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
Long-term loans renewable - April 20, 2010	-	35,929	-	22,267	13,662
Long-term loans renewable - July 7, 2010	-	15,441	-	12,217	3,224
Long-term loans renewable - October 14, 2010	-	-	-	868	(868)
Long-term loans renewable - December 15, 2010	-	-	-	7,067	(7,067)
KRG - Housing construction (2009)	-	-	5,273,025	5,273,025	-
KRG - Acquisition of capital assets	-	-	2,142,284	2,142,284	-
	-	51,370	7,415,309	7,457,728	8,951
Northern Villages - Asphalt project					
Kangiqsualujjuaq - Asphalt (2002-38)	3,795,060	3,795,057	265,668	4,060,725	-
Kuujuaq - Asphalt (2002-38)	1,173,991	1,173,990	82,184	1,256,174	-
Tasijuaq - Asphalt (2002-38)	1,921,756	1,921,754	134,530	2,056,284	-
Aupaluk - Asphalt (2002-38)	1,269,168	1,269,166	88,847	1,358,013	-
Kangirsuk - Asphalt (2002-38)	2,069,825	2,069,824	144,895	2,214,719	-
Quaqtaq - Asphalt (2002-38)	2,115,601	2,115,599	148,100	2,263,699	-
Kangiqsujuaq - Asphalt (2002-38)	3,230,239	3,230,236	226,129	3,456,365	-
Salluit - Asphalt (2002-38)	3,261,918	3,261,916	228,346	3,490,262	-
Ivujivik - Asphalt (2002-38)	1,548,347	1,548,346	108,390	1,656,736	-
Akulivik - Asphalt (2002-38)	1,743,157	1,743,155	122,028	1,865,183	-
Puvirnituq - Asphalt (2002-38)	3,850,107	3,850,105	269,521	4,119,626	-
Inukjuak - Asphalt (2002-38)	4,125,631	4,125,627	288,809	4,414,436	-
Umiujaq - Asphalt (2002-38)	2,167,505	2,167,503	151,734	2,319,237	-
Kuujuaaraapik - Asphalt (2002-38)	3,227,695	3,227,692	225,951	3,453,643	-
	35,500,000	35,499,970	2,485,132	37,985,102	-
Northern Villages - Isurruutiit Projects					
KB #5105 - Road Surface Treatment (2010-89)	605,580	605,580	-	605,580	-
VP #5243 - Gravel Dump Truck (Overhaul) 1 (2010-89)	10,620	10,620	-	10,620	-
VP #5244 - Gravel Dump Truck (Overhaul) 2 (2010-89)	10,620	10,620	-	10,620	-
VP #5245 - Gravel Dump Truck (Overhaul) 3 (2010-89)	10,620	10,620	-	10,620	-
VP #5246 - Gravel Dump Truck (Overhaul) 4 (2010-89)	10,620	10,620	-	10,620	-
AS #5582 - Mechanic Garage (2010-89)	2,634,220	2,634,220	-	2,634,220	-
SW #5861 - Gravel Bucket Excavator (Accessories) (2010-89)	17,350	17,350	-	17,350	-
SW #5864 - Gravel Bucket (Purchase) / Loader (2010-89)	19,980	19,980	-	19,980	-
SW #5884 - Playground / Recreation (2010-89)	142,190	142,190	-	142,190	-
IK #5946 - Rock Crusher (2010-89)	273,850	273,850	-	273,850	-
KV #6053 - Loader (Purchase) (2010-89)	342,790	342,790	-	342,790	-
GW #6402 - Waste Water Treatment System (2010-89)	1,698,000	1,697,560	-	1,697,560	-
GW #6441 - Gravel Dump Truck (2010-89)	194,190	194,190	-	194,190	-
	5,970,630	5,970,190	-	5,970,190	-
	41,470,630	41,521,530	9,900,441	51,413,020	8,951

