

Kativik Regional Government

Annual Report

December 31, 2017

Kativik Regional Government

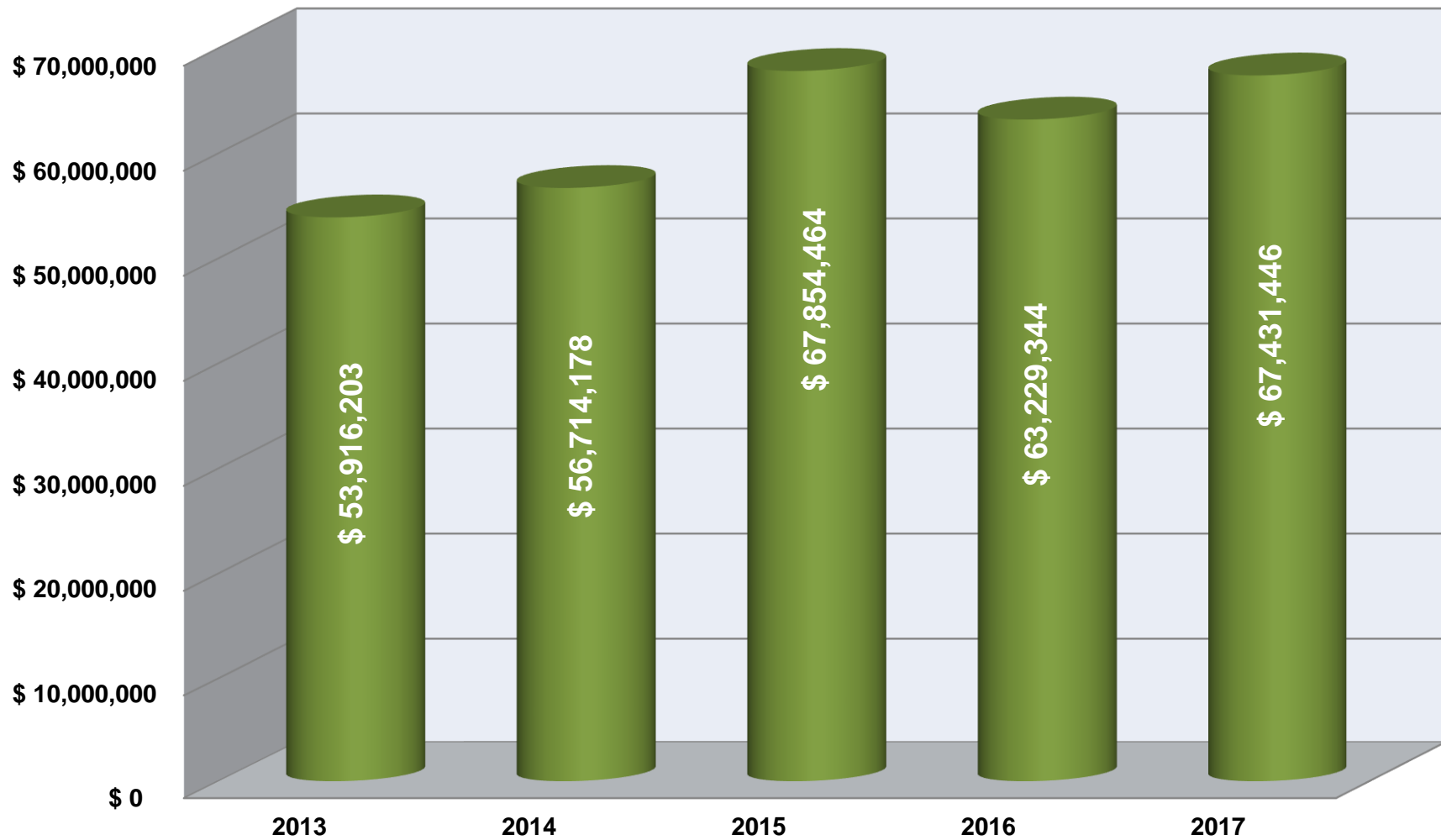
Annual Report December 31, 2017

Synopsis Review	I
Consolidated Financial Statements	II
Notes to Consolidated Financial Statements	III
Appendices	IV

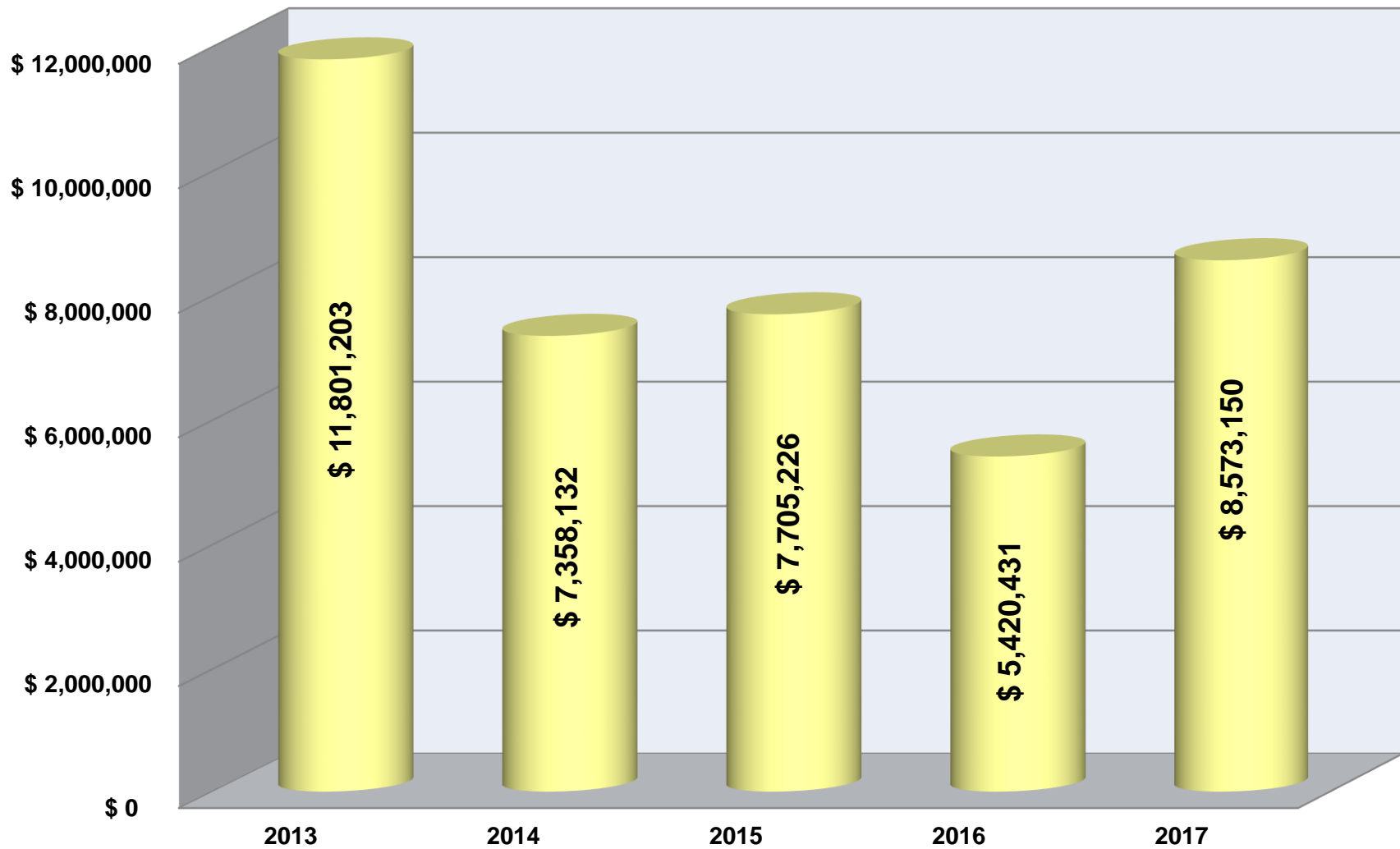
TABLE OF CONTENTS

Revenue – Block Funding (Secrétariat aux affaires autochtones)	1
Accumulated Operating Surplus – Block Funding	2
Total Contributions – Block Funding 2004-2017	3
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2017	4
Accumulated Operating Surplus Excluding Block Funding	5
Net Accumulated Financial Reserves	6
Sources of Revenue 2017	7
Expenditure 2017	8

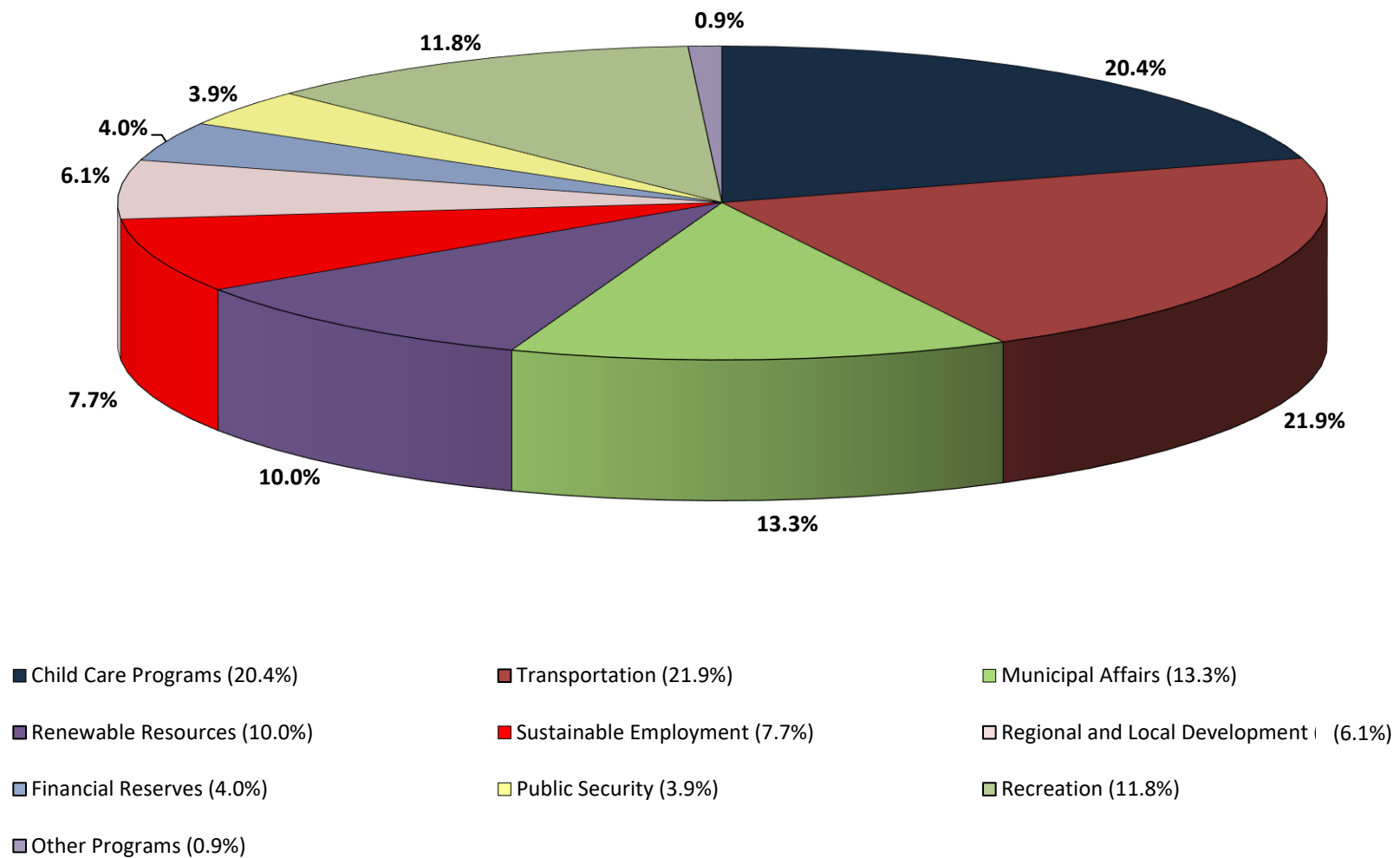
**Revenue - Block Funding
(Secrétariat aux affaires autochtones)**



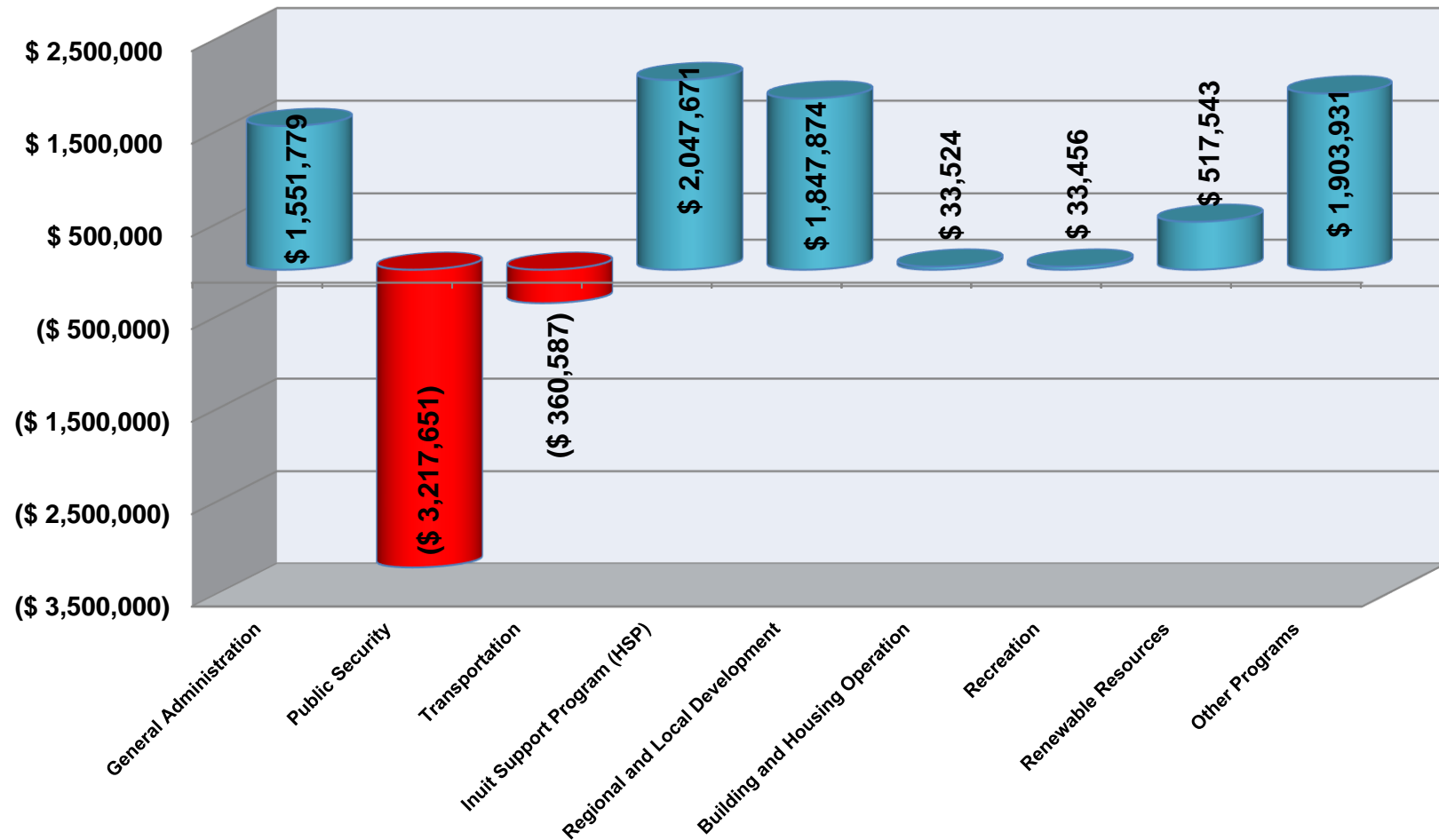
Accumulated Operating Surplus - Block Funding



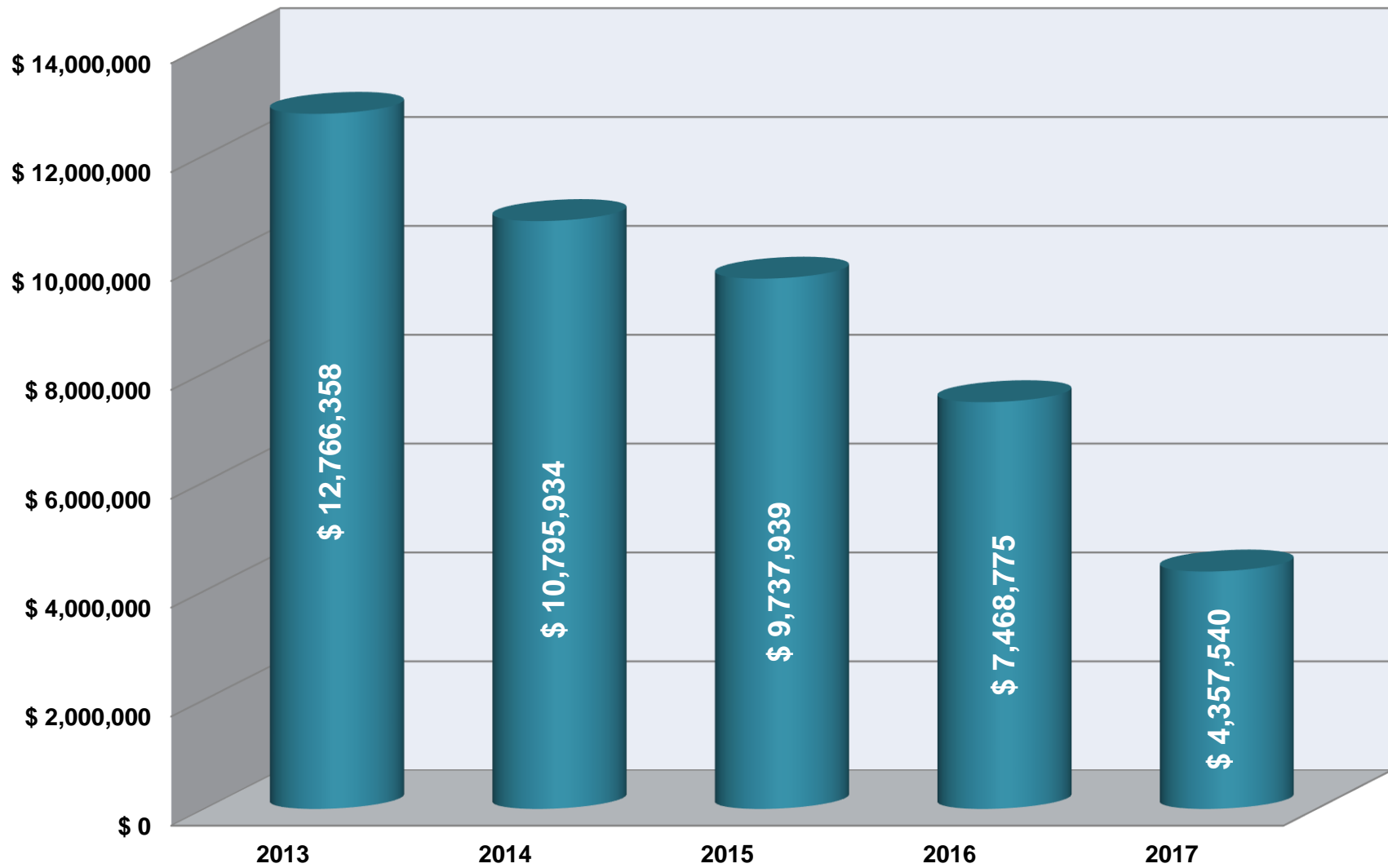
Total Contributions - Block Funding 2004-2017



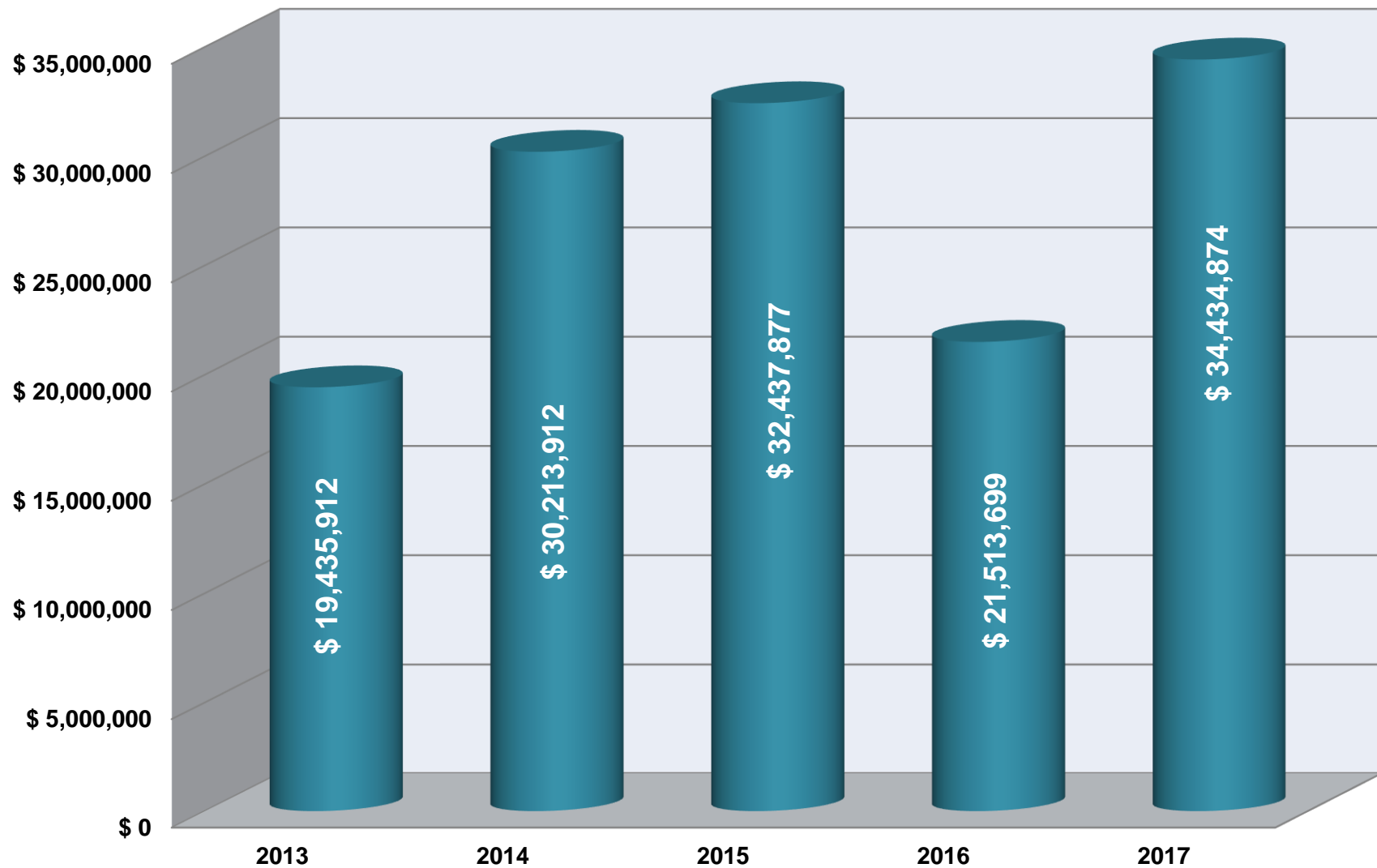
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2017



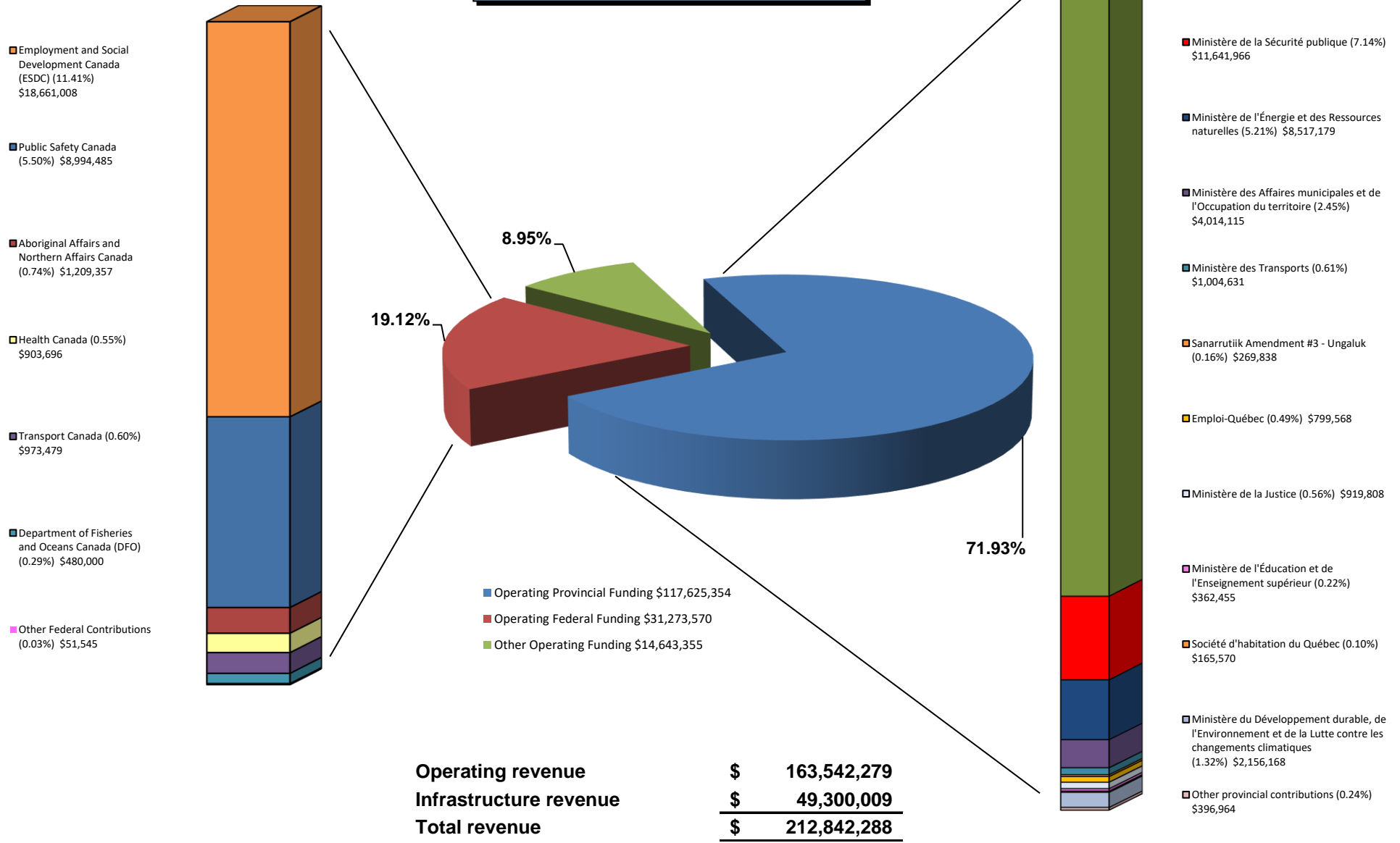
Accumulated Operating Surplus Excluding Block Funding



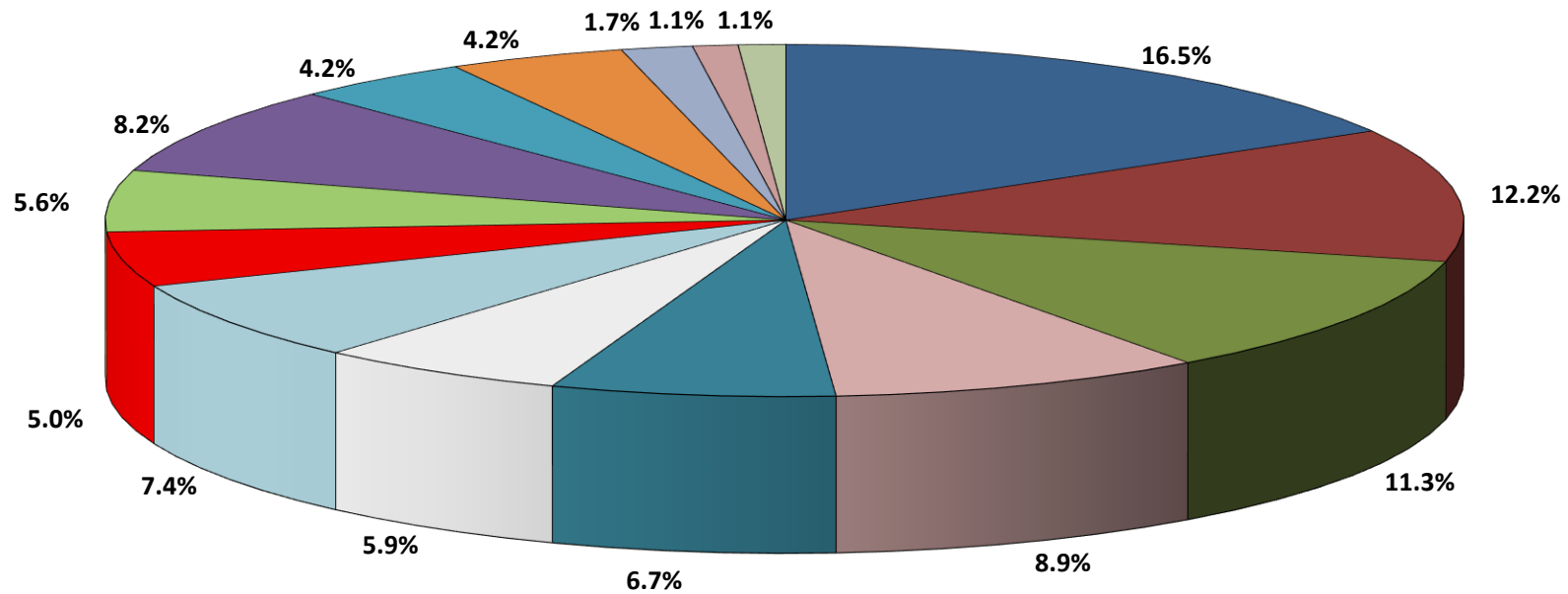
Net Accumulated Financial Reserves



Sources of revenue 2017



Expenditure 2017



- Child Care Programs (16.5%)
- Sustainable Employment (11.3%)
- Municipal Affairs (6.7%)
- General Administration (7.4%)
- Inuit Support Program for Hunting, Fishing and Trapping Activities (5.6%)
- Sanarrutik Agreement (4.2%)
- Regional and Local Development (1.7%)
- Other Programs (1.1%)
- Public Security (12.2%)
- Transportation (8.9%)
- Renewable Resources (5.9%)
- Building and Housing Operation (5.0%)
- Nunavik Cost of Living Reduction (8.2%)
- Tamaani Internet Services (4.2%)
- Recreation (1.1%)

Kativik Regional Government
Consolidated Financial Statements
December 31, 2017

TABLE OF CONTENTS

Independent Auditor's Report	1
Consolidated Financial Statements	
Consolidated Statement of Financial Position	3
Consolidated Statement of Variation of Net Financial Assets (Net Debt)	4
Consolidated Statement of Accumulated Operating Surplus (Deficit)	5
Consolidated Statement of Financial Reserves and Reserved Funds	6
Consolidated Statement of Surplus (Deficit) for the Year	7
Operating Surplus (Deficit) for the Year for Fiscal Purposes	9
Investing Surplus (Deficit) for the Year for Fiscal Purposes	10
Consolidated Cash Flow Statement	11

Independent Auditor's Report

To the Members of the Council of
Kativik Regional Government

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We have audited the accompanying consolidated financial statements of Kativik Regional Government, which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statement of variation of net financial assets (net debt), the consolidated statement of accumulated operating surplus (deficit), the consolidated statement of financial reserves and reserved funds, the consolidated statement of surplus (deficit) for the year and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

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

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Kativik Regional Government as at December 31, 2017 and the results of its operations, the variation of its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of matter

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

Raymond Chabot Grant Thornton LLP¹

Montréal
April 16, 2018

¹ CPA auditor, CA public accountancy permit no. A121667

Kativik Regional Government
Consolidated Statement of Financial Position
December 31, 2017

	<u>2017</u> \$	<u>2016</u> \$
FINANCIAL ASSETS		
Cash (Note 6)	36,884,064	16,798,265
Term deposits, interest rates varying from 0.3% to 1.53%, maturing in 2018	14,364,554	14,377,934
Contributions receivable	15,803,793	15,317,592
Accounts receivable	3,998,257	9,596,608
Investments and loans receivable (Note 3)	9,525,141	10,341,037
Long-term contributions to be recovered for repaying the long-term debt (Note 8 c))	201,304,305	204,299,825
	<u>281,880,114</u>	<u>270,731,261</u>
LIABILITIES		
Bank overdraft (Note 6)	14,186,067	22,909,997
Accounts payable and accrued liabilities	23,069,492	20,247,783
Deferred revenues (Note 7)	6,356,293	2,107,411
Long-term debt (Note 8 a))	215,789,404	219,859,225
Balances available under closed capital projects held by the Kativik Regional Government on behalf of the Northern Villages (Appendix G)	94,292	94,292
	<u>259,495,548</u>	<u>265,218,708</u>
NET FINANCIAL ASSETS (NET DEBT)	<u>22,384,566</u>	<u>5,512,553</u>
NON-FINANCIAL ASSETS		
Capital assets (Note 4)	154,047,046	192,280,700
Other non-financial assets – Prepaid expenses and inventories	3,422,085	2,708,265
	<u>157,469,131</u>	<u>194,988,965</u>
ACCUMULATED SURPLUS (DEFICIT)		
Accumulated operating surplus (deficit)	12,930,690	12,889,206
Financial reserves and reserved funds	17,835,919	549,975
	<u>30,766,609</u>	<u>13,439,181</u>
Net investment in long-term assets (Note 14)	149,087,088	187,062,337
	<u>179,853,697</u>	<u>200,501,518</u>

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

On behalf of the Council,

Member

Member

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

Year ended December 31, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
Surplus (deficit) for the year	<u>(20,647,820)</u>	<u>(23,002,519)</u>
Capital assets variation		
Acquisition of capital assets	(40,177,025)	(43,196,625)
Capital assets transferred to Northern Villages	61,396,526	41,753,762
Amortization of capital assets	<u>17,014,154</u>	<u>9,007,247</u>
	<u>38,233,655</u>	<u>7,564,384</u>
Other non-financial assets – Prepaid expenses and inventories variation	<u>(713,822)</u>	<u>274,821</u>
	<u>(713,822)</u>	<u>274,821</u>
Variation of net financial assets (net debt)	16,872,013	(15,163,314)
Net financial assets (net debt), beginning of year	<u>5,512,553</u>	<u>20,675,867</u>
Net financial assets (net debt), end of year	<u><u>22,384,566</u></u>	<u><u>5,512,553</u></u>

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

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

Year ended December 31, 2017

	Unappropriated surplus (deficit) (Appendix A) \$	Appropriated surplus (deficit) (Appendix A) \$	Balance, December 31, 2017 \$
<i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i>			
Balance, beginning of year	230,309	12,658,897	12,889,206
Surplus (deficit) for the year for fiscal purposes	<u>(3,421,419)</u>	<u>3,462,903</u>	<u>41,484</u>
Balance, end of year	<u><u>(3,191,110)</u></u>	<u><u>16,121,800</u></u>	<u><u>12,930,690</u></u>

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

Kativik Regional Government
Consolidated Statement of Financial Reserves and Reserved Funds
Year ended December 31, 2017

	Balance, January 1, 2017 \$	Transfer from operating activities – Interest \$	Transfer from (to) operating activities – Reserve \$	Transfer to investing activities \$	Balance, December 31, 2017 \$
FINANCIAL RESERVES					
Block Funding					
Buildings and houses	805,183	3,949			809,132
Child care centres – Buildings	10,005,322	49,072	1,032,358		11,086,752
Litigation	262,609	1,288			263,897
Information systems	326,015	1,599	(205,000)		122,614
Other					
Ministère des Transports, de la Mobilité durable et de l'Électrification des transports (Ministère des Transports) – Vehicles and heavy equipment (Note 9 a))	4,973,289	24,392			4,997,681
Buildings and houses	7,246,092	32,577	2,759,470		10,038,139
Rolling stock – Vehicles	125,011	613			125,624
Pivallutiit Northern Villages Projects	540,000		(421,075)		118,925
Socio-Economic Development Projects – Makigiarutiit I and II	5,103,694	25,920	822,417		5,952,031
Socio-Economic Development Projects – Balance available for future contributions (Note 10)	181,020		(156,000)		25,020
Treasury	11,409,119	50,305	(557,118)		10,902,306
Treasury – Internal loans (Note 17)	(19,463,655)		9,456,408		(10,007,247)
Financial Reserves	21,513,699	189,715	12,731,460	–	34,434,874
RESERVED FUNDS					
Financing of capital projects in progress (Appendix D)	(21,006,102)			4,364,769	(16,641,333)
Balances available under closed capital projects (Appendix F)	42,378				42,378
Reserved Funds	(20,963,724)	–	–	4,364,769	(16,598,955)
	549,975	189,715	12,731,460	4,364,769	17,835,919

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

Kativik Regional Government
Consolidated Statement of Surplus (Deficit) for the Year
Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,004,289	941,061	1,095,140
Rental and housing charges	1,579,356	1,526,326	1,608,972
Service charges and sales of equipment	418,229	404,031	251,085
Internal supervision and management fees	1,309,557	1,289,294	1,076,636
Landing and airport terminal building fees	1,211,842	1,295,600	1,211,193
Interest	475,000	461,126	440,204
Internet communications	6,708,360	6,406,085	5,843,125
Settlement and proceeds on insurance		645	300,554
Recuperation of accumulated surplus of Child care centres as of March 31		932,826	2,069,738
Other	258,418	439,911	402,585
	12,965,051	13,696,905	14,299,232
Contributions			
Provincial contributions	128,255,686	117,625,354	116,344,793
Federal contributions	29,749,558	31,273,570	26,612,362
Other	1,152,874	946,450	212,564
	159,158,118	149,845,374	143,169,719
Investments			
Ministère des Affaires municipales et de l'Occupation du territoire – Long-term debt		19,174,000	19,131,663
Ministère des Affaires municipales et de l'Occupation du territoire		136,870	89,192
Ministère des Transports		11,844	1,592,612
Ministère de l'Éducation et de l'Enseignement supérieur			177
Ministère de la Sécurité publique		21,714	3,777
Ministère de la Culture et des Communications		764,507	1,285,493
Industry Canada		15,000,000	
Makivik Corporation		630,000	400,000
Northern Village of Kuujjuaraapik		414,186	
Northern Village of Kangiqsujaq		313,653	
Northern Village of Inukjuak		(219,385)	885,000
Patrimoine Canada		415,845	
Sanarrutik Amendment #3 – Ungaluk			
Société Plan Nord		11,500,000	
Qaqqalik Landholding Corporation of Salluit		1,130,872	
Other		5,903	300
	–	49,300,009	23,388,214
	172,123,169	212,842,288	180,857,165

Kativik Regional Government
Consolidated Statement of Surplus (Deficit) for the Year
Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Municipal Affairs	13,149,675	10,429,656	11,368,713
General Administration	12,766,839	11,484,812	11,362,868
Public Security	18,533,519	18,970,237	17,719,293
Transportation	14,872,489	13,721,093	14,348,973
Inuit Support Program for Hunting, Fishing and Trapping Activities	9,405,930	8,724,389	8,876,723
Regional and Local Development	5,096,844	2,628,402	3,378,873
Sustainable Employment	19,132,516	17,320,742	18,416,904
Building and Housing Operations	8,328,957	7,810,981	8,140,891
Recreation	2,428,304	1,667,236	2,491,367
Child Care Programs	29,417,577	25,625,905	21,896,909
Renewable Resources	10,863,312	9,156,603	9,583,189
Other Programs	29,856,375	27,368,943	25,387,545
Capital assets transferred to Northern Villages		61,566,955	41,880,189
Amortization of capital assets		17,014,154	9,007,247
	173,852,337	233,490,108	203,859,684
Surplus (deficit) for the year	(1,729,168)	(20,647,820)	(23,002,519)

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

Kativik Regional Government
Operating Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	(1,729,168)	(20,647,822)	(23,002,519)
Investment revenues		(49,300,009)	(23,388,214)
	—	(49,300,009)	(23,388,214)
RECONCILIATION FOR FISCAL PURPOSES			
Capital assets			
Amortization of capital assets		17,014,154	9,007,247
Capital assets transferred to Northern Villages		61,566,955	41,880,189
	—	78,581,109	50,887,436
Loans and term deposits			
Capital repayment – Loans receivable	970,000	1,225,004	1,377,162
Provision (recovery) for interest on loans receivable		(103,991)	(1,506)
Provision (recovery) for doubtful loans		(244,387)	(184,184)
Write-off of doubtful loans		119,269	
	970,000	995,895	1,191,472
Financing			
Reimbursement of long-term debt	(23,243,820)	(23,243,820)	(22,320,447)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	13,368,219	13,368,219	12,719,596
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	19,981	19,981	25,304
Ministère des Transports – Long-term debt	5,202,600	5,202,600	5,290,800
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	892,300	892,300	790,400
Secrétariat aux affaires autochtones – Long-term debt	811,702	811,702	701,025
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,874,718	1,874,718	1,778,722
	(1,074,300)	(1,074,300)	(1,014,600)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(1,905,440)	(1,700,386)	(1,615,987)
Investing activities – Investments in loans receivable (Note 5 b))	(3,680,000)	(180,000)	(973,609)
Investing activities – Contribution to Capital Projects	(1,222,593)	6,288,172	(18,522,161)
Investing activities – Contribution from investment Financial reserves and reserved funds	(5,537,041)	(12,921,175)	960,045 10,924,178
Appropriation from accumulated surplus – Beginning of year	12,889,206		
	544,132	(8,513,389)	(9,227,534)
	439,832	69,989,315	41,836,774
Surplus (deficit) for the year for fiscal purposes	(1,289,336)	41,484	(4,553,959)

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

Kativik Regional Government
Investing Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2017

	2017 \$	2016 \$
REVENUE		
Revenue from investments		
Ministère des Affaires municipales et de l'Occupation du territoire – Long-term debt	19,174,000	19,131,663
Ministère des Affaires municipales et de l'Occupation du territoire	136,870	89,192
Ministère des Affaires municipales et de l'Occupation du territoire – Balances available		960,045
Ministère des Transports	11,844	1,592,612
Ministère de l'Éducation et de l'Enseignement supérieur		177
Ministère de la Sécurité publique	21,714	3,777
Ministère de la Culture et des Communications	764,507	1,285,493
Industry Canada	15,000,000	
Makivik Corporation	630,000	400,000
Northern Village of Kuujuaaraapik	414,186	
Northern Village of Kangiqsujaq	313,653	
Northern Village of Inukjuak	(219,385)	885,000
Patrimoine Canada	415,845	
Sanarrutik Amendment #3 – Ungaluk		
Société Plan Nord	11,500,000	
Qaqqalik Landholding Corporation of Salluit	1,130,872	
Other	5,903	300
	<u>49,300,009</u>	<u>24,348,259</u>
RECONCILIATION FOR FISCAL PURPOSES		
Expenditure		
Investment		
General Administration	(23,067,418)	(20,557,895)
Public Security		(372,559)
Transportation	(7,544,331)	(13,615,148)
Environmental Health	(2,509,681)	(3,038,572)
Urban Planning and Regional Development	(7,055,595)	(5,612,452)
Debt consolidation and refinancing costs	(170,429)	(126,426)
Research and Economic Development	(180,000)	(973,609)
	<u>(40,527,454)</u>	<u>(44,296,661)</u>
Financing		
Long-term financing – Adjustment		(300)
	<u>–</u>	<u>(300)</u>
Appropriations		
Operating activities – Treasury #99		(960,045)
Operating activities – Acquisition of capital assets (Note 5 a))	1,700,386	1,615,987
Operating activities – Investments in loans receivable (Note 5 b))	180,000	973,609
Operating activities – Contribution to Capital Projects	(6,288,172)	18,522,161
	<u>(4,407,786)</u>	<u>20,151,712</u>
	<u>(44,935,240)</u>	<u>(24,145,249)</u>
Surplus (deficit) for the year for fiscal purposes	<u>4,364,769</u>	<u>203,010</u>

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

Kativik Regional Government
Consolidated Cash Flow Statement
Year ended December 31, 2017

	<u>2017</u> \$	<u>2016</u> \$
OPERATING ACTIVITIES		
Surplus (deficit) for the year	(20,647,820)	(23,002,519)
Items not affecting liquidity		
Amortization of capital assets	17,014,154	9,007,247
Capital assets transferred to Northern Villages	61,566,955	41,880,189
	57,933,289	27,884,917
Net change in non-cash working capital items (Note 15)	11,468,921	(3,601,725)
Cash flows from operating activities	69,402,210	24,283,192
FINANCING ACTIVITIES		
Issuance of long-term debt	19,174,000	19,131,662
Refinancing of long-term debt	18,235,000	26,886,831
Capital repayment – Long-term debt	(23,243,821)	(22,318,147)
Capital repayment – Long-term debt refinancing	(18,235,000)	(26,886,831)
Long-term contributions to be recovered for repaying the long-term debt	2,995,520	2,171,584
Cash flows from financing activities	(1,074,301)	(1,014,901)
INVESTING IN CAPITAL ASSETS ACTIVITIES		
Acquisition of capital assets	(42,878,838)	(2,052,809)
Decrease (increase) in capital projects in progress	2,531,383	(41,270,236)
Cash flows from investing in capital assets activities	(40,347,455)	(43,323,045)
INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES		
Decrease (increase) in term deposits	13,379	2,515
Investments and loans receivable	815,896	217,863
Cash flows from investing in loans and term deposits activities	829,275	220,378
Net change in cash and cash equivalents	28,809,729	(19,834,376)
Cash and cash equivalents, beginning of year	(6,111,732)	13,722,644
Cash and cash equivalents, end of year	22,697,997	(6,111,732)
CASH AND CASH EQUIVALENTS		
Cash	36,884,064	16,798,265
Bank overdraft	(14,186,067)	(22,909,997)
	22,697,997	(6,111,732)

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

TABLE OF CONTENTS

Note 1 – Reporting Entity	1
Note 2 – Significant Accounting Policies	1
Note 3 – Investments and Loans Receivable	3
Note 4 – Capital Assets	10
Note 5 – Investing Activities	11
Note 6 – Bank Overdraft	11
Note 7 – Deferred Revenues	12
Note 8 – Long-Term Debt	13
Note 9 – Transport Operations	18
Note 10 – Commitments regarding the Resource Envelope for the Development of Inuit Communities	19
Note 11 – Sanarrutik Agreement	20
Note 12 – Isurruutiit Program	23
Note 13 – Block Funding Agreement	24
Note 14 – Net Investment in Long-term Assets	25
Note 15 – Net Change in Non-cash Working Capital Items	25
Note 16 – Contractual Obligations and Commitments	26
Note 17 – Financial Reserve – Treasury	27
Note 18 – Contingencies	28

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

1 - REPORTING ENTITY

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

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

2 - SIGNIFICANT ACCOUNTING POLICIES

Internal charges and transfers

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

Use of estimates

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

Appropriated surplus

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

Investments and loans receivable

The disbursements of loans receivable through Makigiarutiit I and II (#77, #177 and #85), and Makigiarutiit III (#88) are recognized as expenses in the consolidated statement of surplus (deficit) for the year. All capital repayments and interest collected during the year in relation with these loans are recognized as revenues in the consolidated statement of surplus (deficit) for the year. However, the investment in loans receivable is recorded at cost plus related accrued interest in the consolidated statement of financial position while an equivalent amount is recorded under the investment in long-term assets equity account. As at December 31, 2017, a provision for doubtful loans of \$1,298,600 (\$1,591,381 as at December 31, 2016), equivalent to 50% to 100% of loans in default, was recorded.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets

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

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

Capital projects of the Northern Villages

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

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

Cash and cash equivalents

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

Inventories

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

Revenue recognition

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

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

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Term deposits

Term deposits are recorded at cost.