KATIVIK REGIONAL GOVERNMENT
APPENDIX F - BALANCES AVAILABLE UNDER CLOSED CAPITAL PROJECTS
DECEMBER 31, 2010

	2010	2009
	\$	\$
Long-term loans renewable - 1993	123,511	123,511
Long-term loans renewable - January 25, 1994	21,311	21,311
Long-term loans renewable - April 5, 1994	95,288	95,288
Long-term loans renewable - May 15, 1995	55	55
Long-term loans renewable - December 18, 1995	178,177	178,177
Long-term loans renewable - December 20, 1996	67,003	67,003
Long-term loans renewable - December 23, 1997	124,684	124,684
Long-term loans renewable - April 21, 1998	27,068	27,068
Long-term loans renewable - February 2, 1999	35,626	35,626
Long-term loans renewable - April 20, 1999	63,423	63,423
Long-term loans renewable - January 18, 2000	120,184	120,184
Long-term loans renewable - April 25, 2000	17,494	17,494
Long-term loans renewable - December 19, 2000	63,578	63,578
Long-term loans renewable - April 30, 2001	12,089	12,089
Long-term loans renewable - June 21, 2001	21,528	21,528
Long-term loans renewable - December 20, 2001	54,790	54,790
Long-term loans renewable - August 28, 2002	6,497	6,497
Long-term loans renewable - April 22, 2003	4,859	4,859
Long-term loans renewable - June 16, 2003	35,583	35,583
Long-term loans renewable - February 2, 2004	9,707	9,707
Long-term loans renewable - April 20, 2004	14,931	14,931
Long-term loans renewable - September 7, 2004	13,259	13,259
Long-term loans renewable - December 8, 2004	19,925	19,925
KRG Plans (89/01-89/06)	637	637
KRG Plans (89/04-89/08)	145	145
KRG Plans (89/04-89/08)	1,137	1,137
Long-term loans renewable - April 25, 2005	11,781	11,781
Long-term loans renewable - October 17, 2005	4,210	4,210
Long-term loans renewable - December 15, 2005	(1,095)	(1,095)
Long-term loans renewable - February 22, 2006	(53,647)	(53,647)
Long-term loans renewable - April 28, 2006	(34,860)	(34,860)
Long-term loans renewable - June 21, 2006	(52,977)	(52,977)
Long-term loans renewable - June 21, 2006	(20,756)	(20,756)
Long-term loans renewable - December 19, 2006	12,545	12,545
Long-term loans renewable - February 21, 2007	(826)	(826)
Long-term loans renewable - August 28, 2007	(58,323)	(58,323)
Long-term loans renewable - December 18, 2007	25,913	25,913
Long-term loans renewable - April 22, 2008	12,911	12,911
Long-term loans renewable - June 17, 2008	1,858	1,858
Long-term loans renewable - November 12, 2008	32,699	32,699
Long-term loans renewable - December 23, 2008	(13,373)	(13,373)
Long-term loans renewable - March 31, 2009	5,593	5,593
Long-term loans renewable - September 30, 2009	4,611	4,611
Long-term loans renewable - December 9, 2009	3,703	3,703
Long-term loans renewable - April 20, 2010	13,662	-
Long-term loans renewable - July 7, 2010	3,224	-
Long-term loans renewable - October 14, 2010	(868)	-
Long-term loans renewable - December 15, 2010	(7,067)	-
	1,021,407	1,012,456