3 - INVESTMENTS AND LOANS RECEIVABLE

a) The investments and loans receivable are as follows:

	<u>2017</u>	<u>2016</u>
	\$	\$
Loans receivable and investments approved under Regional and Local Development departments		
Makigiarutiit I and II (#77, #177 and #85) – Loans receivable	4,929,970	5,889,945
Makigiarutiit II (#85) – Investments	3,018,633	2,828,828
Makigiarutiit III (#88) – Loans receivable	2,875,138	3,213,645
	10,823,741	11,932,418
Provision for doubtful loans	(1,298,600)	(1,591,381)
	9,525,141	10,341,037

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

	<u>\$</u>
2018	1,635,073
2019	836,328
2020	701,532
2021	3,567,930
2022 and subsequent years	4,082,878
	10,823,741

All loans issued prior to January 1, 2017, for which the applicable repayment terms are not respected, have been classified under the 2022 and subsequent years.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

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

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable</u>			
Issued in 2006			
Arqivik Landholding Corporation of Tasiujaq (\$250,000) (10 years – 5.75%)	34,825	5,767	40,592
Issued in 2008			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	139,208	815	140,023
Iniitsiaq Women's Shelter (\$210,704) (15 years – 3.25%)	105,865	576	106,441
Issued in 2009			
Laval Fortin Adams Inc. (\$363,700) (15 years – 3.25%)	173,097	478	173,575
Povungnituk Cooperative Association – Hotel expansion (\$500,000) (10 years – 3%)	109,104	548	109,652
Salluit Cooperative Association (\$450,000) (10 years – 3%)	98,298	493	98,791
Pituvik Landholding Corporation of Inukjuak (\$187,000) (9 years – 0.5%)	16,942	4	16,946
Issued in 2010			
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	170,614	36	170,650
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	179,571	38	179,609
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	142,837	717	143,554
Issued in 2011			
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	115,866	369	116,235
Great Whale Cooperative Association (\$405,000) (15 years – 0.25%)	231,330	97	231,427

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
Loans receivable (Continued)			
Issued in 2011			
Koartak Cooperative Association (\$370,000) (15 years – 0.25%)	213,360	89	213,449
Tuvaaluk Landholding Corporation (\$210,000) (20 years – 0.25%)	131,789	55	131,844
Nunavik Rotors Inc. (\$500,000) (7 years – 0.25%)	77,871	17	77,888
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	142,364	30	142,394
Issued in 2013			
Nunabec Inc. (\$30,182) (10 years – 4.5%)	19,634	148	19,782
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	64,427	484	64,911
Charlie Adams (\$7,971) (4 years – without interest)	4,271		4,271
Hébergement Communautaire Uvatinut (\$205,000) (15 years – 3.75%)	167,566	534	168,100
Hébergement Communautaire Uvatinut (\$250,000) (15 years – 0.25%)	184,175	39	184,214
Tuvaaluk Landholding Corporation (\$148,000) (10 years – 1%)	75,139	126	75,265
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	360,887	307	361,194
Nunabec Inc. (\$197,718) (10 years – 1%)	123,538	207	123,745
Nunavik Enterprises (Kuujjuaq) (\$500,000) (10 years – 3%)	308,346	1,548	309,894
Saputik Landholding Corporation of Kangirsuk (\$250,000) (8 years – 3%)	130,195	332	130,527
Issued in 2014			
Pyramid Mountain Camp (\$30,200) (5 years – 4.5%)	10,165	39	10,204
Nunavik Rotors Inc. (\$474,650) (7 years – 1%)	258,158	219	258,377
Arqivik Landholding Corporation Iqaluppik Hotel (\$500,000) (15 years – 3%)	494,219	8,759	502,978
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	351,386	3,537	354,923
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	382,220	3,847	386,067
Auberge Kuujjuaq Inc. (\$420,000) (10 years – 3%)	235,900	1,184	237,084
Norman Weetaluktuk (\$2,600) (2 years – 3%)	489	13	502

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2015			
Arqivik Landholding Corporation (\$500,000) (15 years – 3%)	64,339	2,104	66,443
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	232,777	544	233,321
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	219,418	512	219,930
Plein Nord Inc. (\$29,000) (5 years – 2.75%)	14,819	35	14,854
Taqramiut Nipingat (\$158,000) (10 years – 2.5%)	126,684	269	126,953
Issued in 2016			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	19,127	41	19,168
Garage Windsum Enr. (\$4,000) (2 years – 2.5%)	2,009	21	2,030
Pyramid Mountain Camp – Acquisition of equipment (\$16,000) (4 years – 2.5%)	9,326	20	9,346
Tivic Inc. (\$113,000) (10 years – 2.5%)	101,599	216	101,815
Vincent Renaud (\$24,500) (6 years – 2.5%)	18,890	40	18,930
Billy Nowkawalk (\$8,000) (3 years – 4.5%)	5,937	228	6,165
	6,068,581	35,482	6,104,063
<u>Loans in default</u>			
Issued in 2001			
Willie Cain – Lunch's Restaurant (\$28,302) (5 years – without interest)	11,362		11,362
Issued in 2003			
Charlie's Restaurant (\$38,988) (5 years – 5.75%)	37,082	43,325	80,407
Samisa Epoo Pool Hall (\$19,761) (4 years – 6%)	17,619	19,347	36,966
Issued in 2004			
Emma's Café (\$13,639) (2 years – 5.25%)	13,639	13,848	27,487
Issued in 2005			
Ida Amagoaluk – Hair Dresser Shop – Puvirnituk (\$16,258) (4 years – 6.25%)	16,258	18,878	35,136
Punnik Camp Ltd. – Kuujjuaq – Camp acquisition (\$173,000) (10 years – 5.75%)	153,474	98,633	252,107
Johnny and Billy Cain Outfitters (Tasiujaq) – Camp acquisition and upgrade (\$24,765) (4 years – without interest)	11,175		11,175

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default (Continued)</u>			
Issued in 2008			
Fort Chimo Cooperative Association – Hotel expansion (\$250,000) (20 years – 3.5%)	136,457	799	137,256
Issued in 2009			
Paulusie Saviadjuk – Food services (\$41,624) (3 years – 0.25%)	41,135	317	41,452
Les Produits Fumés Iqalupijjait Enrg. – Expansion (\$25,000) (5 years – 0.25%)	11,185	61	11,246
Emudluk Fuel Inc. (\$100,860) (8 years – 0.5%)	8,891	7	8,898
Jobie Peters – Heavy equipment rental (\$119,000) (8 years – 0.25%)	29,835	73	29,908
Issued in 2010			
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	143,975	31	144,006
Issued in 2011			
Susie Oninak Saluarsiak Corner Store (\$23,800) (1 year – 4.5%)	17,491	1,221	18,712
Issued in 2012			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	307,310	261	307,571
Bob's Tires and Repair Shop (\$25,196) (3 years – 1%)	16,675	475	17,150
Issued in 2013			
Auberge Kuujjuaq Inc. (\$250,000) (10 years – 4.49%)	168,450	2,536	170,986
Mary Johannes (\$4,900) (1 year – without interest)	4,651		4,651
Alacie Suruslia (\$5,454) (3 years – without interest)	5,454		5,454
Qekehrriq Landholding Corporation of Akulivik (\$89,500) (5 years – 1%)	44,750	559	45,309
Issued in 2014			
Ikumak Services Inc. (\$125,000) (15 years – 3%)	123,377	784	124,161
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	8,951	170	9,121
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	810	46,149
Isa Sivuaraapik (\$3,150) (2 years – 3%)	3,150	220	3,370
Eva Kasudluak (\$12,447) (5 years – without interest)	12,447		12,447

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans in default (Continued)</u>			
Issued in 2015			
8523509 Canada Inc. – Kuujjuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	1,298	35,847
M.M.P. Industrie, Salluit (\$9,000) (1 year – 5.75%)		115	115
Putulik and Sons – Fish haversting and sales (\$37,000) (6 years – 5.75%)	29,886	288	30,174
Issued in 2016			
Asaluak Enterprises (Ricky Moorhouse) (\$8,000) (2 years – 2.5%)	6,911	117	7,028
Entreprises Munick Watkins (\$20,285) (3 years – 2.5%)	20,285	577	20,862
Rita Inukpuk Tukai Restaurant Inukjuak (\$5,000) (3 years – 3%)	5,000	248	5,248
Issued in 2017			
Johnny Peters (\$9,284) (2 years – without interest)	9,284		9,284
	<u>1,496,047</u>	<u>204,998</u>	<u>1,701,045</u>
<u>Investments</u>			
Issued in 2009			
Avataq Cultural Institute Inc. – Northern Delights Fine Inuit Herbal Tea (\$155,000) (155,000 class "J" preferred shares with cumulative dividends of 3.25% and redeemable in seven years)	155,000		155,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Investments (Continued)</u>			
Issued in 2013			
Nunavik Cooperative Development Fund (\$2,500,000)			
Fort Chimo Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Aupaluk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Payne Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
George River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Wakeham Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Povungnituk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Akudlivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Great Whale River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Tasiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Koartak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Salluit Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Ivujivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Inukjuak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Umiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Issued in 2016			
Avataa Explorations & Logistics Inc. (\$166,800) (Preferred shares, December 31, 2025 – 5.5%)	166,800	16,839	183,639
Issued in 2017			
Tasiujaq Cooperative Association (\$180,000) (Shares – 10 years)	180,000		180,000
	3,001,794	16,839	3,018,633
	10,566,422	257,319	10,823,741
Provision for doubtful loans	(1,094,879)	(203,721)	(1,298,600)
	9,471,543	53,598	9,525,141

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

4 - CAPITAL ASSETS

	2017		2016
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Allavik building	13,053,831	8,828,097	4,225,734
Police stations	19,638,543	11,588,419	8,050,124
Other buildings and houses	46,635,551	19,708,256	26,927,295
Vehicles	7,115,324	6,268,107	847,217
Equipment and office furniture	3,315,058	3,244,818	70,240
Housing furniture	2,679,083	2,555,347	123,736
Telecommunication infrastructure	58,561,488	24,831,432	33,730,056
Construction equipment	1,783,635	1,565,873	217,762
Vehicles – Transport (Note 9 a))	1,394,574	1,198,074	196,500
Heavy equipment – Transport (Note 9 a))	6,712,761	4,361,164	2,351,597
Marine infrastructure	46,577,450	8,151,054	38,426,396
	207,467,298	92,300,641	115,166,657
Water points and plans for Northern Villages	545,000	545,000	
Capital projects in progress (Appendix D)	38,880,389		38,880,389
	246,892,687	92,845,641	154,047,046
			102,978,723
			192,280,700

The amortization expense for the year ended December 31, 2017 amounted to \$17,014,154 (\$9,007,247 in 2016).

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

5 - INVESTING ACTIVITIES

- a) The transfers to investing activities related to the acquisition of capital assets in 2017 are detailed as follows:

	Housing furniture and tools	Office furniture and equipment	Vehicles, immovable and major renovations	Total
	\$	\$	\$	\$
Transports Québec Airports (#310, #311, #313 to #324)	(65,116)		(1,078,574)	(1,143,690)
Allavik Building (#17)		(9,326)		(9,326)
Capital projects management (#28)		(14,912)		(14,912)
Building maintenance (#27)	(12,063)		(130,993)	(143,056)
KRG Houses (#74)	(29,905)			(29,905)
KRPF – Operations (#205 to #223)	(10,180)		(236,026)	(246,206)
Kuururjuaq Park – Operations (#63)	(6,494)	(5,328)		(11,822)
Uumajuit (#53)			(84,531)	(84,531)
Transport Canada Airport (#312)	(16,938)			(16,938)
	<u>(140,696)</u>	<u>(29,566)</u>	<u>(1,530,124)</u>	<u>(1,700,386)</u>

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

	2017	2016
	\$	\$
Makigiarutiit I and II (#77, #177 and #85) – Loans and investment	180,000	497,800
Makigiarutiit III (#88) – Loans and investment		475,809
	<u>180,000</u>	<u>973,609</u>

6 - BANK OVERDRAFT

The Kativik Regional Government has authorized lines of credit that bear interest at prime rate and that are authorized by the Quebec Government. The lines of credit are renewable annually and are limited to a total of \$8,500,000 for the General Operations; \$20,754,000 for Isurruutiit Projects; \$15,000,000 for Tamaani Phase IV; \$9,047,000 for Pivaliutiit III; \$1,000,000 for Sustainable Employment Programs and \$1,000,000 for the Kativik Regional Police Force.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

7 - DEFERRED REVENUES

The deferred revenues are detailed as follows:

	<u>2017</u>	<u>2016</u>
	\$	\$
Ministère de la Justice (#89)	326,242	454,468
Aboriginal Affairs and Northern Development Canada (Sustainable Employment – Illiviq)	155,779	108,190
Aboriginal Affairs and Northern Development Canada (#76)	137,688	137,688
Aboriginal Affairs and Northern Development Canada (#175)	95,000	95,000
Health Canada – Aboriginal Head Start (#43)		254,366
Emploi-Québec (Sustainable Employment)		495,670
Ministère de la Sécurité publique (#205 to #223)	2,343,134	90,097
Ministère de l'Énergie et des Ressources naturelles (#57)	61,106	71,221
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques (#69)	2,271,443	
Makivik Corporation (#51)	600,000	
Société d'habitation du Québec (#70)		79,921
Glencore Ice Monitoring (#61)	15,555	62,222
Arctic Net (#61)	11,875	11,875
Ministère des Transports (#91)	43,550	43,549
Employment and Social Development Canada (Sustainable Employment)	294,921	203,144
	<u>6,356,293</u>	<u>2,107,411</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT

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

		<u>2017</u>	<u>2016</u>
		\$	\$
Bonds, sixty-eighth series, issued September 9, 2009, bearing interest from 1.25% to 4.45% and maturing as follows			
Bonds, due September 9, 2019	2,267,000		
Bonds, renewable as at September 9, 2019	8,898,000	11,165,000	11,165,000
Bonds, sixty-ninth series, issued December 9, 2009, bearing interest from 1.2% to 4.25% and maturing as follows			
Bonds, due December 9, 2019	1,521,000		
Bonds, renewable as at December 9, 2019	5,032,000	6,553,000	6,553,000
Bonds, seventy-first series, issued July 7, 2010, bearing interest from 1.6% to 4.55% and maturing as follows			
Bonds, due July 7, 2020	726,000		
Bonds, renewable as at July 7, 2020	4,087,000	4,813,000	4,813,000
Bonds, seventy-fourth series, issued March 9, 2011, bearing interest from 1.6% to 4.1% and maturing as follows			
Bonds, due March 9, 2021	580,000		
Bonds, renewable as at March 9, 2021	4,805,000	5,385,000	5,385,000
Bonds, seventy-fifth series, issued May 10, 2011, bearing interest from 1.5% to 4.1% and maturing as follows			
Bonds, due May 10, 2021	1,402,000		
Bonds, renewable as at May 10, 2021	2,573,000	3,975,000	3,975,000
Bonds, seventy-eighth series, issued October 12, 2011, bearing interest from 1.7% to 4% and maturing as follows			
Bonds, due October 12, 2021	912,000		
Bonds, renewable as at October 12, 2021	1,831,000	2,743,000	2,743,000
Bonds, eighty-third series, issued December 13, 2012, bearing interest from 1.5% to 3.3% and maturing as follows			
Bonds, renewable as at December 13, 2022	7,428,000	7,428,000	15,306,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT (Continued)

		<u>2017</u>	<u>2016</u>
		\$	\$
Bonds, eighty-fourth series, issued March 13, 2013, bearing interest from 1.5% to 3.2% and maturing as follows			
Bonds, due March 13, 2018	1,261,000		
Bonds, renewable as at March 13, 2018	6,846,000		
Bonds, renewable as at March 13, 2023	<u>6,850,000</u>	14,957,000	16,185,000
Bonds, eighty-fifth series, issued June 12, 2013, bearing interest from 1.4% to 3.2% and maturing as follows			
Bonds, due June 12, 2018	1,352,000		
Bonds, renewable as at June 12, 2018	3,918,000		
Bonds, renewable as at June 12, 2023	<u>2,696,000</u>	7,966,000	9,284,000
Bonds, eighty-sixth series, issued November 6, 2013, bearing interest from 1.55% to 3.75% and maturing as follows			
Bonds, due November 6, 2018	1,813,000		
Bonds, renewable as at November 6, 2018	6,638,000		
Bonds, renewable as at November 6, 2023	<u>3,936,000</u>	12,387,000	14,136,000
Bonds, eighty-seventh series, issued March 26, 2014, bearing interest from 1.5% to 3.55% and maturing as follows			
Bonds, due March 26, 2018	1,151,000		
Bonds, due March 26, 2019	1,186,000		
Bonds, renewable as at March 26, 2019	6,343,000		
Bonds, renewable as at March 26, 2024	<u>3,385,000</u>	12,065,000	13,180,000
Bonds, eighty-eighth series, issued July 9, 2014, bearing interest from 1.3% to 3.25% and maturing as follows			
Bonds, due July 9, 2018	3,020,400		
Bonds, due July 9, 2019	854,000		
Bonds, renewable as at July 9, 2019	3,423,000		
Bonds, renewable as at July 9, 2024	<u>3,724,000</u>	11,021,400	13,948,200
Loans with Caisse centrale Desjardins, issued September 29, 2014, bearing interest at 2.49% and 2.69% and maturing as follows			
Bonds, due September 29, 2018	271,576		
Bonds, due September 29, 2019	271,576		
Bonds, renewable as at September 29, 2019	<u>1,013,637</u>	1,556,789	1,828,365

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT (Continued)

		<u>2017</u>	<u>2016</u>
		\$	\$
Bonds, ninetieth series, issued			
December 3, 2014, bearing interest from			
1.4% to 3.25% and maturing as follows			
Bonds, due December 3, 2018	1,859,000		
Bonds, due December 3, 2019	416,000		
Bonds, renewable as at December 3, 2019	6,952,000		
Bonds, renewable as at December 3, 2024	<u>2,224,000</u>	11,451,000	13,251,000
Bonds, ninety-first series, issued			
April 1, 2015, bearing interest from			
1.3% to 1.75% and maturing as follows			
Bonds, due April 1, 2018	505,000		
Bonds, due April 1, 2019	516,000		
Bonds, due April 1, 2020	528,000		
Bonds, renewable as at April 1, 2020	<u>6,121,000</u>	7,670,000	8,164,000
Bonds, ninety-second series, issued			
June 16, 2015, bearing interest from			
1.3% to 2% and maturing as follows			
Bonds, due June 16, 2018	964,000		
Bonds, due June 16, 2019	983,000		
Bonds, due June 16, 2020	313,000		
Bonds, renewable as at June 16, 2020	<u>3,785,000</u>	6,045,000	6,991,000
Bonds, ninety-third series, issued			
October 28, 2015, bearing interest from			
1.4% to 3.25% and maturing as follows			
Bonds, due October 28, 2018	944,000		
Bonds, due October 28, 2019	972,000		
Bonds, due October 28, 2020	999,000		
Bonds, renewable as at October 28, 2020	3,971,000		
Bonds, renewable as at October 28, 2025	<u>1,920,000</u>	8,806,000	9,725,000
Loans with Caisse centrale Desjardins, issued			
November 3, 2015, bearing interest at			
2.97% and maturing as follows			
Bonds, due November 3, 2018	224,801		
Bonds, due November 3, 2019	231,477		
Bonds, due November 3, 2020	238,351		
Bonds, due November 3, 2021	245,428		
Bonds, due November 3, 2022	252,716		
Bonds, due November 3, 2023 and			
subsequent years	<u>804,075</u>	1,996,848	2,215,166

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT (Continued)

		<u>2017</u>	<u>2016</u>
		\$	\$
Bonds, ninety-fifth series, issued			
March 9, 2016, bearing interest from			
1.3% to 2% and maturing as follows			
Bonds, due March 9, 2018	2,930,000		
Bonds, due March 9, 2019	3,022,000		
Bonds, due March 9, 2020	3,117,000		
Bonds, due March 9, 2021	1,274,000		
Bonds, renewable as at March 9, 2021	<u>7,662,000</u>	18,005,000	20,845,000
Bonds, ninety-sixth series, issued			
June 22, 2016, bearing interest from			
1.2% to 2.55% and maturing as follows			
Bonds, due June 22, 2018	883,000		
Bonds, due June 22, 2019	904,000		
Bonds, due June 22, 2020	925,000		
Bonds, due June 22, 2021	948,000		
Bonds, renewable as at June 22, 2021	4,573,000		
Bonds, renewable as at June 22, 2026	<u>2,550,000</u>	10,783,000	11,645,000
Loans with Caisse centrale Desjardins, issued			
August 31, 2016, bearing interest from			
1.84% to 1.95% and maturing as follows			
Bonds, due August 31, 2018	550,295		
Bonds, due August 31, 2019	560,656		
Bonds, due August 31, 2020	571,212		
Bonds, due August 31, 2021	581,966		
Bonds, renewable as at August 31, 2021	<u>901,238</u>	3,165,367	3,705,494
Bonds, ninety-eighth series, issued			
October 12, 2016, bearing interest from			
1.2% to 1.75% and maturing as follows			
Bonds, due October 12, 2018	1,409,000		
Bonds, due October 12, 2019	1,439,000		
Bonds, due October 12, 2020	1,471,000		
Bonds, due October 12, 2021	623,000		
Bonds, renewable as at October 12, 2021	<u>3,501,000</u>	8,443,000	9,823,000

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT (Continued)

	<u>2017</u>	<u>2016</u>
	\$	\$
Bonds, ninety-ninth series, issued		
March 22, 2017 bearing interest from		
1.2% to 2.85% and maturing as follows		
Bonds, due March 22, 2018	1,873,000	
Bonds, due March 22, 2019	1,917,000	
Bonds, due March 22, 2020	1,964,000	
Bonds, due March 22, 2021	2,013,000	
Bonds, due March 22, 2022	2,062,000	
Bonds, renewable as at March 22, 2022	8,755,000	
Bonds, renewable as at March 22, 2027	<u>2,646,000</u>	21,230,000
Bonds, hundredth series, issued		
May 24, 2017, bearing interest from		
1.15% to 1.85% and maturing as follows		
Bonds, due May 24, 2018	642,000	
Bonds, due May 24, 2019	656,000	
Bonds, due May 24, 2020	671,000	
Bonds, due May 24, 2021	684,000	
Bonds, due May 24, 2022	699,000	
Bonds, renewable as at May 24, 2022	<u>3,909,000</u>	7,261,000
Bonds, hundred and first series, issued		
December 5, 2017, bearing interest from		
1.75% to 2.35% and maturing as follows		
Bonds, due December 5, 2018	1,325,000	
Bonds, due December 5, 2019	1,364,000	
Bonds, due December 5, 2020	1,405,000	
Bonds, due December 5, 2021	1,446,000	
Bonds, due December 5, 2022	1,489,000	
Bonds, renewable as at December 5, 2022	<u>1,889,000</u>	8,918,000
Loans reimbursed or renewed during the year		14,993,000
	<u><u>215,789,404</u></u>	<u><u>219,859,225</u></u>

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

	\$
2018	40,380,073
2019	50,742,346
2020	30,892,562
2021	36,555,633
2022	26,483,716
2023 and subsequent years	<u>30,735,074</u>
	<u><u>215,789,404</u></u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

8 - LONG-TERM DEBT (Continued)

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

	<u>2017</u> \$	<u>2016</u> \$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Occupation du territoire	144,997,438	138,992,857
Contribution from Northern Villages financed by the Ministère de l'Éducation et de l'Enseignement supérieur – Sports facilities	9,144,748	11,019,466
Contribution from Northern Villages financed by the Secrétariat aux affaires autochtones – Sports facilities	4,722,158	5,535,860
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	3,565,700	4,170,200
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Occupation du territoire – Programme d'infrastructures Québec – Municipalités – Sports facilities	1,065,000	1,261,800
Contribution from the Ministère des Affaires municipales et de l'Occupation du territoire	108,161	128,142
Contribution from the Ministère des Transports	35,712,800	40,915,400
Contribution from the Ministère de la Sécurité publique	1,988,300	2,276,100
	<u>201,304,305</u>	<u>204,299,825</u>

9 - TRANSPORT OPERATIONS

- a) As per the Agreement concerning Block Funding for the Kativik Regional Government (Sivunirmut Agreement) between the Quebec Government and the Kativik Regional Government, the Ministère des Transports agreed to transfer all airport equipment for a cash consideration of \$1. The total value of those equipment, as per the agreement, is established at \$5,245,893. The equipment to be returned by the KRG at the end of the agreement must be of an equivalent value. In the event the total value of the equipment returned would be inferior to that sum, the KRG will have to compensate financially the Ministère des Transports for the amount of the difference. To that effect and in order to comply with its obligations, the KRG has appropriated an amount of \$4,997,681 to the financial reserve as at December 31, 2017.
- b) In accordance with the Transports Canada agreement, other assets on the premises (inventory and assets totalling \$125,000) are to be considered as consumable items and are to be replaced by the KRG within the authorized operation budget. At the expiration of the agreement, the KRG will be responsible to transfer to Transports Canada assets of an equivalent value or to reimburse the amount representing the value of the shortages.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

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

MAKIGIARUTIIT PROGRAM (Economic Development Projects)

Loans approved and disbursed as well as capital repayments made during the year ended December 31, 2017 are recorded under Investments and loans receivable. However, certain loans approved during the year or during previous years were not disbursed yet at year-end.

The loans are detailed as follows:

	\$
Makigiarutiit I and II (#77, #177 and #85)	
Charlie Arngak – Corner store expansion	1,020
Margaret Mina & Orlando Eugene Partnership	12,000
Raymond Mickpegak	12,000
	<u>25,020</u>

An equivalent amount totalling \$25,020 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

	\$
Makigiarutiit III (#88)	
Qiniqtiq Landholding Corporation – Hotel/office facility	500,000
Ikumak Services Inc. – Kuujjuaq expansion	25,000
Qaqqalik Landholding Corporation	71,321
Payne Bay Cooperative Association – Construction of new store	500,000
	<u>1,096,321</u>

As at December 31, 2017, no financial reserve was set aside for the financing of these loans. However, the funding balance remaining in the agreement with the Secrétariat aux affaires autochtones for future loans amounted to \$8,075,492, with an accumulated surplus of \$998,176 as at December 31, 2017.

PIVALLIUTIIT PROGRAM (Community Infrastructure Projects)

Pivalliutiit II

The total amount available under the Pivalliutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 (14 x \$90,000) for management fees). The Kativik Regional Government (KRG) decided, in 2010, to allocate the full amount of \$14,000,000 towards the project and to renounce to its management fees. As at December 31, 2016, funding applications totalling \$13,955,000 have been submitted by the Northern Villages under the program and approved by the KRG. As at December 31, 2017, a total of \$1,141,075 was disbursed by the KRG to thirteen communities, leaving an amount of \$118,925 to be disbursed. An equivalent amount (\$118,925) is set aside in the financial reserves.

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

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

Pivallitiit III

The total amount available under the Pivallitiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital projects management (#28)). As at December 31, 2017, funding applications totalling \$11,530,000 have been submitted by the Northern Villages and Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

11 - SANARRUTIK AGREEMENT

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

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

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

11 - SANARRUTIK AGREEMENT (Continued)

Tourism (Section 2.4)

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

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

Regarding the Ulittaniujalik national park project, all the steps leading to the creation of the park have been completed. Ulittaniujalik National Park has been created in 2017.

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

Community and Economic Development (Section 2.5)

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

Pursuant to a memorandum of agreement, Makivik and the KRG distribute the funding for community and economic development. Makivik is responsible for allocating a third of the annual funding to Inuit organizations, and the balance is divided equally between Makivik and the KRG for allocation to community and economic development projects. In 2017, the KRG received \$7,325,761 (\$7,182,962 in 2016) from the Sanarrutik Agreement.

Block Funding (Section 3)

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

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

11 - SANARRUTIK AGREEMENT (Continued)

Local Roads (Section 4.1)

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

Marine Infrastructure (Section 4.2)

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

Police Services (Section 4.3)

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

Correctional Services (Section 4.4)

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

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

11 - SANARRUTIK AGREEMENT (Continued)

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

Wildlife Management and Enforcement (Section 4.5)

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

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

Public Tenders (Section 4.6)

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

12 - ISURRUUTIIT PROGRAM

Fourth Capital Plan (Isurruutiit IV)

On April 23, 2015, an agreement was signed with the Ministère des Affaires municipales et de l'Occupation du territoire and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$100 million over an estimated five-year period. As of December 31, 2017, total expenditures incurred by the KRG under the agreement were \$21,492,911, the total value of approved projects is \$45,310,000 and \$12,946,000 has been financed.

Third Capital Plan (Isurruutiit III)

On April 29, 2011, an agreement was signed with the Ministère des Affaires municipales et de l'Occupation du territoire and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$82.3 million over an estimated five-year period. On September 27, 2013, an amendment was signed in order to increase the funding to \$100,998,800. As of December 31, 2017, total expenditures incurred by the KRG under the agreement were \$100,793,658, the total value of approved projects was \$100,998,800 and \$100,544,000 has been financed.

Kativik Regional Government
Notes to Consolidated Financial Statements
 December 31, 2017

12 - ISURRUUTIIT PROGRAM (Continued)

First and Second Capital Plan

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

13 - BLOCK FUNDING AGREEMENT

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

Since 2004, the Sivunirmut Agreement has been amended 12 times and now comprises 21 mandates. Moreover, the parties have agreed to revise Appendix B every five years to assess the pertinence of maintaining or modifying the established mandates, taking into account Quebec-Government orientations; a first revision was carried out in 2007. Specifically, in the event that Quebec modifies a law or regulation, implements a new program or decides to transfer to the KRG the management of a program, subject to the KRG's acceptance of the related responsibilities, terms and conditions, Appendix B and the attendant funding may be adjusted accordingly.

In 2017, the indexed amount of \$67,431,446 (\$63,229,344 in 2016) was paid by Quebec to the KRG under the Sivunirmut Agreement. The KRG is entirely responsible for any deficit incurred in the delivery of its mandates and, at the end of each year, may use any surplus according to the priorities it sets, provided they comply with the established mandates. The KRG may also create reserves with this funding under certain conditions and for specific purposes listed in the agreement. The funding provided under the Sivunirmut Agreement is not intended for any expenditure related to exceptional circumstances which were not reasonably foreseeable at the time the agreement was entered into.

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

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

14 - NET INVESTMENT IN LONG-TERM ASSETS

	2017	2016
	\$	\$
Investment in capital assets	154,047,046	192,280,700
Investment in loans receivable	9,525,141	10,341,037
Investment in long-term debt	(14,485,099)	(15,559,400)
Net investment in long-term assets, end of year	<u>149,087,088</u>	<u>187,062,337</u>

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

	2017	2016
	\$	\$
Balance, beginning of year	<u>187,062,337</u>	<u>193,829,690</u>
Additions		
Acquisition of capital assets	42,878,838	2,052,809
Increase in capital projects in progress	38,647,068	41,707,060
Acquisition of investments and loans receivable	180,000	973,609
Provision (recovery) for doubtful loans	244,387	184,184
Provision for interest on loans receivable	103,990	1,506
Write-off of doubtful loans	(119,269)	
Increase in long-term contributions to be recovered for repaying the long-term debt	(2,995,520)	(2,171,584)
Capital repayments of long-term debt	41,478,821	49,204,978
	<u>120,418,315</u>	<u>91,952,562</u>
Disposals		
Capital projects closed during the year	102,745,406	42,317,013
Amortization of capital assets	17,014,154	9,007,247
Capital repayments – Loans receivable	1,225,004	1,377,162
Issuance of long-term debt	19,174,000	19,131,662
Refinancing of long-term debt	18,235,000	26,886,831
	<u>158,393,564</u>	<u>98,719,915</u>
Balance, end of year	<u>149,087,088</u>	<u>187,062,337</u>

15 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	2017	2016
	\$	\$
Contributions receivable	(486,201)	(2,231,016)
Accounts receivable	5,598,351	(4,028,196)
Other non-financial assets – Prepaid expenses and inventories	(713,820)	274,821
Accounts payable and accrued liabilities	2,821,709	2,082,272
Deferred revenues	4,248,882	300,394
	<u>11,468,921</u>	<u>(3,601,725)</u>

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS

- a) The Kativik Regional Government (KRG) has entered into contractual obligations which, as at December 31, 2017, for the next years, are as follows:

	\$
2018	5,470,564
2019	5,330,867
2020	5,281,310
2021	3,953,280
2022 and subsequent years	<u>20,036,021</u>

- b) In addition to the above-mentioned obligations, KRG has entered into contractual agreements with the Northern Villages in relation with the Economic and Community Development Fund (job creation) under the Sanarrutik Agreement. From those contractual agreements approved by the Council, during the financial year 2017, and amounting to \$4,403,131, a balance of \$1,967,318 was recorded as payable as at December 31, 2017 and is detailed as follows:

	\$
Northern Village of Kangiqsualujjuaq	162,447
Northern Village of Kuujjuaq	347,289
Northern Village of Tasiujaq	70,261
Northern Village of Aupaluk	51,036
Northern Village of Kangirsuk	55,703
Northern Village of Quaqtaq	80,117
Northern Village of Kangiqsujuaq	67,796
Northern Village of Salluit	127,159
Northern Village of Ivujivik	153,972
Northern Village of Akulivik	60,571
Northern Village of Puvirnituq	280,073
Northern Village of Inukjuak	294,522
Northern Village of Umiujaq	93,346
Northern Village of Kuujjuaraapik	<u>123,026</u>
	<u>1,967,318</u>

During the 2018 financial year, pursuant to the reception of the financial statements of the Northern Villages, the adjustment, related to the actual amounts, payable or receivable, will be recognized.

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

17 - FINANCIAL RESERVE – TREASURY

The Kativik Regional Government (KRG) has financed the construction, renovation and purchase of capital assets from its own monetary reserve (Treasury). The balance as at December 31, 2017 of these internal loans is detailed as follows:

	<u>2017</u> \$	<u>2016</u> \$
Issued in 2000		
Building extension (to be reimbursed by Allavik Building (#17)), bearing interest at 5% and maturing in December 2021 (\$3,600,000)	720,000	900,000
Issued in 2006		
Police station projects (to be reimbursed by Police Stations – Building operations (#14 and #204)), bearing interest at 5% and maturing in December 2026 (\$541,796)	309,803	336,462
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	1,809,789	1,965,609
Issued in 2007		
Warehouse (to be reimbursed by Building Maintenance (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	1,793,911	1,929,267
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	341,557	367,329
Issued in 2009		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	3,116,560	3,302,251
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	254,868	270,054
Issued in 2011		
Police station projects (to be reimbursed by Police Stations – Building operations (#14 and #204)), bearing interest at 5% and maturing in December 2021 (\$152,864)	70,404	85,917
Issued in 2013		
Police stations Kuujuaq and Kuujjuaraapik (to be reimbursed by Police Stations – Building operations (#14)), bearing interest at 5% and maturing in December 2033 (\$1,828,728)	1,590,355	1,654,378
Issued in 2016		
Bandwidth capacity and network infrastructure (to be reimbursed by Tamaani Internet Service (#7)), bearing interest at 5% and maturing in December 2019 (\$7,500,000)		7,500,000
	10,007,247	18,311,267

Kativik Regional Government
Notes to Consolidated Financial Statements
December 31, 2017

17 - FINANCIAL RESERVE – TREASURY (Continued)

The reimbursements for the next years are detailed as follows:

	\$
2018	835,592
2019	868,748
2020	903,581
2021	940,176
2022	778,713
2023 and subsequent years	5,680,437
	<u>10,007,247</u>

18 - CONTINGENCIES

The Kativik Regional Government (KRG) is involved in certain litigations. At the present time, it is impossible to determine the final amount that the KRG may have to pay regarding these litigations. The KRG believes that the total amount of the contingent obligations will not have a material and adverse effect on its financial position. However, a provision and a reserve totalling \$891,482 have been recorded as potential determinable liabilities in these consolidated financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the consolidated statement of surplus (deficit) for the year of the financial year in which the settlement occurs.

TABLE OF CONTENTS

Appendix A – Consolidated Statement of Accumulated Operating Surplus (Deficit) by Department	1
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department	
Block Funding	
Block Funding (#100)	4
Municipal Affairs	
Elected Members and Officers (#10 and #11)	6
Technical Assistance Program (#22, #24 and #26)	7
Long-Term Debt Financing (#9)	8
Land Use Master Plan (#29)	9
General Administration	
Administration (#12)	10
Finance Services (#15)	11
Legal Services (#20)	12
Communications (#19)	13
Human Resources (#48)	14
Training Program (#47)	15
Succession Management Plan (#148)	16
Capital Projects Management (#28)	17
Network and Internet Management (#13)	18
Public Security	
KRPF – Operations (#205 to #223)	19
KRPF – Prison Guarding Services (#255 to #273)	21
KRPF – Transportation of Detained Persons (#295)	22
KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23
KRPF – Crime Prevention (#201)	24
Civil Security – Operations (#25)	25
Search and Rescue Boat Maintenance (#296)	26
Fire Fighter Training Program (#298)	27

TABLE OF CONTENTS (Continued)

Transportation	
Transports Québec Airports (#310, #311, #313 to #324)	28
Transport Canada Airport (#312)	30
Marine Infrastructure Maintenance (#331)	32
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33
Regional Public Transit (#79)	34
Inuit Support Program for Hunting, Fishing and Trapping Activities	
HSP – Administration Program (#50)	36
HSP – Regional Fund (#51)	37
HSP – Local Fund (#52)	39
Regional and Local Development	
Regional Development Fund – Administration (#71)	40
Regional Development Fund – Projects (#72)	41
Community Economic Development Organization (CEDO) (#76)	43
Makigiarutiit I and II (#77, #177 and #85)	44
Makigiarutiit III (#88)	46
Inuit Business and Tourism Contributions (#78)	48
Elders Committee (#80)	49
Improving Living Conditions of Seniors (#83)	50
Equity between Women and Men (#84)	51
Food Sector Development (#86)	52
Social Economy (#87)	53
Municipalité Amie des Aînés (#174)	54
Business Equity Fund (#175)	55
Kativik Local Development Center	56
Sustainable Employment	
Sustainable Employment – Federal Programs	57
Sustainable Employment – Provincial Programs	58
Tourism – Operations (#170)	59

Kativik Regional Government

Appendices

December 31, 2017

TABLE OF CONTENTS (Continued)

Building and Housing Operations	
Allavik Building (#17)	60
Housing Units (Bo-Plex Houses) (#70)	61
Courthouse (#18)	62
KRG Houses (#74)	63
Inukjuak and Puvirnituq Buildings (#75)	64
Warehouse (#73)	65
Police Stations – Building Operations (#14 and #204)	66
Building Maintenance (#27)	67
Recreation	
Recreation Coordination (#30)	68
Arctic Winter Games (#35)	69
Cirqiniq (#34)	70
Kite Ski (#36)	71
Music (#37)	72
Local Recreation Coordinators Training (#31)	73
Child Care Programs	
Child Care – Operations (#43)	74
Special Projects and Transfers to Child Care Centres (#44)	75
Renewable Resources	
Uumajuit (#53)	78
Protected Areas – MDDEP (#54)	79
Integrated Regional Plan (#55)	80
Cleaning of Abandoned Mining Exploration Sites (#57)	81
Climate Change (#61)	82
Environment (#64)	83
Development of Parks in Nunavik (#56)	84
Pingualuit Park – Operations (#59)	85
Pingualuit Park – Infrastructure (#58)	86

TABLE OF CONTENTS (Continued)

Kuururjuaq Park – Operations (#63)	87
Kuururjuaq Park – Infrastructure (#60)	88
Tursujuq Park – Operations (#62)	89
Tursujuq Park – Infrastructure (#67)	90
Ulittaniujalik Park – Operations (#65)	91
Ulittaniujalik Park – Infrastructure (#69)	92
Other Programs	
Tamaani Internet Service (#7)	93
Sanarrutik Agreement (#16)	95
Parnasimautik (#21)	97
Sapummijiit – Crime Victims Assistance Center (#89)	98
Community Reintegration Officer (#90)	99
Nunivaat Statistics Program (#95)	100
Nunavik Cost of Living Reduction (#96)	101
Treasury (#99)	102
Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects	104
Appendix D – Financing of Capital Projects in Progress	107
Appendix E – Analysis of Capital Projects Closed during the Year	112
Appendix F – Balances Available under Closed Capital Projects	115
Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages	116

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

Year ended December 31, 2017

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
BLOCK FUNDING							
Block Funding (#100)	4	—	5,420,431	3,152,719	—	—	8,573,150
		—	5,420,431	3,152,719	—	—	8,573,150
MUNICIPAL AFFAIRS							
Elected Members and Officers (#10 and #11)	6						
Technical Assistance Program (#22, #24 and #26)	7						
Long-Term Debt Financing (#9)	8						
Land Use Master Plan (#29)	9	—	—	—	—	—	—
GENERAL ADMINISTRATION							
Administration (#12)	10			8,639,768	(8,639,768)		
Finance Services (#15)	11			(3,266,248)	3,266,248		
Legal Services (#20)	12			(695,694)	695,694		
Communications (#19)	13			(1,043,807)	1,043,807		
Human Resources (#48)	14			(2,583,658)	2,583,658		
Training Program (#47)	15	551,743		40,616		592,359	
Succession Management Plan (#148)	16						
Capital Projects Management (#28)	17	1,572,139		(612,719)		959,420	
Network and Internet Management (#13)	18			(1,466,578)	1,466,578		
		2,123,882	—	(988,320)	416,217	1,551,779	—
PUBLIC SECURITY							
KRPF – Operations (#205 to #223)	19	(1,436,717)		1,371,228	(3,152,162)	(3,217,651)	
KRPF – Prison Guarding Services (#255 to #273)	21			(646,219)	646,219		
KRPF – Transportation of Detained Persons (#295)	22			(1,883,387)	1,883,387		
KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23			(484,556)	484,556		
KRPF – Crime Prevention (#201)	24						
Civil Security – Operations (#25)	25						
Search and Rescue Boat Maintenance (#296)	26						
Fire Fighter Training Program (#298)	27						
		(1,436,717)	—	(1,642,934)	(138,000)	(3,217,651)	—
TRANSPORTATION							
Transports Québec Airports (#310, #311, #313 to #324)	28			(138,000)	138,000		
Transport Canada Airport (#312)	30						
Marine Infrastructure Maintenance (#331)	32		25,900	(46,487)		(20,587)	
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33						
Regional Public Transit (#79)	34			(340,000)		(340,000)	
		—	25,900	(524,487)	138,000	(360,587)	—
INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES							
HSP – Administration Program (#50)	36		140,432	207,087			347,519
HSP – Regional Fund (#51)	37		1,732,677	(32,525)			1,700,152
HSP – Local Fund (#52)	39						
		—	1,873,109	174,562	—	—	2,047,671

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

Year ended December 31, 2017

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
REGIONAL AND LOCAL DEVELOPMENT							
Regional Development Fund – Administration (#71)	40			374,640	(374,640)		
Regional Development Fund – Projects (#72)	41						
Community Economic Development Organization (CEDO) (#76)	43			(301,140)	301,140		
Makigiarutiit I and II (#77, #177 and #85)	44			23,475	(23,475)		
Makigiarutiit III (#88)	46		610,357	457,819	(70,000)		998,176
Inuit Business and Tourism Contributions (#78)	48			(205,475)	205,475		
Elders Committee (#80)	49						
Improving Living Conditions of Seniors (#83)	50		68,154	20,500	(20,500)		68,154
Equity between Women and Men (#84)	51		68,608				68,608
Food Sector Development (#86)	52		284,022	(174,623)			109,399
Social Economy (#87)	53		79,610	66,657			146,267
Municipalité Amie des Aînés (#174)	54		89,995	(89,995)			
Business Equity Fund (#175)	55		150,447	324,823	(18,000)		457,270
Kativik Local Development Center	56						
		–	1,351,193	496,681	–	–	1,847,874
SUSTAINABLE EMPLOYMENT							
Sustainable Employment – Federal Programs	57			(240,744)	240,744		
Sustainable Employment – Provincial Programs	58			240,744	(240,744)		
Tourism – Operations (#170)	59						
		–	–	–	–	–	–
BUILDING AND HOUSING OPERATIONS							
Allavik Building (#17)	60						
Housing Units (Bo-Plex Houses) (#70)	61		49,007	(15,483)			33,524
Courthouse (#18)	62						
KRG Houses (#74)	63						
Inukjuak and Puvirnituq Buildings (#75)	64						
Warehouse (#73)	65						
Police Stations – Building Operations (#14 and #204)	66						
Building Maintenance (#27)	67						
		–	49,007	(15,483)	–	–	33,524
RECREATION							
Recreation Coordination (#30)	68						
Arctic Winter Games (#35)	69						
Cirqiniq (#34)	70						
Kite Ski (#36)	71						
Music (#37)	72						
Local Recreation Coordinators Training (#31)	73		98,996	(65,540)			33,456
		–	98,996	(65,540)	–	–	33,456
CHILD CARE PROGRAMS							
Child Care – Operations (#43)	74						
Special Projects and Transfers to Child Care Centres (#44)	75						
		–	–	–	–	–	–

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

Year ended December 31, 2017

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
RENEWABLE RESOURCES							
Uumajuit (#53)	78						
Protected Areas – MDDEP (#54)	79		107,688	(816)			106,872
Integrated Regional Plan (#55)	80		164,021	123,283			287,304
Cleaning of Abandoned Mining Exploration Sites (#57)	81						
Climate Change (#61)	82		108,395	14,972			123,367
Environment (#64)	83						
Development of Parks in Nunavik (#56)	84						
Pingualuit Park – Operations (#59)	85						
Pingualuit Park – Infrastructure (#58)	86						
Kuururjuaq Park – Operations (#63)	87						
Kuururjuaq Park – Infrastructure (#60)	88						
Tursujuq Park – Operations (#62)	89						
Tursujuq Park – Infrastructure (#67)	90						
Ulitaniujalik Park – Operations (#65)	91						
Ulitaniujalik Park – Infrastructure (#69)	92						
		–	380,104	137,439	–	–	517,543
OTHER PROGRAMS							
Tamaani Internet Service (#7)	93	(456,856)		(694,730)		(1,151,586)	
Sanarrutik Agreement (#16)	95		2,497,500	571,082			3,068,582
Parnasimautik (#21)	97						
Sapummijit – Crime Victims Assistance Center (#89)	98						
Community Reintegration Officer (#90)	99						
Nunivaat Statistics Program (#95)	100						
Nunavik Cost of Living Reduction (#96)	101		962,657	(975,722)		(13,065)	
Treasury (#99)	102			416,217	(416,217)		
		(456,856)	3,460,157	(683,153)	(416,217)	(1,164,651)	3,068,582
		230,309	12,658,897	41,484	–	(3,191,110)	16,121,800

Kativik Regional Government

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

Block Funding

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
BLOCK FUNDING (#100)			
Revenue			
Contributions			
Secrétariat aux affaires autochtones	68,732,446	67,431,446	63,229,344
	<u>68,732,446</u>	<u>67,431,446</u>	<u>63,229,344</u>
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,196,754	4,046,264	4,133,488
Technical Assistance Program (#22, #24 and #26)	3,158,798	2,509,014	2,999,104
Land Use Master Plan (#29)	845,350	584,666	671,357
KRPF – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	1,922,055	1,678,832	1,729,343
Fire Fighter Training Program (#298)	830,495	629,579	605,048
Transports Québec Airports (#310, #311, #313 to #324)	14,374,102	13,706,016	12,801,722
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,063,423	1,063,422	1,032,376
Regional Public Transit (#79)	444,426	251,098	88,283
Regional Development Fund – Administration (#71)	747,597	521,107	544,199
Regional Development Fund – Projects (#72)	2,400,020	1,664,183	1,345,718
Sustainable Employment – Provincial Programs	6,238,982	4,834,201	6,581,611
Recreation Coordination (#30)	1,332,836	1,097,005	1,419,454
Cirqiniq (#34)	297,378	287,781	
Arctic Winter Games (#35)	571,783	97,555	713,818
Kite Ski (#36)	90,021	81,790	217,794
Music (#37)	165,580	123,748	103,875
Child Care – Operations (#43)	1,394,866	810,075	1,246,451
Special Projects and Transfers to Child Care Centres (#44)	18,192,495	17,386,825	16,277,686
Tursujuq Park – Operations (#62)	1,407,389	1,120,992	1,161,185
Pingualuit Park – Operations (#59)	1,538,137	1,430,015	1,529,993
Kuurlurjuaq Park – Operations (#63)	1,452,066	1,325,780	1,307,715
Ulittaniujalik Park – Operations (#65)	171,335	75,034	
Uumajuit (#53)	1,429,706	1,288,180	1,384,393
Environment (#64)	648,391	549,925	562,285
Development of Parks in Nunavik (#56)	2,605,813	2,181,502	2,401,370
Community Reintegration Officer (#90)	722,649	679,138	700,871
Unallocated	1,655,430		
	<u>70,152,877</u>	<u>60,278,727</u>	<u>61,814,139</u>
Surplus (deficit) for the year	<u>(1,420,431)</u>	<u>7,152,719</u>	<u>1,415,205</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>BLOCK FUNDING (#100) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Information system	(500,000)	(500,000)	
Financial reserves and reserved funds – Child			
Care Centres	(3,500,000)	(3,500,000)	(3,700,000)
	(4,000,000)	(4,000,000)	(3,700,000)
Surplus (deficit) for the year for fiscal purposes	(5,420,431)	3,152,719	(2,284,795)
Accumulated surplus (deficit), beginning of year	5,420,431	5,420,431	7,705,226
Accumulated surplus (deficit), end of year	–	8,573,150	5,420,431