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, 2010

	2010	2009
	\$	\$
Capital Projects		
KB - Water Truck (95/21)	62	62
KB - Roads Improvement (93/02)	30	30
KB - Garage Renovations (96/03)	943	943
VP - Municipal Garage Plans (96/02)	28	28
TQ - Roads Improvement (90/03)	1,583	1,583
PJ - Roads Improvement (90/02)	14,100	14,100
PJ - Municipal Garage (90/02)	586	586
QC - Garbage Truck (95/23)	1,272	1,272
QC - Municipal Garage (94/12)	54	54
QC - Water Supply System (96/04)	9	9
WB - Roads Improvement (94/20)	4,412	4,412
WB - Waste Water - Plans (95/31)	391	391
SW - Sewage Truck (94/15)	419	419
KV - 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
UD - Water Truck (95/27)	1,710	1,710
UD - Dump Truck (95/27)	1,158	1,158
UD - 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
WB - Extension of a Municipal Garage (01/37)	1,227	1,227
SW - 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
SW - Water Point (89/01-93/03)	1,629	1,629
Isurruutiit Projects		
VP #1252 - Loader (1999)	75	75
PJ #1450 - Bulldozer (1999)	36	36
SW #1830 - Garbage Truck (1999)	135	135
KV #2052 - Loader (1999)	74	74
UD #2352 - Loader (1999)	63	63
GW #2410 - Water Truck (1999)	50	50
KB #1147 - Gravel Screens (2001) (00-64)	709	709
KB #1150 - Bulldozer (2000)	431	431
KB #1152 - Loader (2001) (00-65)	1,152	1,152
KB #1154 - Grader (2001) (00-64)	598	598
KB #1155 - Backhoe-Excavator (2001) (00-64)	838	838
KB #1157 - Compactor (2001) (00-64)	487	487
KB #1158 - Flat-bed Trailer (2001) (00-65)	55	55
VP #1210 - Water Truck (2000)	750	750

KATIVIK REGIONAL GOVERNMENT
APPENDIX G - BALANCES AVAILABLE UNDER CLOSED CAPITAL PROJECTS
HELD BY THE KATIVIK REGIONAL GOVERNMENT ON BEHALF
OF THE NORTHERN VILLAGES (CONT'D)
DECEMBER 31, 2010

	2010 \$	2009 \$
Isurruutiit Projects (cont'd)		
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
PJ #1440 - 10 Wheeler Dump Truck (2001) (00-64)	529	529
PJ #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
QC #1620 - Sewage Truck (2000)	561	561
QC #1647 - Gravel Screens (2001) (00-64)	495	495
QC #1652 - Loader (2001) (00-65)	902	902
QC #1658 - Flat-bed Trailer (2000)	72	72
WB #1710 - Water Truck (2001) (00-64)	686	686
WB #1720 - Sewage Truck (2001) (00-64)	762	762
WB #1741 - 10 Wheeler Dump Truck (2001) (00-64)	557	557
WB #1752 - Loader (2000)	523	523
WB #1754 - Grader (2001) (00-65)	540	540
WB #1775 - Snow Blower (2001) (00-64)	429	429
SW #1811 - Water Truck (2000)	232	232
SW #1820 - Sewage Truck (2001) (00-64)	666	666
SW #1847 - Gravel Screens (2001) (00-64)	654	654
SW #1850 - Bulldozer Overhauling (2000)	41	41
SW #1852 - Loader (2000)	164	164
SW #1855 - Backhoe-Excavator (2000)	15	15
SW #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
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
KV #2020 - Sewage Truck (2000)	182	182
KV #2040 - 10 Wheeler Dump Truck (2000)	207	207
KV #2070 - Snow Blades (2001) (00-64)	46	46
PX #2110 - Water Truck (2001) (00-65)	624	624
PX #2121 - Sewage Truck (2000)	369	369

KATIVIK REGIONAL GOVERNMENT
APPENDIX G - BALANCES AVAILABLE UNDER CLOSED CAPITAL PROJECTS
HELD BY THE KATIVIK REGIONAL GOVERNMENT ON BEHALF
OF THE NORTHERN VILLAGES (CONT'D)
DECEMBER 31, 2010

	2010	2009
	\$	\$
Isurruutiit Projects (cont'd)		
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
UD #2340 - 10 Wheeler Dump Truck (2001) (00-64)	527	527
UD #2347 - Gravel Screens (2000)	328	328
UD #2357 - Compactor (2000)	217	217
UD #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
KB #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
UD #2330 - Garbage Truck (2000) (01-05)	60	60
UD #2355 - Backhoe-Excavator (2000)	5,309	5,309
	94,292	94,292