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i>			
Revenue			
Local sources			
Other		3,900	
	–	3,900	–
Contributions			
Contribution from Block Funding (#100)	4,196,754	4,046,264	4,133,488
	4,196,754	4,046,264	4,133,488
	4,196,754	4,050,164	4,133,488
Expenditure			
Salaries and fringe benefits	2,522,635	2,482,686	2,418,284
Travel and accommodation	485,400	454,156	519,193
Contracts	65,046	37,253	56,184
Training costs	18,027	18,550	16,851
Telecommunications	87,599	78,116	80,523
Public relations	20,000	8,500	10,673
Office and equipment rental	13,197	2,112	15,763
Vehicle operation costs	34,900	30,421	31,299
Administrative charges	547,300	547,300	537,800
Rental charges	210,496	210,496	206,370
Housing charges	106,102	106,102	190,060
Administrative costs	81,588	70,114	46,727
Insurance	4,464	4,358	3,761
	4,196,754	4,050,164	4,133,488
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,158,798	2,509,014	2,999,104
Training assistance subsidy	66,000	18,010	43,956
Ministère des Transports			17,728
Other		1,050	
	3,224,798	2,528,074	3,060,788
Expenditure			
Salaries and fringe benefits	879,422	610,693	825,189
Travel and accommodation	414,995	253,427	394,214
Contracts	464,220	261,062	325,570
Training costs	134,507	183,184	137,778
Telecommunications	19,936	18,646	18,442
Administrative charges	397,500	397,500	400,700
Rental charges	39,403	39,403	38,630
Housing charges	137,474	137,474	195,911
Administrative costs	92,341	59,468	39,456
Purchase of material	75,000	41,625	59,484
Shared maintenance expenses	360,000	315,592	415,414
Contributions to Northern Villages	210,000	210,000	210,000
	3,224,798	2,528,074	3,060,788
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
LONG-TERM DEBT FINANCING (#9)			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	3,204	3,204	6,146
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	3,923,411	3,923,411	4,063,324
Secrétariat aux affaires autochtones	116,385	116,385	119,113
Ministère de la Sécurité publique	139,364	139,364	156,169
Ministère de l'Éducation et de l'Enseignement supérieur	242,455	242,455	358,831
Ministère des Transports	1,004,631	1,004,631	1,138,665
	5,429,450	5,429,450	5,842,248
Expenditure			
Financing costs	5,429,450	5,429,450	5,842,248
	5,429,450	5,429,450	5,842,248
Surplus (deficit) for the year	–	–	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(22,169,520)	(22,169,520)	(21,305,847)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	13,368,219	13,368,219	12,719,596
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	19,981	19,981	25,304
Secrétariat aux affaires autochtones – Long-term debt	811,702	811,702	701,025
Ministère de la Sécurité publique – Long-term debt	892,300	892,300	790,400
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,874,718	1,874,718	1,778,722
Ministère des Transports – Long-term debt	5,202,600	5,202,600	5,290,800
	–	–	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
LAND USE MASTER PLAN (#29)			
Revenue			
Local sources			
Other			3,000
	—	—	3,000
Contributions			
Contribution from Block Funding (#100)	845,350	584,666	671,357
Training assistance subsidy	5,000		
	850,350	584,666	671,357
	850,350	584,666	674,357
Expenditure			
Salaries and fringe benefits	304,427	255,890	346,156
Travel and accommodation	81,000	32,452	62,384
Contracts	187,000	38,642	41,297
Training costs	11,093	1,093	1,461
Telecommunications	12,955	12,455	12,211
Administrative charges	110,300	110,300	102,500
Rental charges	13,480	13,480	13,216
Housing charges	106,102	106,102	80,164
Administrative costs	23,993	14,252	14,968
	850,350	584,666	674,357
Surplus (deficit) for the year for fiscal purposes	—	—	—
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ADMINISTRATION (#12)			
Revenue			
Local sources			
Administrative charges	10,878,011	10,878,011	10,686,481
Office supplies and telecommunication charges	653,184	653,184	618,384
Régie de l'Énergie	65,000	65,000	
Other		6,689	4,500
	11,596,195	11,602,884	11,309,365
Expenditure			
Salaries and fringe benefits	1,803,234	1,702,785	1,905,706
Travel and accommodation	64,350	47,818	56,404
Contracts	215,000	152,922	31,488
Training costs	10,751	10,751	16,666
Telecommunications	152,914	146,460	141,094
Office and equipment rental	47,240	39,288	18,113
Vehicle operation costs	49,500	94,707	95,099
Rental charges	224,124	224,125	214,767
Housing charges	205,823	205,823	201,786
Administrative costs	161,884	149,788	141,380
Insurance	12,777	12,868	38,753
Purchase of material	33,000	43,288	51,005
Christmas activities	90,000	99,250	68,457
Contribution to Housing Units (Bo-Plex Houses) (#70)		33,243	20,585
	3,070,597	2,963,116	3,001,303
Surplus (deficit) for the year	8,525,598	8,639,768	8,308,062
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(3,000)		(1,044)
	(3,000)	–	(1,044)
Surplus (deficit) for the year for fiscal purposes	8,522,598	8,639,768	8,307,018
Internal transfers	(8,522,598)	(8,639,768)	(8,307,018)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>FINANCE SERVICES (#15)</i>			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	2,252,208	2,114,501	2,295,609
Travel and accommodation	21,800	17,306	21,938
Contracts	453,750	406,553	498,459
Training costs	13,963	13,963	14,874
Telecommunications	108,696	109,230	102,419
Rental charges	259,231	259,231	254,150
Other rental charges	9,000	4,024	5,895
Housing charges	257,264	257,264	277,124
Administrative costs	155,491	84,176	119,512
Doubtful accounts	15,000		
Financial system			79,650
	3,546,403	3,266,248	3,669,630
Surplus (deficit) for the year for fiscal purposes	(3,546,403)	(3,266,248)	(3,669,630)
Internal transfers	3,546,403	3,266,248	3,669,630
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
LEGAL SERVICES (#20)			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	376,223	349,031	338,315
Travel and accommodation	20,550	14,424	22,794
Contracts	63,000	42,134	42,422
Training costs	2,796	3,596	2,629
Telecommunications	17,202	19,360	18,539
Rental charges	82,954	82,954	81,328
Housing charges	137,474	137,474	134,778
Administrative costs	48,112	46,721	40,828
	748,311	695,694	681,633
Surplus (deficit) for the year for fiscal purposes	(748,311)	(695,694)	(681,633)
Internal transfers	748,311	695,694	681,633
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
COMMUNICATIONS (#19)			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	548,891	554,960	423,131
Travel and accommodation	81,300	33,425	40,846
Contracts	65,000	28,505	40,276
Translation costs	120,000	105,086	131,713
Training costs	3,269	3,269	2,548
Rental charges	50,809	50,809	49,813
Annual report	80,000	74,640	51,312
Telecommunications	36,703	33,698	36,132
Administrative costs	62,565	45,669	50,424
Public relations	25,000	19,630	17,888
Housing charges	94,116	94,116	92,271
	1,167,653	1,043,807	936,354
Surplus (deficit) for the year for fiscal purposes	(1,167,653)	(1,043,807)	(936,354)
Internal transfers	1,167,653	1,043,807	936,354
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>HUMAN RESOURCES (#48)</i>			
Revenue			
Contributions			
Training assistance subsidy		25,910	
	–	25,910	–
Expenditure			
Salaries and fringe benefits	1,045,977	1,039,428	1,184,098
Travel and accommodation	70,500	51,723	71,371
Contracts	414,000	450,399	402,564
Training costs	11,906	6,909	9,507
Rental charges	169,019	169,019	165,706
Housing charges	231,228	231,228	226,692
Telecommunications	43,261	42,056	40,648
Administrative costs	53,899	40,064	49,250
Advertising	50,000	66,754	38,529
Recruitment agencies	125,000	77,249	
Other settlement		434,739	25,796
	2,214,790	2,609,568	2,214,161
Surplus (deficit) for the year for fiscal purposes	(2,214,790)	(2,583,658)	(2,214,161)
Internal transfers	2,214,790	2,583,658	2,214,161
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>TRAINING PROGRAM (#47)</i>			
Revenue			
Local sources			
Training charges	227,709	227,709	221,553
	227,709	227,709	221,553
Expenditure			
Travel and accommodation	208,000	29,949	18,687
Training costs	254,000	157,144	84,721
	462,000	187,093	103,408
Surplus (deficit) for the year	(234,291)	40,616	118,145
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(317,452)		
	(317,452)	–	–
Surplus (deficit) for the year for fiscal purposes	(551,743)	40,616	118,145
Accumulated surplus (deficit), beginning of year	551,743	551,743	433,598
Accumulated surplus (deficit), end of year	–	592,359	551,743

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>SUCCESSION MANAGEMENT PLAN (#148)</i>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation	30,000		904
Training costs	60,000		—
	90,000	—	904
Surplus (deficit) for the year for fiscal purposes	(90,000)	—	(904)
Internal transfers	90,000		904
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
CAPITAL PROJECTS MANAGEMENT (#28)			
Revenue			
Local sources			
Internal supervision and management fees	1,309,557	1,289,294	1,156,636
Settlement			147,500
	1,309,557	1,289,294	1,304,136
Contributions			
Secrétariat aux affaires autochtones	252,000	252,000	252,000
Training assistance subsidy			5,394
	252,000	252,000	257,394
	1,561,557	1,541,294	1,561,530
Expenditure			
Salaries and fringe benefits	1,104,878	1,057,529	895,668
Travel and accommodation	174,050	149,667	116,645
Contracts	56,500	76,817	112,960
Training costs	17,838	8,122	6,678
Telecommunications	67,502	65,330	64,356
Vehicle operation costs	29,200	26,276	13,902
Administrative charges	234,200	234,200	300,800
Rental charges	127,542	127,542	125,042
Housing charges	292,927	292,927	213,916
Administrative costs	69,236	51,163	47,160
Insurance	34,751	35,445	48,522
Purchase of material	15,000	14,083	3,479
Contribution to Northern Villages – Pivaliutiit			
Northern Villages Project		61,075	
	2,223,624	2,200,176	1,949,128
Surplus (deficit) for the year	(662,067)	(658,882)	(387,598)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5a))	(65,000)	(14,912)	
Investing activities – Contributions to capital projects	(360,000)	(360,000)	(147,702)
Financial reserves and reserved funds	(485,072)	421,075	147,702
	(910,072)	46,163	–
Surplus (deficit) for the year for fiscal purposes	(1,572,139)	(612,719)	(387,598)
Accumulated surplus (deficit), beginning of year	1,572,139	1,572,139	1,959,737
Accumulated surplus (deficit), end of year	–	959,420	1,572,139

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
NETWORK AND INTERNET MANAGEMENT (#13)			
Revenue			
Local sources			
Network internal charges	423,525	423,526	404,450
	423,525	423,526	404,450
Expenditure			
Salaries and fringe benefits	1,095,389	950,616	1,063,037
Travel and accommodation	93,900	51,906	61,173
Contracts	377,000	83,920	294,663
Training costs	7,348	7,348	7,503
Telecommunications	62,921	60,647	58,126
Rental charges	116,136	116,136	113,859
Housing charges	243,576	243,576	238,799
Purchase of material	67,750	39,214	30,687
Computer and equipment supplies	304,399	235,276	151,223
Licences	197,000	88,439	74,384
Administrative costs	15,794	13,026	10,929
	2,581,213	1,890,104	2,104,383
Surplus (deficit) for the year	(2,157,688)	(1,466,578)	(1,699,933)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Contributions to capital projects	(705,000)	(705,000)	(341,004)
Financial reserves and reserved funds	705,000	705,000	341,004
	–	–	–
Surplus (deficit) for the year for fiscal purposes	(2,157,688)	(1,466,578)	(1,699,933)
Internal transfers	2,157,688	1,466,578	1,699,933
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Public Security

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KRPF – OPERATIONS (#205 TO #223)			
Revenue			
Local sources			
Other		4,497	25,411
	–	4,497	25,411
Contributions			
Public Safety Canada – Tripartite	8,994,485	8,994,485	8,902,851
Ministère de la Sécurité publique – Tripartite	8,302,602	8,302,602	8,237,630
Ministère de la Sécurité publique – Bilateral	3,200,000	3,200,000	3,200,000
	20,497,087	20,497,087	20,340,481
	20,497,087	20,501,584	20,365,892
Expenditure			
Salaries and fringe benefits	9,706,193	11,072,990	9,429,938
Travel and accommodation	359,374	417,953	360,490
Contracts	189,000	216,110	366,299
Training costs	120,000	242,797	240,282
Telecommunications	328,920	272,702	268,661
Vehicle operation costs	584,217	527,865	554,782
Administrative charges	1,341,012	1,341,012	1,332,542
Rental charges	206,548	206,548	202,498
Rental charges – Police stations	2,074,076	2,074,067	2,034,250
Housing charges	1,406,953	1,406,962	1,379,366
Office and equipment rental	35,000	28,773	33,245
Administrative costs	219,238	232,388	175,713
Insurance	31,696	30,884	26,022
Purchase of material and prevention program	235,000	186,560	325,279
Search and rescue		4,922	1,353
Other settlement		321,617	
	16,837,227	18,584,150	16,730,720
Surplus (deficit) for the year	3,659,860	1,917,434	3,635,172

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>KRPF – OPERATIONS (#205 TO #223) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(250,000)	(246,206)	(354,600)
Financial reserves and reserved funds	(300,000)	(300,000)	(300,000)
	(550,000)	(546,206)	(654,600)
Surplus (deficit) for the year for fiscal purposes	3,109,860	1,371,228	2,980,572
Internal transfers	(138,000)	(138,000)	(138,000)
Internal transfer – KRPF – Regional Support Services (#206)	(766,122)	(484,556)	(628,009)
Internal transfer – KRPF – Prison Guarding Services (#255 to #273)	(737,500)	(646,219)	(699,865)
Internal transfer – KRPF – Transportation of Detained Persons (#295)	(1,320,857)	(1,883,387)	(1,874,282)
Accumulated surplus (deficit), beginning of year	(1,436,717)	(1,436,717)	(1,077,133)
Accumulated surplus (deficit), end of year	(1,289,336)	(3,217,651)	(1,436,717)

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>KRPF – PRISON GUARDING SERVICES (#255 TO #273)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	255,000	255,000	255,000
	255,000	255,000	255,000
Expenditure			
Salaries and fringe benefits	962,500	689,880	697,223
Prisoner meals and other		181,339	227,642
Administrative charges	30,000	30,000	30,000
	992,500	901,219	954,865
Surplus (deficit) for the year for fiscal purposes	(737,500)	(646,219)	(699,865)
Internal transfers – KRPF – Operations (#205 to #223)	737,500	646,219	699,865
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KRPF – TRANSPORTATION OF DETAINED PERSONS (#295)			
Revenue			
	–	–	–
Expenditure			
Travel and accommodation	1,320,857	1,883,387	1,874,282
	1,320,857	1,883,387	1,874,282
Surplus (deficit) for the year for fiscal purposes	(1,320,857)	(1,883,387)	(1,874,282)
Internal transfers – KRPF – Operations (#205 to #223)	1,320,857	1,883,387	1,874,282
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KRPF – REGIONAL SUPPORT SERVICES			
(COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)			
Revenue			
	–	–	–
Expenditure			
Salaries and fringe benefits	629,875	396,244	529,430
Travel and accommodation	61,517	11,958	25,314
Housing charges	74,730	74,730	73,265
Purchase of materials		1,624	
	766,122	484,556	628,009
Surplus (deficit) for the year for fiscal purposes	(766,122)	(484,556)	(628,009)
Internal transfers – KRPF – Operations (#205 to #223)	766,122	484,556	628,009
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KRPF – CRIME PREVENTION (#201)			
Revenue			
Local sources			
Other		4,950	2,500
	–	4,950	2,500
Contributions			
Sanarrutik Amendment #3 – Ungaluk	899,822	269,838	549,873
Training assistance subsidy	197,684		
	1,097,506	269,838	549,873
	1,097,506	274,788	552,373
Expenditure			
Salaries and fringe benefits	695,441	141,682	374,426
Travel and accommodation	156,060	33,293	44,603
Contracts	49,933	210	11,411
Training costs	20,808	11,973	7,593
Purchase of material	84,360	1,021	38,750
Administrative costs	16,174	11,879	2,325
Housing charges	74,730	74,730	73,265
	1,097,506	274,788	552,373
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>CIVIL SECURITY – OPERATIONS (#25)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,922,055	1,678,832	1,729,343
	1,922,055	1,678,832	1,729,343
Expenditure			
Salaries and fringe benefits	479,264	395,286	327,276
Travel and accommodation	103,900	79,020	99,952
Contracts	85,500	58,122	157,200
Training costs	62,561	32,541	26,049
Telecommunications	16,322	14,168	13,603
Administrative charges	250,700	250,700	268,700
Housing charges	31,372	31,372	30,757
Rental charges	63,854	63,854	74,601
Vehicle operation costs	9,850	10,032	8,991
Administrative costs	69,412	18,799	19,817
Purchase of material	26,000	4,232	980
Fire prevention week	25,000	22,386	16,817
Contributions to Northern Villages – Fire prevention operations	698,320	698,320	684,600
	1,922,055	1,678,832	1,729,343
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SEARCH AND RESCUE BOAT MAINTENANCE			
(#296)			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	401,000	282,761	286,150
	401,000	282,761	286,150
Expenditure			
Travel and accommodation	48,000	36,078	35,608
Boat preventive maintenance	122,000	145,387	70,032
Radar equipment	109,000	805	71,037
Outboard motors	90,000	58,321	57,970
Purchase of material		62	12,670
Insurance	32,000	39,426	38,833
Contracts		2,682	
	401,000	282,761	286,150
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>FIRE FIGHTER TRAINING PROGRAM (#298)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	830,495	629,579	605,048
Ministère de la Sécurité publique			31,250
Training assistance subsidy	206,323	91,531	129,403
	1,036,818	721,110	765,701
Expenditure			
Salaries and fringe benefits	126,857	131,075	130,221
Travel and accommodation	98,415	84,344	66,342
Training costs	241,446	160,808	321,933
Contracts	256,860	73,272	54,861
Administrative charges	108,300	108,300	138,600
Housing charges	31,372	31,372	30,757
Purchase of material	158,000	125,880	13,920
Administrative costs	15,568	6,059	9,067
	1,036,818	721,110	765,701
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)			
Revenue			
Local sources			
Proceeds on insurance		645	148,654
Service charges and other	57,000	39,380	41,482
	57,000	40,025	190,136
Contributions			
Contribution from Block Funding (#100)	14,374,102	13,706,016	12,801,722
Training assistance subsidy	19,320	11,972	54,154
	14,393,422	13,717,988	12,855,876
	14,450,422	13,758,013	13,046,012
Expenditure			
Salaries and fringe benefits	6,032,985	5,943,876	5,739,647
Travel and accommodation	646,500	520,172	590,864
Contracts	770,500	684,237	372,261
Training costs	399,896	272,951	96,095
Telecommunications	143,472	143,582	195,758
Administrative charges	1,874,900	1,874,900	1,721,900
Rental charges	52,261	52,261	51,237
Housing charges	231,228	231,228	183,160
Purchase of material	78,000	86,775	78,159
Shared maintenance expenses	600,000	526,200	685,500
Heating oil	1,000,000	856,428	1,024,519
Electricity	291,500	347,213	145,796
Insurance	196,580	182,499	171,469
Vehicle operation costs	880,800	876,248	868,854
Administrative costs	209,800	153,500	258,500
Other settlement		253	5,000
	13,408,422	12,752,323	12,188,719
Surplus (deficit) for the year	1,042,000	1,005,690	857,293

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Vehicles and heavy equipment (Note 5 a))	(1,140,000)	(972,232)	(966,012)
Investing activities – Acquisition of capital assets (Note 5 a))	(40,000)	(171,458)	(29,281)
	<u>(1,180,000)</u>	<u>(1,143,690)</u>	<u>(995,293)</u>
Surplus (deficit) for the year for fiscal purposes	(138,000)	(138,000)	(138,000)
Internal transfers	138,000	138,000	138,000
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORT CANADA AIRPORT (#312)			
Revenue			
Local sources			
Landing fees	687,000	732,996	687,400
Airport terminal building fees	524,842	562,604	523,793
Rental and service charges	64,729	27,386	56,473
Employees rental	77,996	35,485	36,534
Land lease	53,244	113,287	38,480
Other	37,992	28,129	37,264
	1,445,803	1,499,887	1,379,944
Contributions			
Transport Canada – Operation	1,272,088	973,479	1,171,273
	1,272,088	973,479	1,171,273
	2,717,891	2,473,366	2,551,217
Expenditure			
Salaries and fringe benefits	1,066,852	1,073,056	1,020,710
Travel and accommodation	22,500	42,250	18,731
Contracts	136,456	67,022	37,177
Airport security services	211,044	147,223	207,755
Training costs	9,301	9,301	10,576
Telecommunications	49,432	50,518	48,882
Administrative charges	100,000	100,000	100,000
Rental charges	34,841	34,841	34,158
Purchase of material	35,000	33,124	56,476
Heating oil	190,000	158,107	189,843
Electricity	86,500	73,823	75,588
Municipal services	216,000	136,729	215,442
Shared maintenance expenses	140,000	140,000	103,100
Insurance	11,665	11,366	13,471
Vehicle operation costs	214,600	221,824	223,302
Administrative costs	44,700	27,923	36,826
Runway de-icing material	130,000	129,321	157,168
	2,698,891	2,456,428	2,549,205
Surplus (deficit) for the year	19,000	16,938	2,012

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORT CANADA AIRPORT (#312)			
(Continued)			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(19,000)	(16,938)	(2,012)
	(19,000)	(16,938)	(2,012)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MARINE INFRASTRUCTURE MAINTENANCE (#331)			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement			33,546
(#16) – Project – Lighting system			67,092
Other			100,638
	–	–	
Contributions			
Ministère des Transports	104,319		106,250
Minister of the Economic Development			
Agency of Canada for the Regions of			
Quebec Project – Lighting system			301,916
	104,319	–	408,166
	104,319	–	508,804
Expenditure			
Salaries and fringe benefits			64,000
Travel and accommodation		4,773	21,892
Contracts	104,319	41,696	66,713
Purchase of material	25,900	18	221,780
Project – Lighting system			402,554
	130,219	46,487	776,939
Surplus (deficit) for the year for fiscal purposes	(25,900)	(46,487)	(268,135)
Accumulated surplus (deficit), beginning of year	25,900	25,900	294,035
Accumulated surplus (deficit), end of year	–	(20,587)	25,900

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>USIJIIT – ADAPTED TRANSPORTATION OF HANDICAPPED PERSONS AND CERTAIN BASIC PUBLIC TRANSIT SERVICES (#350)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,063,423	1,063,422	1,032,376
	1,063,423	1,063,422	1,032,376
Expenditure			
Northern Village of Kangiqsualujjuaq	69,538	69,538	67,544
Northern Village of Kuujjuaq	128,404	128,404	123,440
Northern Village of Tasiujaq	37,916	37,916	37,516
Northern Village of Aupaluk	35,043	35,043	34,788
Northern Village of Kangirsuk	64,997	64,997	63,232
Northern Village of Quaqaq	46,896	46,896	46,044
Northern Village of Kangiqsujaq	51,558	51,558	50,470
Northern Village of Salluit	92,562	92,562	89,406
Northern Village of Ivujivik	44,787	44,787	44,041
Northern Village of Akulivik	58,187	58,187	56,765
Northern Village of Puvirnituq	125,931	125,930	121,091
Northern Village of Inukjuak	118,899	118,899	114,415
Northern Village of Umiujaq	43,702	43,702	43,011
Northern Village of Kuujjuaraapik	75,403	75,403	73,113
Administrative charges	69,600	69,600	67,500
	1,063,423	1,063,422	1,032,376
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL PUBLIC TRANSIT (#79)			
Revenue			
Contributions			
Ministère des Transports	340,000		340,000
Contribution from Block Funding (#100)	444,426	251,098	88,283
Contribution from Regional Development Fund Project (#72)	50,000	50,000	50,000
Training assistance subsidy	81,063	31,489	11,047
	915,489	332,587	489,330
Expenditure			
Salaries and fringe benefits	40,000	40,000	15,381
Travel and accommodation	28,000	215	28,288
Contracts	68,000	17,108	84,588
Housing charges			30,757
Telecommunications	6,689	6,689	8,633
Administrative charges	57,900	57,900	18,100
Training costs	162,125		55,686
Rental charges	7,258	7,258	7,116
Administrative costs	5,517	3,417	3,350
Contribution to Northern Villages – Operations – Kangiqsualujjuaq	47,690	47,690	37,345
Contribution to Northern Villages – Operations – Kuujjuaq	45,847	45,847	45,847
Contribution to Northern Villages – Operations – Tasiujaq	31,963	31,963	33,643
Contribution to Northern Villages – Operations – Aupaluk	14,713	14,713	23,650
Contribution to Northern Villages – Operations – Kangirsuk	34,499	34,499	29,781
Contribution to Northern Villages – Operations – Quaqtaq	19,279	19,279	27,052
Contribution to Northern Villages – Operations – Kangiqsujuaq	42,110	42,110	51,134
Contribution to Northern Villages – Operations – Salluit	74,072	74,072	80,412
Contribution to Northern Villages – Operations – Ivujivik	19,279	19,279	25,123
Contribution to Northern Villages – Operations – Akulivik	25,875	25,875	32,859

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL PUBLIC TRANSIT (#79) (Continued)			
Expenditure (Continued)			
Contribution to Northern Villages – Operations – Puvirnituq	58,852	58,852	134,597
Contribution to Northern Villages – Operations – Inukjuak	65,447	65,447	137,189
Contribution to Northern Villages – Operations – Umiujaq	24,353	24,353	32,904
Contribution to Northern Villages – Operations – Kuujjuaraapik	36,021	36,021	46,170
	915,489	672,587	989,605
Surplus (deficit) for the year	–	(340,000)	(500,275)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds			496,304
	–	–	496,304
Surplus (deficit) for the year for fiscal purposes	–	(340,000)	(3,971)
Accumulated surplus (deficit), beginning of year			3,971
Accumulated surplus (deficit), end of year	–	(340,000)	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
HSP – ADMINISTRATION PROGRAM (#50)			
Revenue			
Local sources			
Other		2,650	
	–	2,650	–
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,059,643	1,059,642	1,022,557
	1,059,643	1,059,642	1,022,557
	1,059,643	1,062,292	1,022,557
Expenditure			
Salaries and fringe benefits	382,051	309,830	345,369
Travel and accommodation	64,800	9,541	58,464
Contracts	157,000	128,169	123,016
Training costs	1,179	1,179	6,019
Telecommunications	23,907	21,044	17,261
Administrative charges	100,000	100,000	100,000
Rental charges	34,219	34,219	33,548
Office and equipment rental	9,200	432	541
Warehouse rental charges	7,232	7,232	7,091
Other administrative charges	225,000	225,000	225,000
Administrative costs	33,487	18,559	7,896
	1,038,075	855,205	924,205
	21,568	207,087	98,352
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(162,000)		
	(162,000)	–	–
Surplus (deficit) for the year for fiscal purposes	(140,432)	207,087	98,352
Accumulated surplus (deficit), beginning of year	140,432	140,432	42,080
Accumulated surplus (deficit), end of year	–	347,519	140,432

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
HSP – REGIONAL FUND (#51)			
Revenue			
Local sources			
Makivik Corporation – Fur, Inuit clothing and fuel initiatives	1,000,000	932,485	1,050,666
Other	10,000	71	23,658
	1,010,000	932,556	1,074,324
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,059,643	1,059,642	1,022,557
Training assistance subsidy		10,606	12,937
	1,059,643	1,070,248	1,035,494
	2,069,643	2,002,804	2,109,818
Expenditure			
Fur, Inuit clothing and fuel initiatives			
Fur	350,000	42,352	63,514
Inuit clothing	500,000	640,841	725,610
Fuel – Access assistance	300,000	249,292	261,542
	1,150,000	932,485	1,050,666
Other activities			
Administrative costs		271	584
Access to remote areas	50,000	21,812	
Search and rescue	35,000		20,436
Insurance	70,000	65,377	60,908
Inulirtait and Qulittak	250,000	193,532	214,271
Firearms and scuba diving training	50,000	28,950	39,380
Equipment	212,500	173,925	169,044
Community boat operations			355
Youth and elders participation	30,000	15,000	45,000
Safety equipment	50,000		22,410
Country food inspection and processing facilities	50,000		
Habitat and management	25,000	15,000	
Trapping courses	40,000		3,450
Vehicle Program	100,000	62,000	44,000
Freezer maintenance	100,000	14,361	108,454

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>HSP – REGIONAL FUND (#51) (Continued)</i>			
Other activities (Continued)			
Freezer project			187,500
Project management			20,000
Boat maintenance	150,000	111,616	18,233
Boat project	171,500	401,000	335,343
	1,384,000	1,102,844	1,289,368
	2,534,000	2,035,329	2,340,034
Surplus (deficit) for the year	(464,357)	(32,525)	(230,216)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(1,268,320)		
	(1,268,320)	–	–
Surplus (deficit) for the year for fiscal purposes	(1,732,677)	(32,525)	(230,216)
Accumulated surplus (deficit), beginning of year	1,732,677	1,732,677	1,962,893
Accumulated surplus (deficit), end of year	–	1,700,152	1,732,677

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
HSP – LOCAL FUND (#52)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	6,004,643	6,004,643	5,794,492
	6,004,643	6,004,643	5,794,492
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	432,081	432,081	410,240
Inuit Support Program of Kuujjuaq	871,332	871,332	837,728
Inuit Support Program of Tasiujaq	213,015	213,015	206,186
Inuit Support Program of Aupaluk	168,231	168,231	162,304
Inuit Support Program of Kangirsuk	310,792	310,792	303,094
Inuit Support Program of Quaqaq	239,885	239,885	235,441
Inuit Support Program of Kangiqsujuaq	368,264	368,264	353,924
Inuit Support Program of Salluit	650,401	650,401	628,555
Inuit Support Program of Ivujivik	227,943	227,943	222,642
Inuit Support Program of Akulivik	333,930	333,930	322,841
Inuit Support Program of Puvirnituq	711,605	711,605	685,602
Inuit Support Program of Inukjuak	745,939	745,939	716,685
Inuit Support Program of Umiujaq	267,875	267,875	257,383
Inuit Support Program of Kuujjuaraapik	338,409	338,409	328,326
Inuit Support Program of Chisasibi	124,941	124,941	123,541
	6,004,643	6,004,643	5,794,492
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
ADMINISTRATION (#71)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	747,597	521,107	544,199
	747,597	521,107	544,199
Expenditure			
Travel and accommodation	28,200	28,923	40,846
Contracts	32,200	8,179	18,775
Administrative charges	97,500	97,500	100,900
Translation costs	6,000	7,316	768
Telecommunications	3,000	2,410	2,460
Administrative costs		2,139	
Parnasimautik	50,000		
	216,900	146,467	163,749
Surplus (deficit) for the year for fiscal purposes	530,697	374,640	380,450
Internal transfers	(530,697)	(374,640)	(380,450)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND – PROJECTS (#72)			
Revenue			
Local sources			
Interest income			2,564
	–	–	2,564
Contributions			
Contribution from Block Funding (#100)	2,400,020	1,664,183	1,345,718
	2,400,020	1,664,183	1,345,718
	2,400,020	1,664,183	1,348,282
Expenditure			
Administrative charges	313,046	313,046	340,000
Enterprises support measures	153,518	98,817	82,521
Business seminars	78,000	26,177	100,205
Travel and accommodation		3,558	
Contribution to Elders Committee (#80)	129,000	131,800	95,351
Contribution to Improving Living Conditions of Seniors (#83)	25,000	25,000	100,000
Contribution to Equity between Women and Men (#84)	70,000	70,000	70,342
Contribution to Arctic Winter Games (#35)	60,000	60,000	60,000
Contribution to Food Sector Development (#86)	125,000	125,000	125,000
Contribution to Social Economy (#87)	75,000	75,000	41,672
Contribution to Regional Public Transit (#79)	50,000	50,000	50,000
Contribution to Municipal Friend of Elders (#174)		2,742	
Contributions to private enterprises and food bank	75,000		343
Contributions	1,246,456		
Nunavik Mineral Exploration Fund			
Kuujjuaq Mining Workshop 2017		6,000	
Northern Village of Kuujjuaq – Acquisition of a public transit bus		109,199	
Northern Village of Aupaluk – Acquisition of a public transit bus		109,199	
Northern Village of Quaqtaq – Acquisition of a public transit bus		109,199	
Avataq Cultural Institute Inc. – Arts secretariat (CALC agreement)		40,000	140,000
Puvirnituq Snow Festival		7,000	
Ivakkak 2017		25,000	
Saturviit Inuit Women Association – AGM 2017		30,000	
Students on Ice – Expedition 2017		25,000	
22nd Elders Conference 2017		52,126	

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND – PROJECTS (#72) (Continued)			
Expenditure (Continued)			
Contributions (Continued)			
National Inuit Youth Summit 2017		19,983	
Training Workshop for Local HFT Committees		21,796	
Northern Village of Kangiqsujaq – Local Parnasimautik		13,540	
Elders gathering 2017 – Kangiqsualujjuaq		7,948	
Elders gathering 2017 – Kuujjuaq		15,411	
Elders gathering 2017 – Tasiujaq		4,703	
Elders gathering 2017 – Aupaluk		3,487	
Elders gathering 2017 – Kangirsuk		6,488	
Elders gathering 2017 – Quaqaq		4,785	
Elders gathering 2017 – Kangiqsujaq		6,731	
Elders gathering 2017 – Salluit		9,733	
Elders gathering 2017 – Ivujivik		5,190	
Elders gathering 2017 – Akulivik		6,407	
Elders gathering 2017 – Puvirnituk		12,247	
Elders gathering 2017 – Inukjuak		11,762	
Elders gathering 2017 – Umiujaq		5,109	
Elders gathering 2017 – Kuujjuaraapik, host community		15,000	
Previous years contribution (cancellation)			819,444
	2,400,020	1,664,183	2,024,878
Surplus (deficit) for the year for fiscal purposes			(676,596)
Internal transfers – Kativik Local Development Center			676,596
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY ECONOMIC DEVELOPMENT ORGANIZATION (CEDO) (#76)			
Revenue			
Contributions			
Aboriginal Affairs and Northern Development Canada – CEDO	550,753	550,753	550,753
	550,753	550,753	550,753
Expenditure			
Salaries and fringe benefits	621,324	550,481	584,923
Travel and accommodation	69,000	30,778	67,260
Contracts	31,200	2,435	4,985
Training costs	13,141	4,241	7,007
Telecommunications	31,178	25,537	23,998
Office and equipment rental	48,549	47,973	57,167
Administrative charges	75,000	75,000	75,000
Rental charges	25,923	25,923	25,415
Housing rental	68,737	68,737	36,632
Administrative costs	23,898	20,788	14,373
	1,007,950	851,893	896,760
Surplus (deficit) for the year for fiscal purposes	(457,197)	(301,140)	(346,007)
Internal transfers	457,197	301,140	346,007
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I AND II (#77, #177 AND #85)			
Revenue			
Local sources			
Interest – Loans receivable	215,000	177,679	204,139
Other			17,984
	215,000	177,679	222,123
Expenditure			
Contracts	10,000		10,026
Administrative charges	30,000	30,000	30,000
Contributions	201,020		175,556
Umiujaq Sewing Shop		19,892	
Margaret Mina & Orlando Eugene Partnership – Food truck services		11,125	
Raymond Mickpegak – Food truck		11,429	
Egg Production Kuujjuaq (Niqliit Wildlife Committee)		26,793	
Payne Bay Cooperative Association – Construction of new store		75,000	
Nunavik LHCA 2017 President's AGM		9,896	
Previous years contribution (cancellation)			(106,566)
Provision (recovery) for interest on loans receivable		(92,730)	(5,408)
Provision (recovery) for doubtful loans		98,313	17,583
Write-off of doubtful loans		119,269	
	241,020	308,987	121,191
Surplus (deficit) for the year	(26,020)	(131,308)	100,932

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I AND II (#77, #177 AND #85)			
(Continued)			
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	720,000	876,348	1,128,287
Provision (recovery) for interest on loans receivable		(92,730)	(5,408)
Provision (recovery) for doubtful loans		98,313	17,583
Write-off of doubtful loans		119,269	
	720,000	1,001,200	1,140,462
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(680,000)	(180,000)	(497,800)
Financial reserves and reserved funds	29,522	(666,417)	(706,837)
	(650,478)	(846,417)	(1,204,637)
	69,522	154,783	(64,175)
Surplus (deficit) for the year for fiscal purposes	43,502	23,475	36,757
Internal transfers	(43,502)	(23,475)	(36,757)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III (#88)			
Revenue			
Local sources			
Interest – Loans receivable	60,000	10,219	21,638
	60,000	10,219	21,638
Contributions			
Secrétariat aux affaires autochtones – Administration	242,100	242,100	242,100
Secrétariat aux affaires autochtones – Programs	3,500,000	9,400	679,126
	3,742,100	251,500	921,226
	3,802,100	261,719	942,864
Expenditure			
Salaries and fringe benefits	124,215	97,286	105,781
Travel and accomodation	13,000	5,264	8,024
Telecommunications	4,529	4,529	4,440
Administrative charges	30,000	30,000	30,000
Contracts	15,000	1,907	14,185
Administrative costs	4,170	4,170	4,083
Contributions	500,000		
Pyramid Mountain Camp – Acquisition of equipment		9,400	
Previous years contribution			203,318
Provision (recovery) for doubtful loans		(342,700)	(201,767)
Provision (recovery) for interest on loans receivable		(11,261)	3,902
	690,914	(201,405)	171,966
Surplus (deficit) for the year	3,111,186	463,124	770,898
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	250,000	348,656	248,875
Provision (recovery) for doubtful loans		(342,700)	(201,767)
Provision (recovery) for interest on loans receivable		(11,261)	3,902
	250,000	(5,305)	51,010

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III (#88) (Continued)			
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(3,000,000)		(475,809)
Financial reserves and reserved funds	(901,543)		
	(3,901,543)	–	(475,809)
	(3,651,543)	(5,305)	(424,799)
Surplus (deficit) for the year for fiscal purposes	(540,357)	457,819	346,099
Internal transfers	(70,000)	(70,000)	(70,000)
Accumulated surplus (deficit), beginning of year	610,357	610,357	334,258
Accumulated surplus (deficit), end of year	–	998,176	610,357

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
INUIT BUSINESS AND TOURISM			
CONTRIBUTIONS (#78)			
Revenue			
	—	—	—
Expenditure			
Contributions	165,130		
Nunavik Mineral Exploration Fund – Operational support	60,372	31,767	102,450
Nunavik Tourism Association – Tourism promotional projects		80,000	80,000
Nunavik Tourism Association – Membership		5,000	
Nunavik Tourism Association – 2017 Tourism award		500	500
Umiujaq Sewing Shop		4,049	
Ikumak Services Inc.		7,000	
Egg Production Kuujjuaq (Niqliit Wildlife Committee)		25,315	
Payne Bay Cooperative Association – Construction of new store		20,000	
Training Workshop for Local HFT Committees		8,390	
Establishment Nunavik Chamber of Commerce		20,000	
Adventure Travel Trade Association		3,454	
Previous years contribution (cancellation)			44,750
	225,502	205,475	227,700
Surplus (deficit) for the year for fiscal purposes	(225,502)	(205,475)	(227,700)
Internal transfers	225,502	205,475	227,700
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ELDERS COMMITTEE (#80)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	129,000	131,800	95,351
Contribution from Sanarrutik Agreement (#16)	22,800	9,908	27,543
	151,800	141,708	122,894
Contributions			
Ministère de la Famille	16,250	16,250	64,750
	16,250	16,250	64,750
	168,050	157,958	187,644
Expenditure			
Salaries and fringe benefits	95,258	99,633	95,640
Travel and accommodation	18,143	17,328	31,112
Translation costs	5,000	8,355	2,458
Rental charges	8,295	8,295	8,133
Elders representation	22,800	9,908	27,543
Administrative costs	13,025	9,910	18,318
Telecommunications	5,529	4,529	4,440
	168,050	157,958	187,644
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
IMPROVING LIVING CONDITIONS OF SENIORS			
(#83)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	25,000	25,000	100,000
	25,000	25,000	100,000
Contributions			
Ministère de la Santé et des Services sociaux	41,384	41,384	165,534
	41,384	41,384	165,534
	66,384	66,384	265,534
Expenditure			
Administrative charges	5,000	5,000	5,000
Contributions	109,038		
Elders Projects – Northern Village of Kangiqsualujjuaq			18,969
Elders Projects – Northern Village of Kuujjuaq			31,290
Elders Projects – Northern Village of Tasiujaq		10,084	4,782
Elders Projects – Northern Village of Aupaluk			3,734
Elders Projects – Northern Village of Kangirsuk			47,192
Elders Projects – Northern Village of Quaqtaq		14,000	19,887
Elders Projects – Northern Village of Kangiqsujuaq			27,492
Elders Projects – Northern Village of Salluit			42,651
Elders Projects – Northern Village of Ivujivik			5,411
Elders Projects – Northern Village of Akulivik			6,668
Elders Projects – Northern Village of Puvirnituq		16,800	14,215
Elders Projects – Northern Village of Inukjuak			13,796
Elders Projects – Northern Village of Umiujaq			50,516
Elders Projects – Northern Village of Kuujjuaraapik			7,087
Nunavik Regional Board of Health and Social Services – Regional campaigns			9,500
	114,038	45,884	308,190
Surplus (deficit) for the year for fiscal purposes	(47,654)	20,500	(42,656)
Internal transfers	(20,500)	(20,500)	(16,500)
Accumulated surplus (deficit), beginning of year	68,154	68,154	127,310
Accumulated surplus (deficit), end of year	–	68,154	68,154

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>EQUITY BETWEEN WOMEN AND MEN (#84)</i>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	70,000	70,000	70,342
	70,000	70,000	70,342
Contributions			
Ministère de la Famille	85,000	85,000	13,750
	85,000	85,000	13,750
	155,000	155,000	84,092
Expenditure			
Travel and accommodation			932
Contribution to Saturviit Inuit Women's Association	223,608	155,000	125,000
	223,608	155,000	125,932
Surplus (deficit) for the year for fiscal purposes	(68,608)	–	(41,840)
Accumulated surplus (deficit), beginning of year	68,608	68,608	110,448
Accumulated surplus (deficit), end of year	–	68,608	68,608

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
FOOD SECTOR DEVELOPMENT (#86)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	125,000	125,000	125,000
	125,000	125,000	125,000
Contributions			
Ministère de l'Agriculture, des Pêcheries et de			
l'Alimentation	50,000		
	50,000	–	–
	175,000	125,000	125,000
Expenditure			
Travel and accommodation	15,000		24,256
Contracts	52,000	25,300	33,662
Administrative costs			380
Contributions	305,040		
Poultry production with abattoir Kuujjuaq		80,000	
FHTA Bowhead whale hunt – Kangiqsujuag		25,000	
Inukjuak fish hatchery project		25,000	
Local commercial production of cooked meals		27,000	
Egg production 2017 operations – Kuujjuaq		8,035	
Familiarization trip to chicken farm – Kuujjuaq		20,378	
Business plan for expanded egg farm – Kuujjuaq		61,235	
Aquaculture feasibility assessment – Puvirnituq		7,675	
Fish hatchery operations – Kuujjuaq			
Nayumivik LHC		20,000	
Previous years contribution (cancellation)			114,093
	372,040	299,623	172,391
Surplus (deficit) for the year	(197,040)	(174,623)	(297,391)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(86,982)		
	(86,982)	–	–
	(459,022)	(299,623)	(172,391)
Surplus (deficit) for the year for fiscal purposes	(284,022)	(174,623)	(47,391)
Accumulated surplus (deficit), beginning of year	284,022	284,022	331,413
Accumulated surplus (deficit), end of year	–	109,399	284,022

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>SOCIAL ECONOMY (#87)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	75,000	75,000	41,672
	75,000	75,000	41,672
Contributions			
Ministère des Affaires municipales et de l'Occupation du territoire	50,000	87,500	87,500
	50,000	87,500	87,500
	125,000	162,500	129,172
Expenditure			
Travel and accommodation	37,000		32,700
Contracts	20,000	12,719	5,764
Contributions	146,610		
Training Workshop for local HFTA committees		24,600	
FCNQ – International summit of coops			2,564
FCNQ – Workshop for directors and staff		53,524	55,500
Kuujuaq egg production facility – Establishment		5,000	(13,637)
Administrative costs	1,000		
	204,610	95,843	82,891
Surplus (deficit) for the year for fiscal purposes	(79,610)	66,657	46,281
Accumulated surplus (deficit), beginning of year	79,610	79,610	33,329
Accumulated surplus (deficit), end of year	–	146,267	79,610

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MUNICIPALITÉ AMIE DES ÂÎNÉS (#174)			
Revenue			
Local sources			
Contribution from Regional Development fund – Project (#72)		2,742	
	–	2,742	–
Contributions			
Ministère de la Santé et des Services sociaux			15,250
	–	–	15,250
	–	2,742	15,250
Expenditure			
Travel and accommodation	28,435	3,356	5,761
Contracts	20,000	14,381	8,930
Contributions			
Payne Bay Cooperative Association – Construction of new store	41,560	75,000	
	89,995	92,737	14,691
Surplus (deficit) for the year for fiscal purposes	(89,995)	(89,995)	559
Accumulated surplus (deficit), beginning of year	89,995	89,995	89,436
Accumulated surplus (deficit), end of year	–	–	89,995

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>BUSINESS EQUITY FUND (#175)</i>			
Revenue			
Contributions			
Aboriginal Affairs and Northern Development			
Canada	285,000	380,000	380,000
	285,000	380,000	380,000
Expenditure			
Administrative charges	3,000	3,000	10,000
Contribution	414,447		
Margaret Mina & Orlando Eugene Partnership			
– Food truck services		15,000	
Raymond Mickpegak – Food truck		17,916	
Johnny Peters Inc. – Expansion 2017		19,261	
Previous years contributions			149,553
	417,447	55,177	159,553
Surplus (deficit) for the year for fiscal purposes	(132,447)	324,823	220,447
Internal transfers	(18,000)	(18,000)	(70,000)
Accumulated surplus (deficit), beginning of year	150,447	150,447	
Accumulated surplus (deficit), end of year	–	457,270	150,447

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

Year ended December 31, 2017

	<u>2017</u>	<u>2016</u>
	Actual	Actual
	\$	\$
<i>KATIVIK LOCAL DEVELOPMENT CENTER</i>		
Revenue		
	—	—
	-----	-----
Expenditure		
	—	—
	-----	-----
Surplus (deficit) for the year for fiscal purposes	—	—
Internal transfer		(676,598)
Accumulated surplus (deficit), beginning of year	—	676,598
	-----	-----
Accumulated surplus (deficit), end of year	—	—
	=====	=====

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS			
Revenue			
Contributions			
Employment and Social Development Canada	16,838,039	17,100,414	12,537,282
Employment and Social Development Canada – Ivritiviq		525,000	
Employment and Social Development Canada – Mining	187,500	1,035,594	964,359
Aboriginal Affairs and Northern Development Canada	327,751	278,604	412,103
Status of Women Canada – Advancing women in non-traditional occupations		51,545	
Other	31,250	34,836	14,565
	17,384,540	19,025,993	13,928,309
Expenditure			
Salaries and fringe benefits	2,476,627	2,402,266	2,249,707
Travel and accommodation	284,440	206,219	246,300
Training costs	22,775	19,304	22,386
Housing charges	231,418	231,418	196,960
Administrative charges	332,437	338,093	336,186
Rental charges	266,921	325,084	320,425
Office and equipment rental	113,214	36,467	53,390
Telecommunications	94,463	90,005	94,718
Contracts	154,984	77,871	140,335
Administrative costs	147,456	131,636	50,899
Contribution to Tourism – Operations (#170)		28,348	
Program activities	13,855,028	15,380,026	10,288,064
	17,979,763	19,266,737	13,999,370
Surplus (deficit) for the year for fiscal purposes	(595,223)	(240,744)	(71,061)
Internal transfers – Sustainable employment – Provincial programs	595,223	240,744	71,061
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS			
Revenue			
Contributions			
Contribution from Block Funding (#100) – Operation activities	3,026,953	2,532,885	2,810,488
Contribution from Block Funding (#100) – Income security	2,212,027	1,944,858	2,036,742
Contribution from Block Funding (#100) – Program activities	1,000,000	356,458	1,734,381
Emploi-Québec	2,523,498	799,568	1,774,685
Previous year adjustment			(470,166)
Other		2,212	7,346
	8,762,478	5,635,981	7,893,476
Expenditure			
Salaries and fringe benefits	2,819,717	2,397,347	2,713,252
Travel and accommodation	176,637	151,762	126,612
Training costs	17,112	12,707	18,094
Housing charges	300,469	300,469	293,032
Administrative charges	753,616	747,960	723,683
Rental charges	284,541	226,378	215,523
Office and equipment rental	127,956	176,133	189,170
Telecommunications	85,166	86,102	83,980
Contracts	144,443	102,959	178,407
Administrative costs	78,280	167,414	135,206
Program activities	3,379,318	1,026,006	3,145,456
	8,167,255	5,395,237	7,822,415
Surplus (deficit) for the year for fiscal purposes	595,223	240,744	71,061
Internal transfers – Sustainable employment – Federal programs	(595,223)	(240,744)	(71,061)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TOURISM – OPERATIONS (#170)			
Revenue			
Local sources			
Contribution from Sustainable Employment –			
Federal Programs		28,348	35,000
	–	28,348	35,000
Contributions			
Employment and Social Development Canada	15,164		72,779
Tourisme Québec		(18,734)	122,500
	15,164	(18,734)	195,279
	15,164	9,614	230,279
Expenditure			
Salaries and fringe benefits			140,007
Travel and accommodation	9,600	9,299	34,258
Housing charges			43,532
Administrative charges			56,770
Contract	5,249		70,646
Telecommunications			3,973
Rental charges			13,216
Administrative costs	315	315	23,410
	15,164	9,614	385,812
Surplus (deficit) for the year for fiscal purposes	–	–	(155,533)
Accumulated surplus (deficit), beginning of year			155,533
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ALLAVIK BUILDING (#17)			
Revenue			
Local sources			
Rental charges	2,057,675	2,057,684	2,017,338
Other			22,054
	<u>2,057,675</u>	<u>2,057,684</u>	<u>2,039,392</u>
Expenditure			
Salaries and fringe benefits	108,463	81,715	64,261
Training costs	582	582	639
Contracts	8,560	6,639	11,337
Insurance	15,179	14,834	14,718
Municipal services	115,000	107,978	107,531
Administrative costs	33,500	7,142	2,269
Purchase of material	5,000	394	1,429
Heating oil	120,000	90,339	132,223
Electricity	55,000	56,321	53,485
Administrative charges	150,000	150,000	150,000
Shared maintenance expenses	425,000	372,712	369,894
Financing costs	42,750	42,750	51,750
	<u>1,079,034</u>	<u>931,406</u>	<u>959,536</u>
Surplus (deficit) for the year	<u>978,641</u>	<u>1,126,278</u>	<u>1,079,856</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(180,000)	(180,000)	(180,000)
	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(9,440)	(9,326)	(15,537)
Investing activities – Contribution to capital projects – Office building renovation		15,000	(75,000)
Financial reserves and reserved funds – Buildings and houses	(789,201)	(951,952)	(809,319)
	<u>(798,641)</u>	<u>(946,278)</u>	<u>(899,856)</u>
	<u>(978,641)</u>	<u>(1,126,278)</u>	<u>(1,079,856)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
HOUSING UNITS (BO-PLEX HOUSES) (#70)			
Revenue			
Local sources			
Contribution from Administration (#12)		33,243	20,585
Employee rentals	62,664	50,757	62,664
	62,664	84,000	83,249
Contributions			
Société d'habitation du Québec	157,269	165,570	200,623
	157,269	165,570	200,623
	219,933	249,570	283,872
Expenditure			
Administrative charges	18,000	18,000	18,000
Contract	5,000	1,975	1,900
Heating oil	35,000	33,478	40,329
Electricity	13,000	14,796	12,371
Municipal services	66,000	61,762	67,291
Shared maintenance expenses	100,000	87,590	85,873
Insurance		89	89
Financing costs		47,363	40,358
Rental land lease	31,940		
	268,940	265,053	266,211
Surplus (deficit) for the year for fiscal purposes	(49,007)	(15,483)	17,661
Accumulated surplus (deficit), beginning of year	49,007	49,007	31,346
Accumulated surplus (deficit), end of year	–	33,524	49,007

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
COURTHOUSE (#18)			
Revenue			
Local sources			
Rental charges – Civil security / KRPF – Operations	263,093	263,093	257,934
Rental charges – Société québécoise des infrastructures	193,078	193,083	189,760
	<u>456,171</u>	<u>456,176</u>	<u>447,694</u>
Expenditure			
Contracts	19,000	19,732	19,167
Insurance	10,319	10,085	
Administrative charges	55,000	55,000	55,000
Municipal services	27,000	26,831	28,363
Heating oil	50,000	50,609	50,979
Electricity	7,000	6,077	8,472
Administrative costs	23,670	2,926	12,045
Shared maintenance expenses	168,000	147,425	123,410
Financing costs	13,315	13,315	14,047
	<u>373,304</u>	<u>332,000</u>	<u>311,483</u>
Surplus (deficit) for the year	<u>82,867</u>	<u>124,176</u>	<u>136,211</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(15,186)	(15,186)	(14,454)
	<u>(15,186)</u>	<u>(15,186)</u>	<u>(14,454)</u>
Appropriations			
Investing activities – Contribution to capital projects – Building renovations	(25,000)	(25,000)	40,753
Financial reserves and reserved funds	(42,681)	(83,990)	(162,510)
	<u>(67,681)</u>	<u>(108,990)</u>	<u>(121,757)</u>
	<u>(82,867)</u>	<u>(124,176)</u>	<u>(136,211)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Building and Housing Operations

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KRG HOUSES (#74)			
Revenue			
Local sources			
Housing charges – KRG Units	5,157,620	5,126,258	5,044,951
Housing rental – KRPF (KMHB Units)	605,248	605,238	592,728
Housing rental from others	327,546	327,546	361,797
Employees rental	636,768	635,573	663,966
Other			18,398
	<u>6,727,182</u>	<u>6,694,615</u>	<u>6,681,840</u>
Expenditure			
Contracts	20,000	32,653	37,471
Insurance	110,417	108,227	108,119
Housing rental	792,448	806,267	872,507
Rental charges	41,586	41,586	40,771
Municipal services	890,000	1,076,352	890,517
Heating oil	600,000	514,860	620,456
Electricity	95,000	98,439	104,194
Purchase of material	5,000	3,353	5,366
Shared maintenance expenses	1,251,002	1,097,074	991,328
Land leases	250,000	288,117	257,332
Administrative costs	40,000	69,284	13,735
Financing costs	602,088	596,164	803,816
	<u>4,697,541</u>	<u>4,732,376</u>	<u>4,745,612</u>
Surplus (deficit) for the year	<u>2,029,641</u>	<u>1,962,239</u>	<u>1,936,228</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	<u>(1,107,682)</u>	<u>(1,107,682)</u>	<u>(1,040,785)</u>
	<u>(1,107,682)</u>	<u>(1,107,682)</u>	<u>(1,040,785)</u>
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(65,000)	(29,905)	(58,159)
Investing activities – Contribution to capital projects – Housing unit renovations	(295,500)	(4,137)	129,555
Financial reserves and reserved funds	<u>(561,459)</u>	<u>(820,515)</u>	<u>(966,839)</u>
	<u>(921,959)</u>	<u>(854,557)</u>	<u>(895,443)</u>
	<u>(2,029,641)</u>	<u>(1,962,239)</u>	<u>(1,936,228)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
INUKJUAQ AND PUVIRNITUQ BUILDINGS (#75)			
Revenue			
Local sources			
Rental charges	295,465	295,465	257,480
	295,465	295,465	257,480
Expenditure			
Heating oil	17,000	10,042	13,376
Electricity	2,000	1,528	1,685
Insurance	2,417	2,361	2,050
Municipal services	19,000	17,952	18,005
Administrative charges	20,000	20,000	20,000
Contracts	30,000	6,974	3,375
Vehicle operation costs	9,600	8,759	6,592
Shared maintenance expenses	100,000	87,753	45,183
Office and equipment rental	50,000	50,000	37,500
Administrative costs	21,640	8,085	9,067
Purchase of material	18,800	3,138	1,716
	290,457	216,592	158,549
Surplus (deficit) for the year	5,008	78,873	98,931
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(5,008)	(78,873)	(98,931)
	(5,008)	(78,873)	(98,931)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
WAREHOUSE (#73)			
Revenue			
Local sources			
Rental charges	453,227	453,227	444,340
Other			(555)
	<u>453,227</u>	<u>453,227</u>	<u>443,785</u>
Expenditure			
Telecommunications	5,500	12,654	8,054
Contracts	18,000	17,692	483
Purchase of material	5,000	1,871	491
Heating oil	55,000	48,698	59,223
Electricity	3,000	2,182	2,436
Municipal services	45,000	41,714	19,960
Administrative costs	40,380	6,355	4,624
Shared maintenance expenses	100,000	87,753	41,474
Insurance	15,359	15,119	13,426
Vehicle operation costs		3,346	6,934
Financing costs	94,792	94,792	101,314
	<u>382,031</u>	<u>332,176</u>	<u>258,419</u>
Surplus (deficit) for the year	<u>71,196</u>	<u>121,051</u>	<u>185,366</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(135,356)	(135,356)	(128,834)
	<u>(135,356)</u>	<u>(135,356)</u>	<u>(128,834)</u>
Appropriations			
Financial reserves and reserved funds	64,160	14,305	(56,532)
	<u>64,160</u>	<u>14,305</u>	<u>(56,532)</u>
	<u>(71,196)</u>	<u>(121,051)</u>	<u>(185,366)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
POLICE STATIONS – BUILDING OPERATIONS			
(#14 AND #204)			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	352,552	352,552	345,639
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	281,304	283,882	272,197
Rental charges – Other police stations	1,721,524	1,721,524	1,688,615
	<u>2,355,380</u>	<u>2,357,958</u>	<u>2,306,451</u>
Expenditure			
Salaries and fringe benefits	61,248	52,644	57,337
Contracts	57,900	52,098	43,962
Heating oil	270,000	185,657	236,741
Electricity	60,000	57,843	64,474
Municipal services	162,330	187,154	192,452
Administrative costs	20,802	7,665	8,276
Purchase of material	26,770	2,740	4,932
Shared maintenance expenses	515,000	451,210	575,239
Insurance	42,540	41,587	40,352
Financing costs	180,391	180,391	190,648
	<u>1,396,981</u>	<u>1,218,989</u>	<u>1,414,413</u>
Surplus (deficit) for the year	<u>958,399</u>	<u>1,138,969</u>	<u>892,038</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(440,108)	(440,108)	(424,519)
	<u>(440,108)</u>	<u>(440,108)</u>	<u>(424,519)</u>
Appropriations			
Investing activities – Acquisition of capital assets	(5,000)		
Investing activities – Contributions to capital projects – Police stations renovation	(222,500)	(160,416)	(165,863)
Financial reserves and reserved funds	(290,791)	(538,445)	(301,656)
	<u>(518,291)</u>	<u>(698,861)</u>	<u>(467,519)</u>
	<u>(958,399)</u>	<u>(1,138,969)</u>	<u>(892,038)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Building and Housing Operations

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
BUILDING MAINTENANCE (#27)			
Revenue			
Local sources			
Shared maintenance	4,104,003	3,643,613	3,760,336
Sales		21,383	
Settlement		44,298	14,796
	<u>4,104,003</u>	<u>3,709,294</u>	<u>3,775,132</u>
Expenditure			
Salaries and fringe benefits	1,861,611	1,407,242	1,514,855
Travel and accommodation	450,000	509,700	553,219
Training costs	12,979	13,684	10,641
Telecommunications	39,732	38,333	38,150
Contracts	100,000	126,174	16,633
Purchase of material	751,769	771,070	902,996
Rental charges	271,097	271,097	265,781
Housing charges	287,979	287,979	294,081
Administrative costs	83,336	43,881	43,376
Vehicle operation costs	93,500	97,078	106,710
	<u>3,952,003</u>	<u>3,566,238</u>	<u>3,746,442</u>
Surplus (deficit) for the year	<u>152,000</u>	<u>143,056</u>	<u>28,690</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(152,000)	(143,056)	(28,690)
	<u>(152,000)</u>	<u>(143,056)</u>	<u>(28,690)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
RECREATION COORDINATION (#30)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,332,836	1,097,005	1,419,454
Training assistance subsidy	5,264	5,264	1,760
	1,338,100	1,102,269	1,421,214
Expenditure			
Salaries and fringe benefits	747,515	555,358	853,789
Travel and accommodation	72,625	36,351	52,198
Training costs	4,770	4,770	5,488
Telecommunications	39,445	41,260	47,046
Administrative charges	173,900	173,900	196,200
Rental charges	92,688	92,688	80,952
Office and equipment rental	24,190	26,758	2,640
Housing charges	112,095	112,095	121,622
Purchase of material	8,264	256	1,972
Regional recreation activities and festivals	35,000	35,000	35,000
Administrative costs	27,608	23,833	24,307
	1,338,100	1,102,269	1,421,214
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ARCTIC WINTER GAMES (#35)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	60,000	60,000	60,000
Sponsorship	45,000	65,000	30,000
	105,000	125,000	90,000
Contributions			
Contribution from Block Funding (#100)	571,783	97,555	713,818
Ministère de l'Éducation et de l'Enseignement supérieur	30,000	120,000	30,000
Société du Plan Nord	30,000	90,000	30,000
Training assistance subsidy	49,742		6,482
	681,525	307,555	780,300
	786,525	432,555	870,300
Expenditure			
Travel and accommodation	447,000	266,659	588,730
Contracts	108,500	55,764	60,096
Purchase of material	125,310	10,509	70,866
Advertising and public relations	6,340	5,125	11,330
Administrative costs	24,775	19,898	16,279
Insurance			7,199
Administrative charges	74,600	74,600	115,800
	786,525	432,555	870,300
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
CIRQINIQ (#34)			
Revenue			
Local sources			
Other	20,000	20,000	20,000
	20,000	20,000	20,000
Contributions			
Sanarrutik Amendment #3 – Ungaluk			340,666
Contribution from Block Funding (#100)	297,380	287,780	
Training assistance subsidy	105,300	63,854	56,592
	402,680	351,634	397,258
	422,680	371,634	417,258
Expenditure			
Salaries and fringe benefits		2,066	
Travel and accommodation	68,120	98,160	227,222
Contracts	292,300	219,062	157,975
Administrative costs	16,700	11,415	25,495
Purchase of material	6,760	2,131	6,566
Administrative charges	38,800	38,800	
	422,680	371,634	417,258
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>KITE SKI (#36)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	90,021	81,790	217,794
Nunavik Regional Board of Health and Social Services	20,000	20,000	
Training assistance subsidy	37,821	37,819	
	147,842	139,609	217,794
Expenditure			
Travel and accommodation		13,915	101,318
Vehicle operation costs	11,450	10,145	9,470
Contracts	94,756	85,574	48,884
Administrative costs	8,302	4,113	1,576
Purchase of material	21,634	14,162	26,346
Administrative charges	11,700	11,700	30,200
	147,842	139,609	217,794
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
MUSIC (#37)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	165,580	123,748	103,875
Training assistance subsidy	9,300	10,464	17,041
Nunavik Regional Board of Health and Social Services	22,500		
	197,380	134,212	120,916
Expenditure			
Travel and accommodation	40,350	42,524	45,661
Contracts	119,160	59,592	18,525
Purchase of material	2,730	596	23,844
Administrative costs	13,540	9,900	15,986
Administrative charges	21,600	21,600	16,900
	197,380	134,212	120,916
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
LOCAL RECREATION COORDINATORS TRAINING (#31)			
Revenue			
Contributions			
Québec en forme	12,000		72,000
Training assistance subsidy	46,756	7,280	25,423
	58,756	7,280	97,423
Expenditure			
Travel and accommodation		29,506	52,900
Training costs	116,640	37,410	6,199
Contracts		2,520	10,246
Administrative costs	5,000	3,384	4,382
	121,640	72,820	73,727
Surplus (deficit) for the year	(62,884)	(65,540)	23,696
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(36,112)		
	(36,112)	–	–
Surplus (deficit) for the year for fiscal purposes	(98,996)	(65,540)	23,696
Accumulated surplus (deficit), beginning of year	98,996	98,996	75,300
Accumulated surplus (deficit), end of year	–	33,456	98,996

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
CHILD CARE – OPERATIONS (#43)			
Revenue			
Local sources			
Construction management fees			(24,783)
Other		1,500	11,415
	–	1,500	(13,368)
Contributions			
Contribution from Block Funding (#100)	1,394,866	810,075	1,246,451
Employment and Social Development Canada	777,539	739,597	625,320
Health Canada – Aboriginal Head Start	161,862	380,446	290,522
Training assistance subsidy	60,000	72,073	103,741
	2,394,267	2,002,191	2,266,034
	2,394,267	2,003,691	2,252,666
Expenditure			
Salaries and fringe benefits	1,055,876	1,036,634	1,138,097
Travel and accommodation	163,500	108,652	146,706
Contracts	127,500	47,177	130,979
Training costs	132,452	38,699	31,556
Telecommunications	43,732	40,989	46,640
Advisory committee meetings	70,000	58,339	59,377
Administrative charges	182,000	182,000	178,400
Rental charges	108,647	108,647	91,146
Office and equipment rental	2,600	2,444	3,056
Housing charges	124,055	124,055	121,622
Administrative costs	95,218	34,182	47,198
Computer expenses	26,508	18,968	36,543
Translation costs	10,000	14,598	4,915
Project – Reading book	50,000	5,637	92,913
Project – Daycare Website	8,000	3,259	
Project – Daycare database	25,000		42,697
Project – Narrative assessment		10,323	
Project – Assessment tool	169,179	169,088	80,821
	2,394,267	2,003,691	2,252,666
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)			
Revenue			
Local sources			
Settlement			4,400
Recuperation of accumulated surplus of Child Care Centres as of March 31		932,826	2,069,738
	–	932,826	2,074,138
Contributions			
Contribution from Block Funding (#100)	18,192,495	17,386,825	16,277,686
Employment and Social Development Canada	885,000	933,307	765,452
Employment and Social Development Canada – Major renovations	3,000,000	3,282,468	
Health Canada – Aboriginal Head Start	572,745	523,250	548,524
	22,650,240	22,125,850	17,591,662
	22,650,240	23,058,676	19,665,800
Expenditure			
Contributions to child care training	250,000		
Contributions to Child Care Centres			
Kangiqsualujjuaq Child Care Centre	1,834,590	1,801,905	1,465,783
Kuujjuaq Child Care Centre	3,243,574	3,147,573	3,068,458
Tasiujaq Child Care Centre	566,416	633,046	694,485
Aupaluk Child Care Centre	342,629	377,088	409,947
Kangirsuk Child Care Centre	563,821	639,084	608,013
Quaqtaq Child Care Centre	551,268	635,409	679,710
Kangiqsujuaq Child Care Centre	866,654	841,156	811,693
Salluit Child Care Centre	2,531,451	2,430,688	1,778,522
Ivujivik Child Care Centre	597,710	583,388	553,294
Akulivik Child Care Centre	463,361	580,546	469,953
Puvirnituq Child Care Centre	1,486,623	1,739,639	1,608,117
Inukjuak Child Care Centre	2,730,353	2,586,827	2,712,968
Umiujaq Child Care Centre	683,713	724,256	574,474
Kuujjuaraapik Child Care Centre	555,051	693,239	728,478
Pairitsivik of Nunavik Home Day Care Agency		338	
Special projects			
Public Health Research Unit – Nutrition Project	10,000	14,000	95,050

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SPECIAL PROJECTS AND TRANSFERS TO			
CHILD CARE CENTRES (#44) (Continued)			
Expenditure (Continued)			
Other			
Kangiqsualujjuaq Child Care Centre – Major renovations	200,000	198,810	12,698
Kuujjuaq Child Care Center – Major renovations	3,800,000	2,317,961	84,100
Kangirsuk Child Care Centre – Major renovations	400,000	82,303	3,032,363
Quaqtaq Child Care Centre – Major renovations	20,000	29,533	152,106
Kangiqsujuaq Child Care Centre – Major renovations			6,539
Salluit Child Care Centre – Major renovations			8,488
Ivujivik Child Care Centre – Major renovations			6,539
Akulivik Child Care Centre – Major renovations	200,000	62,856	218,152
Inukjuak Child Care Centre – Major renovations	3,000,000	2,131,366	111,272
Umiujaq Child Care Centre – Major renovations	90,000	53,356	172,610
Kuujjuaraapik Child Care Center – Major renovations	2,500,000	1,806,751	29,291
Repairs and preventive maintenance	25,000		23,617
Shared maintenance expenses	225,000	225,000	199,500
Administrative charges	1,190,200	1,190,200	1,114,000
	28,927,414	25,526,318	21,430,220
Surplus (deficit) for the year	(6,277,174)	(2,467,642)	(1,764,420)

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, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Buildings			124,109
Financial reserves and reserved funds –			
Buildings	6,277,174	2,467,642	1,640,311
	6,277,174	2,467,642	1,764,420
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Renewable Resources

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
UUMAJUIT (#53)			
Revenue			
Local sources			
Other		924	
	—	924	—
Contributions			
Contribution from Block Funding (#100)	1,429,706	1,288,180	1,384,393
Fisheries and Oceans Canada	480,000	480,000	480,000
Training assistance subsidy			30,993
	1,909,706	1,768,180	1,895,386
	1,909,706	1,769,104	1,895,386
Expenditure			
Salaries and fringe benefits	1,240,250	1,193,601	1,273,564
Travel and accommodation	110,000	90,337	133,137
Contracts	34,000	6,952	11,399
Training costs	5,477	5,807	5,759
Telecommunications	69,666	64,310	44,882
Vehicle operation costs	88,500	74,489	98,459
Administrative charges	186,400	186,400	163,800
Rental charges	17,628	17,628	17,282
Office and equipment rental	18,000	19,500	18,000
Administrative costs	23,763	14,270	11,587
Insurance	10,022	9,757	9,550
Purchase of material	6,000	1,522	1,855
	1,809,706	1,684,573	1,789,274
Surplus (deficit) for the year	100,000	84,531	106,112
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5a))	(100,000)	(84,531)	(106,112)
	(100,000)	(84,531)	(106,112)
Surplus (deficit) for the year for fiscal purposes	—	—	—
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>PROTECTED AREAS – MDDEP (#54)</i>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation	16,000		
Contracts	20,000	816	675
	36,000	816	675
Surplus (deficit) for the year	(36,000)	(816)	(675)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(71,688)		
	(71,688)	—	—
Surplus (deficit) for the year for fiscal purposes	(107,688)	(816)	(675)
Accumulated surplus (deficit), beginning of year	107,688	107,688	108,363
Accumulated surplus (deficit), end of year	—	106,872	107,688

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
INTEGRATED REGIONAL PLAN (#55)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	86,000	172,000	64,500
	86,000	172,000	64,500
Expenditure			
Salaries and fringe benefits	32,132	29,087	34,651
Travel and accommodation	28,290	13,175	10,584
Contracts	27,000	6,455	100,195
	87,422	48,717	145,430
Surplus (deficit) for the year	(1,422)	123,283	(80,930)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(162,599)		
	(162,599)	–	–
Surplus (deficit) for the year for fiscal purposes	(164,021)	123,283	(80,930)
Accumulated surplus (deficit), beginning of year	164,021	164,021	244,951
Accumulated surplus (deficit), end of year	–	287,304	164,021

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>CLEANING OF ABANDONED MINING EXPLORATION SITES (#57)</i>			
Revenue			
Local sources			
Other			94
	–	–	94
Contributions			
Ministère de l'Énergie et des Ressources naturelles	356,134	221,252	82,699
	356,134	221,252	82,699
	356,134	221,252	82,793
Expenditure			
Travel and accommodation	65,000	19,302	77,459
Contracts	177,500	187,717	101,415
Administrative costs	83,634	3,686	2,069
Administrative charges	10,000	10,000	
Purchase of material	20,000	547	4,855
	356,134	221,252	185,798
Surplus (deficit) for the year for fiscal purposes	–	–	(103,005)
Accumulated surplus (deficit), beginning of year			103,005
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
CLIMATE CHANGE (#61)			
Revenue			
Local sources			
Other	10,500	7,102	9,597
	10,500	7,102	9,597
Contributions			
Aboriginal Affairs and Northern Development			
Canada	64,171		
ArcticNet	37,500	47,500	47,500
Glencore Corporation Canada	36,666	46,667	46,667
INRS	6,000		
Inuit Tapiriit Kanatami	42,250	17,595	38,000
	186,587	111,762	132,167
	197,087	118,864	141,764
Expenditure			
Salaries and fringe benefits	59,378	40,801	15,137
Travel and accommodation	36,750	14,224	1,520
Contracts	23,000	27,654	42,878
Administrative charges	10,000	10,000	10,000
Administrative costs	17,389	11,213	32,729
	146,517	103,892	102,264
Surplus (deficit) for the year	50,570	14,972	39,500
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(158,965)		
	(158,965)	–	–
Surplus (deficit) for the year for fiscal purposes	(108,395)	14,972	39,500
Accumulated surplus (deficit), beginning of year	108,395	108,395	68,895
Accumulated surplus (deficit), end of year	–	123,367	108,395

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ENVIRONMENT (#64)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	648,391	549,925	562,285
Training assistance subsidy	9,000	15,461	
	657,391	565,386	562,285
Expenditure			
Salaries and fringe benefits	366,829	314,411	366,780
Travel and accommodation	54,750	21,639	33,173
Contracts	32,700	28,741	3,844
Training costs	26,406	28,076	1,195
Telecommunications	14,455	14,068	12,483
Rental charges	15,554	15,554	15,249
Administrative charges	84,600	84,600	72,200
Housing charges	44,403	44,403	43,532
Administrative costs	12,194	11,997	9,605
Purchase of material	5,500	1,897	4,224
	657,391	565,386	562,285
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
DEVELOPMENT OF PARKS IN NUNAVIK (#56)			
Revenue			
Local sources			
Sales	15,000	4,143	4,284
Other	(42,878)	500	
	(27,878)	4,643	4,284
Contributions			
Contribution from Block Funding (#100)	2,605,813	2,181,502	2,401,370
Training assistance subsidy	75,500	114,416	2,312
	2,681,313	2,295,918	2,403,682
	2,653,435	2,300,561	2,407,966
Expenditure			
Salaries and fringe benefits	924,118	873,987	902,206
Travel and accommodation	157,700	105,883	154,722
Contracts	175,000	93,132	216,173
Training costs	152,886	113,367	107,100
Telecommunications	43,068	39,784	35,154
Purchase of material	60,700	45,410	23,292
Administrative costs	79,686	34,697	30,713
Advertising	167,878	120,283	177,602
Administrative charges	339,800	339,800	308,700
Rental charges	183,536	183,536	179,938
Housing charges	249,569	249,569	208,042
Vehicle operation costs	12,500	18,551	6,878
Computer expenses	12,364	55,718	51,674
NP beneficiary access program	84,630	26,844	2,375
	2,643,435	2,300,561	2,404,569
Surplus (deficit) for the year	10,000	–	3,397
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(10,000)		(3,397)
	(10,000)	–	(3,397)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
PINGUALUIT PARK – OPERATIONS (#59)			
Revenue			
Local sources			
Sales	98,000	102,993	54,864
Rental charges	15,000	15,000	15,000
	113,000	117,993	69,864
Contributions			
Contribution from Block Funding (#100)	1,538,137	1,430,015	1,529,993
Training assistance subsidy			4,984
	1,538,137	1,430,015	1,534,977
	1,651,137	1,548,008	1,604,841
Expenditure			
Salaries and fringe benefits	890,285	872,608	854,483
Travel and accommodation	202,300	166,117	189,206
Contracts	65,000	48,883	60,266
Training costs	4,184	4,184	3,931
Administrative charges	200,600	200,600	197,800
Purchase of material	42,573	58,512	55,031
Telecommunications	23,986	25,905	26,219
Vehicle operation costs	53,800	46,096	46,559
Heating oil	18,000	17,162	14,391
Electricity	4,000	3,233	4,132
Municipal services	19,627	19,627	19,947
Land leases	25,000		29,708
Administrative costs	37,663	36,022	39,711
Shared maintenance expenses	40,000	35,099	41,474
Insurance	14,119	13,960	13,092
	1,641,137	1,548,008	1,595,950
Surplus (deficit) for the year	10,000	–	8,891
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(10,000)		(8,891)
	(10,000)	–	(8,891)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i>			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	201,054	175,982	170,081
	201,054	175,982	170,081
Expenditure			
Park infrastructure	201,054	175,982	170,081
	201,054	175,982	170,081
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Renewable Resources

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – OPERATIONS (#63)			
Revenue			
Local sources			
Sales	135,000	159,849	68,409
Other	25,000	25,000	
	160,000	184,849	68,409
Contributions			
Contribution from Block Funding (#100)	1,452,066	1,325,780	1,307,715
Training assistance subsidy			3,426
	1,452,066	1,325,780	1,311,141
	1,612,066	1,510,629	1,379,550
Expenditure			
Salaries and fringe benefits	812,427	764,381	727,430
Travel and accommodation	190,400	159,876	123,599
Training costs	3,699	3,899	3,104
Contracts	76,000	56,371	13,258
Telecommunications	16,986	18,309	14,154
Administrative charges	189,400	189,400	183,300
Purchase of material	42,500	47,778	51,467
Housing charges	74,730	74,730	73,264
Vehicle operation costs	49,200	54,134	41,769
Heating oil	20,000	19,206	16,842
Electricity	4,000	6,639	2,693
Municipal services	22,200	22,209	21,464
Office and equipment rental	5,000	1,426	6,642
Shared maintenance expenses	40,000	35,101	41,474
Administrative costs	43,524	45,348	29,460
	1,590,066	1,498,807	1,349,920
Surplus (deficit) for the year	22,000	11,822	29,630
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(22,000)	(11,822)	(29,630)
	(22,000)	(11,822)	(29,630)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – INFRASTRUCTURE (#60)			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	959,773	1,768,735	1,443,965
	959,773	1,768,735	1,443,965
Expenditure			
Park infrastructure	959,773	1,768,735	1,383,965
Project management			60,000
	959,773	1,768,735	1,443,965
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TURSUJUQ PARK – OPERATIONS (#62)			
Revenue			
Local sources			
Sales	61,500	53,040	25,573
Rental charges	11,250	11,250	
	72,750	64,290	25,573
Contributions			
Contribution from Block Funding (#100)	1,407,389	1,120,992	1,161,185
Ministère des Forêts, de la Faune et des Parcs	107,437	107,428	113,717
Training assistance subsidy			8,012
	1,514,826	1,228,420	1,282,914
	1,587,576	1,292,710	1,308,487
Expenditure			
Salaries and fringe benefits	680,473	607,529	594,227
Training costs	3,601	3,601	3,598
Travel and accommodation	163,100	79,946	130,996
Contracts	98,000	100,038	13,636
Telecommunications	17,986	18,108	15,462
Administrative charges	183,600	183,600	169,800
Housing charges	37,365	37,365	36,632
Purchase of material	27,500	20,023	65,747
Tursujuq mining and outfitting camps clean-up	200,020	107,037	107,437
Shared maintenance expenses	40,000	35,101	
Administrative costs	120,931	100,362	158,330
	1,572,576	1,292,710	1,295,865
Surplus (deficit) for the year	15,000	–	12,622
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(15,000)		(12,622)
	(15,000)	–	(12,622)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i>			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	1,300,000	169,079	566,125
	1,300,000	169,079	566,125
Expenditure			
Park infrastructure	1,300,000	169,079	566,125
	1,300,000	169,079	566,125
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ULITTANIUJALIK PARK – OPERATIONS (#65)			
Revenue			
Local sources			
Sales	2,000		
	2,000	–	–
Contributions			
Contribution from Block Funding (#100)	171,335	75,034	
	171,335	75,034	–
	173,335	75,034	–
Expenditure			
Salaries and fringe benefits	61,406	35,105	
Training costs	148	148	
Contracts	70,000		
Telecommunications	9,964	9,964	
Administrative charges	22,300	22,300	
Purchase of material	2,000		
Administrative costs	7,517	7,517	
	173,335	75,034	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)			
Revenue			
Contributions			
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	42,772	42,372	186,185
	42,772	42,372	186,185
Expenditure			
Park infrastructure	42,772	42,372	186,185
	42,772	42,372	186,185
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

Kativik Regional Government

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

Other Programs

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TAMAANI INTERNET SERVICE (#7)			
Revenue			
Local sources			
Internet communications	6,708,360	6,406,085	5,843,125
Internet internal charges	640,940	640,940	618,234
Other		986	280
	<u>7,349,300</u>	<u>7,048,011</u>	<u>6,461,639</u>
Contributions			
Société Plan Nord	2,763,220	55,636	434,186
Government of Nunavut		159,064	
Government of Newfoundland and Labrador		95,375	
Training assistance subsidy			1,705
	<u>2,763,220</u>	<u>310,075</u>	<u>435,891</u>
	<u>10,112,520</u>	<u>7,358,086</u>	<u>6,897,530</u>
Expenditure			
Salaries and fringe benefits	1,852,910	1,860,306	2,233,665
Travel and accommodation	468,650	537,113	570,965
Contracts	564,000	861,765	391,049
Training costs	14,074	12,387	21,757
Indigenous Community Satellite Network	972,000	1,179,117	1,121,400
Support Agreement – Hardware and software	407,152	342,567	198,969
Telecommunications	328,867	203,934	329,755
Electricity	22,000	40,940	24,049
Administrative charges	350,000	350,000	350,000
Office and equipment rental	208,177	182,741	197,601
Housing charges	338,375	338,375	258,474
Administrative costs	330,490	326,033	313,813
Insurance	1,585	1,545	1,232
Purchase of material	610,310	777,716	180,348
Financing costs	375,000	375,000	10,326
Plan Nord expenses	263,220	230,318	434,186
	<u>7,106,810</u>	<u>7,619,857</u>	<u>6,637,589</u>
Surplus (deficit) for the year	<u>3,005,710</u>	<u>(261,771)</u>	<u>259,941</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>TAMAANI INTERNET SERVICE (#7) (Continued)</i>			
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(2,500,000)	(7,500,000)	(378,396)
	(2,500,000)	(7,500,000)	(378,396)
Appropriations			
Investing activities – Contributions to capital projects – Bandwidth project	(48,854)	7,067,041	(16,681,541)
Financial reserves and reserved funds			7,843,140
	(48,854)	7,067,041	(8,838,401)
	(2,548,854)	(432,959)	(9,216,797)
Surplus (deficit) for the year for fiscal purposes	456,856	(694,730)	(8,956,856)
Internal transfers			8,500,000
Accumulated surplus (deficit), beginning of year	(456,856)	(456,856)	
Accumulated surplus (deficit), end of year	–	(1,151,586)	(456,856)

Kativik Regional Government

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

Other Programs

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SANARRUTIK AGREEMENT (#16)			
Revenue			
Local sources			
Makivik Corporation	4,289	8,576	44,474
Other	19,560	19,561	
	23,849	28,137	44,474
Contributions			
Secrétariat aux affaires autochtones	7,325,761	7,325,761	7,182,962
	7,325,761	7,325,761	7,182,962
	7,349,610	7,353,898	7,227,436
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 16 b))			
Northern Village of Kangiqsualujjuaq	271,294	271,294	266,924
Northern Village of Kuujjuaq	694,578	694,578	640,387
Northern Village of Tasiujaq	140,522	140,522	135,730
Northern Village of Aupaluk	102,506	102,073	55,460
Northern Village of Kangirsuk	222,814	222,814	217,332
Northern Village of Quaqtaq	149,612	146,711	99,200
Northern Village of Kangiqsujaq	268,676	268,676	260,135
Northern Village of Salluit	508,636	508,636	491,392
Northern Village of Ivujivik	153,085	153,972	131,369
Northern Village of Akulivik	238,965	238,965	224,502
Northern Village of Puvirnituk	560,148	560,148	481,937
Northern Village of Inukjuak	589,044	589,044	565,604
Northern Village of Umiujaq	186,693	186,693	178,841
Northern Village of Kuujjuaraapik	246,056	246,053	238,580
Contribution to recreation activities	300,000	277,900	180,000
Contribution to Avataq Cultural Institute Inc. –			
Local cultural committees	250,000	250,000	225,000
Community Development Fund	1,000,000	1,000,000	964,949
Contribution to Parnasimautik (#21)	130,000	75,000	103,088
Contribution to Nunivaat Statistics Program (#95)	403,297	378,359	281,728
Contribution to Search and Rescue Boat Maintenance (#296)	401,000	282,761	286,150
Contribution to Marine Infrastructure Maintenance (#331) – Lighting system			33,546
Contribution to Elders committee (#80)	22,800	9,908	27,543
Contribution to Study Cost of Living	60,024	68,598	37,500

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>SANARRUTIK AGREEMENT (#16) (Continued)</i>			
Municipal Infrastructure and Equipment Project	135,054	66,295	
Contribution to regional projects	2,079,067		
Arctic Inspiration Prize	17,500	17,500	17,500
Breakfast Club	170,000	85,000	85,000
Family Houses	500,000		100,000
Qanuillirpita study	300,000	300,000	300,000
Sivunitsavut program	80,000	80,000	80,000
Parnasimautik – Local	100,000	22,000	
	10,281,371	7,243,500	6,709,397
Surplus (deficit) for the year	(2,931,761)	110,398	518,039
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Community mortuaries	(30,000)	(3,577)	(302,326)
Contribution to capital projects – Youth houses infrastructure	464,261	464,261	
	434,261	460,684	(302,326)
Surplus (deficit) for the year for fiscal purposes	(2,497,500)	571,082	215,713
Accumulated surplus (deficit), beginning of year	2,497,500	2,497,500	2,281,787
Accumulated surplus (deficit), end of year	–	3,068,582	2,497,500

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>PARNASIMAUTIK (#21)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	130,000	75,000	103,088
	130,000	75,000	103,088
Expenditure			
Travel and accommodation	15,000		819
Contracts	115,000	75,000	102,269
	130,000	75,000	103,088
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
SAPUMMIJIIT – CRIME VICTIMS ASSISTANCE CENTER (#89)			
Revenue			
Contributions			
Ministère de la Justice	948,966	919,808	865,960
Other	25,135	26,002	9,290
	974,101	945,810	875,250
Expenditure			
Salaries and fringe benefits	715,852	662,353	657,102
Travel and accommodation	93,150	114,988	58,096
Training costs	10,324	6,869	7,562
Telecommunications	16,802	17,500	16,086
Administrative charges	60,000	60,000	60,000
Office and equipment rental	25,840	26,474	40,936
Rental charges	28,230	28,230	19,293
Administrative costs	23,903	29,396	16,175
	974,101	945,810	875,250
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY REINTEGRATION OFFICER (#90)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	722,649	679,138	700,871
	722,649	679,138	700,871
Expenditure			
Salaries and fringe benefits	367,629	367,834	369,740
Travel and accommodation	110,200	70,711	70,529
Training costs	2,455	2,455	2,627
Telecommunications	20,434	20,697	19,671
Administrative charges	94,200	94,200	99,700
Office and equipment rental	16,359	15,859	16,362
Housing charges	37,365	37,365	67,389
Rental charges	51,665	51,665	37,841
Administrative costs	22,342	18,352	17,012
	722,649	679,138	700,871
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNIVAAT STATISTICS PROGRAM (#95)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	403,297	378,359	281,728
	403,297	378,359	281,728
Expenditure			
Contracts	403,297	378,359	281,728
	403,297	378,359	281,728
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNAVIK COST OF LIVING REDUCTION (#96)</i>			
Revenue			
Contribution			
Secrétariat aux affaires autochtones	12,000,000	12,000,000	11,750,000
	12,000,000	12,000,000	11,750,000
Expenditure			
Administrative charges	350,000	350,000	350,000
Airfare reduction program	500,000	476,581	375,824
Household appliance program	700,000	736,750	632,450
Elders assistance program	1,346,000	1,343,125	1,193,500
Harvesting equipment program	600,000	424,724	563,178
Food and other essentials program	7,200,000	7,514,828	7,099,773
Transportation of country food, hunting and fishing equipment and vehicle parts	600,000	565,692	437,511
Gas subsidy program	1,500,000	1,564,022	1,481,893
Unallocated	166,657		
	12,962,657	12,975,722	12,134,129
Surplus (deficit) for the year for fiscal purposes	(962,657)	(975,722)	(384,129)
Accumulated surplus (deficit), beginning of year	962,657	962,657	1,346,786
Accumulated surplus (deficit), end of year	–	(13,065)	962,657

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
TREASURY (#99) (Note 17)			
Revenue			
Local sources			
Interest	200,000	273,228	211,863
Other		21,724	68,454
Interest on self-financing (Tamaani (#7))	375,000	375,000	10,326
Interest on self-financing (Allavik Building (#17))	42,750	42,750	51,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	103,157	103,156	108,246
Interest on self-financing (KRG Houses (#74))	277,225	277,225	294,923
Interest on self-financing (Building Maintenance (#73))	94,792	94,792	101,314
Interest on self-financing (Courthouse (#18))	13,315	13,315	14,047
Capital repayment on self-financing (Tamaani Internet Service (#7))	2,500,000	7,500,000	378,396
Capital repayment on self-financing (Allavik Building (#17))	180,000	180,000	180,000
Capital repayment on self-financing (Police Stations – Building Operations (#14 and #204))	106,208	106,208	101,119
Capital repayment on self-financing (KRG Houses (#74))	367,282	367,282	349,585
Capital repayment on self-financing (Building Maintenance (#73))	135,356	135,356	128,834
Capital repayment on self-financing (Courthouse (#18))	15,186	15,186	14,454
	4,410,271	9,505,222	2,013,311
Expenditure			
Penalties and interest	35,000		32,655
Other			305
	35,000	–	32,960
Surplus (deficit) for the year	4,375,271	9,505,222	1,980,351

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

Year ended December 31, 2017

	2017		2016
	Budget	Actual	Actual
	\$	\$	\$
<i>TREASURY (#99) (Note 17) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Treasury	(2,973,024)	(8,899,290)	95,360
Financial reserves and reserved funds –			
Interest		(189,715)	(161,129)
Financial reserves and reserved funds –			
Telecommunications			7,500,000
Investing activities – Contribution from			
investment			960,045
Investing activities – Contribution to capital			
project			(979,032)
	(2,973,024)	(9,089,005)	7,415,244
Surplus (deficit) for the year for fiscal purposes	1,402,247	416,217	9,395,595
Internal transfers	(1,402,247)	(416,217)	(1,895,595)
Internal transfer – Loan			(7,500,000)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2017

	2017		2016
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,004,289	941,061	1,095,140
Other rental charges	474,382	476,965	484,011
Other housing charges	327,546	327,546	361,797
Internal supervision and management fees	1,309,557	1,289,294	1,076,636
Landing and airport terminal building fees	1,211,842	1,295,600	1,211,193
Service charges and sales	418,229	404,031	251,085
Employee rental	777,428	721,815	763,164
Interest	200,000	273,228	214,427
Interest on loans receivable	275,000	187,898	225,777
Internet communications	6,708,360	6,406,085	5,843,125
Settlement and proceeds on insurance		645	300,554
Recuperation of accumulated surplus of Child Care Centres as of March 31		932,826	2,069,738
Other	258,418	439,911	402,585
	<u>12,965,051</u>	<u>13,696,905</u>	<u>14,299,232</u>
Contributions			
Secrétariat aux affaires autochtones	92,168,692	87,377,092	83,454,645
Ministère des Affaires municipales et de l'Occupation du territoire	3,976,615	4,014,115	4,156,970
Ministère des Transports	1,448,950	1,004,631	1,602,643
Ministère de la Sécurité publique	11,641,966	11,641,966	11,625,049
Ministère de l'Énergie et des Ressources naturelles	8,566,063	8,517,179	7,986,805
Ministère de la Famille	101,250	101,250	78,500
Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques	2,503,599	2,156,168	2,366,356
Ministère des Forêts, de la Faune et des Parcs	107,437	107,428	113,717
Ministère des Finances			
Ministère de la Santé et des Services sociaux	41,384	41,384	180,784
Emploi-Québec	2,523,498	799,568	1,774,685
Sanarrutik Amendment #3 – Ungaluk	899,822	269,838	890,539
Société d'habitation du Québec	157,269	165,570	200,623
Société Plan Nord	2,793,220	145,636	464,186
Tourisme Québec		(18,734)	122,500
Ministère de la Justice	948,966	919,808	865,960
Ministère de l'Éducation et de l'Enseignement supérieur	272,455	362,455	388,831
Other provincial contributions	104,500	20,000	72,000
Employment and Social Development Canada	17,040,703	18,661,008	13,574,420
Public Safety Canada	8,994,485	8,994,485	8,902,851
Aboriginal Affairs and Northern Development Canada	1,227,675	1,209,357	1,342,856
Transport Canada	1,272,088	973,479	1,171,273
Health Canada	734,607	903,696	839,046
Fisheries and Oceans Canada	480,000	480,000	480,000
Economic Development Agency of Canada for the regions of Quebec			301,916
Other federal contributions		51,545	
Training assistance subsidy	974,073	516,149	519,362
Other	178,801	430,301	(306,798)
	<u>159,158,118</u>	<u>149,845,374</u>	<u>143,169,719</u>
Investments	–	49,300,009	23,388,214
	<u>172,123,169</u>	<u>212,842,288</u>	<u>180,857,165</u>

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Salaries and fringe benefits	49,837,016	47,454,247	47,756,167
Travel and accommodation	8,288,108	7,395,841	8,780,196
Contracts	12,417,368	10,093,129	10,506,299
Training costs	1,878,813	1,229,963	1,098,798
Telecommunications	1,120,050	900,759	1,066,341
Vehicle operation costs	2,121,617	2,099,971	2,119,600
Maintenance, utilities and municipal services	4,547,157	4,390,655	4,062,378
Office, housing and equipment rental	1,852,910	1,802,151	1,907,926
Administrative costs	3,108,314	2,233,242	2,165,774
Insurance	615,890	599,787	613,502
Purchase of material and equipment supplies	3,474,401	2,986,200	3,326,610
Contributions to Northern Villages – Technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – Fire prevention – Operations	698,320	698,320	684,600
Contributions to Northern Villages – Recreation	300,000	277,900	180,000
Contributions to Northern Villages – Regional public transit	540,000	540,000	737,706
Contributions to Northern Villages – Sanarrutik Agreement	4,332,629	4,330,179	3,987,393
Contributions to Northern Villages – Usijiit	993,823	993,822	964,876
Contributions to Child Care Centres	17,267,214	17,414,182	16,163,895
Contributions to Child Care Centres – Major renovations	10,235,000	6,682,936	3,857,775
Special projects – Child Care Programs	262,179	202,307	311,481
Contributions to local programs – Inuit Support Program	6,004,643	6,004,643	5,794,492
Elders assistance, gas subsidy program and transportation of goods	12,446,000	12,625,722	11,784,129
Fur, Inuit clothing, canoe and fuel assistance	1,150,000	932,485	1,050,666
Other regional projects – Inuit Support Program	1,314,000	1,037,196	1,207,876
Non-reimbursable contributions – Regional projects and activities	6,974,623	2,976,446	3,273,987
Non-reimbursable contributions – Economic development projects	1,471,821	805,502	918,749
Sustainable Employment – Program activities	12,571,807	11,450,660	12,042,748
Doubtful accounts, provision and write-off of doubtful loans and interest receivable	15,000	(229,108)	(185,690)
Financing costs	5,831,547	5,825,623	6,433,591
Settlement		756,609	30,796
Other	150,000	187,632	119,587
Unallocated	1,822,087		
Capital assets transferred to Northern Villages		61,566,955	41,880,189
Amortization of capital assets		17,014,154	9,007,247
	173,852,337	233,490,110	203,859,684
Surplus (deficit) for the year	(1,729,168)	(20,647,822)	(23,002,519)

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

Year ended December 31, 2017

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	(1,729,168)	(20,647,822)	(23,002,519)
Investment revenues		(49,300,009)	(23,388,214)
	(1,729,168)	(69,947,831)	(46,390,733)
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		17,014,154	9,007,247
Capital assets transferred to Northern Villages		61,566,955	41,880,189
	–	78,581,109	50,887,436
Loan and term deposits			
Capital repayment – Loans receivable	970,000	1,225,004	1,377,162
Provision (recovery) for interest on loans receivable		(103,991)	(1,506)
Provision (recovery) for doubtful loans		(244,387)	(184,184)
Write-off of doubtful loans		119,269	
	970,000	995,895	1,191,472
Financing			
Reimbursement of long-term debt	(23,243,820)	(23,243,820)	(22,320,447)
Ministère des Affaires municipales et de l'Occupation du territoire – Northern Villages long-term debt	13,368,219	13,368,219	12,719,596
Ministère des Affaires municipales et de l'Occupation du territoire – KRG long-term debt	19,981	19,981	25,304
Ministère des Transports – Long-term debt	5,202,600	5,202,600	5,290,800
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	892,300	892,300	790,400
Secrétariat aux affaires autochtones – Long-term debt	811,702	811,702	701,025
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,874,718	1,874,718	1,778,722
	(1,074,300)	(1,074,300)	(1,014,600)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(1,905,440)	(1,700,386)	(1,615,987)
Investing activities – Investments in loans receivable (Note 5 b))	(3,680,000)	(180,000)	(973,609)
Investing activities – Contribution to Capital Projects	(1,222,593)	6,288,172	(18,522,161)
Investing activities – Contribution from investment			960,045
Financial reserves and reserved funds	(5,537,041)	(12,921,175)	10,924,178
Appropriation from accumulated surplus, beginning of year	12,889,206		
	544,132	(8,513,389)	(9,227,534)
	439,832	69,989,315	41,836,774
Surplus (deficit) for the year for fiscal purposes	(1,289,336)	41,484	(4,553,959)

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress
December 31, 2017

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
KRG – Cabling/network system upgrade	455,000		455,000	87,282	367,718
KRG – Courthouse renovations	25,000		25,000		25,000
KRG – Housing renovations	440,000		373,000	185,028	187,972
KRG – Office building renovations	460,000		460,000	391,696	68,304
KRG – Police stations renovations	369,500		369,500	85,855	283,645
	<u>1,749,500</u>	<u>–</u>	<u>1,682,500</u>	<u>749,861</u>	<u>932,639</u>
Northern Villages – Pivaliutiit III					
Akulivik – Youth center construction	2,591,820		1,218,329	2,403,419	(1,185,090)
Aupaluk – Swimming pool construction	473,857				
Inukjuak – Community center renovations	3,111,119		1,738,659	2,905,750	(1,167,091)
Ivujivik – Community center renovations			90,000	19,325	70,675
Kangisualujjuaq – Community center renovations	1,396,597			922,763	(922,763)
Kangisujuaq – Arena renovations	2,018,263		403,653	1,347,911	(944,258)
Kangirsuk – Youth center construction	2,591,820		1,349,192	2,394,663	(1,045,471)
Kuujuaarapik – Community center construction	5,185,289		3,370,031	4,572,305	(1,202,274)
Puvirnituq – Swimming pool	2,910,000		2,000,000	2,442,598	(442,598)
Quaqtaq – Swimming pool renovations	1,410,000			55,360	(55,360)
Salluit – Community center renovations	3,603,856		1,850,872	2,776,990	(926,118)
Tasiujaq – Cultural center	499,409			30,204	(30,204)
Umiujaq – Community center renovations				18,351	(18,351)
	<u>25,792,030</u>	<u>–</u>	<u>12,020,736</u>	<u>19,889,639</u>	<u>(7,868,903)</u>
Other entities – Pivaliutiit III					
Kuujuaq – Anglican church construction			90,000	309,282	(219,282)
	<u>–</u>	<u>–</u>	<u>90,000</u>	<u>309,282</u>	<u>(219,282)</u>

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

December 31, 2017

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Federal Excise Tax Program – Infrastructure					
Akulivik – Ski-doo workshop	578,103			8,417	(8,417)
Ivujivik – Snowmobile repair shop	514,786				
Kuujuaarapik – Drinking water infrastructure	581,495			4,148	(4,148)
Kuujuaq – Community workshop	998,478				
Puvirnituk – Arena renovations	416,250			23,646	(23,646)
Puvirnituk – Community center renovations	416,249			77,961	(77,961)
Quaqtaq – Bridge	517,726			563,213	(563,213)
Umiujaq – Bridge improvement	533,781			11,828	(11,828)
	<u>4,556,868</u>	<u>–</u>	<u>–</u>	<u>689,213</u>	<u>(689,213)</u>
Northern Villages – Isurruutiit Projects					
LU #7111 – Drinking water infrastructure (upgrade)	300,000			36,639	(36,639)
LU #7113 – Solid waste site (improvement)	500,000				
LU #7114 – Roads (construction)	200,000			34,542	(34,542)
LU #7115 – Aqueduct and sewer	500,000				
LU #7122 – Mechanical garage (improvement)	1,800,000				
LU #7123 – Playground (construction)	100,000			21,785	(21,785)
LU #7141 – Sewage truck (purchase)	300,000				
VP #7211 – Drinking water infrastructure (upgrade)	15,000,000	862,520		890,978	(28,458)
VP #7213 – Solid waste site (improvement)	500,000			1,149	(1,149)
VP #7214 – Roads (construction)	1,800,000	1,280,520		2,195,156	(914,636)
VP #7222 – Storage garage (construction)	3,500,000				
VP #7232 – Water truck (purchase)	325,000			277,046	(277,046)
VP #7242 – Sewage truck (purchase)	300,000			276,593	(276,593)
VP #7256 – Float truck (overhaul)	60,000			30,168	(30,168)
VP #7262 – Loader (overhaul)	50,000	35,350		35,995	(645)
VP #7265 – Excavator (overhaul)	50,000	32,760		33,362	(602)
TQ #7313 – Solid waste site (improvement)	200,000	130,250		161,902	(31,652)
TQ #7314 – Roads (construction)	200,000			16,755	(16,755)
TQ #7322 – Mechanical garage (improvement)	1,200,000				

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress
December 31, 2017

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit Projects (Continued)					
TQ #7323 – Recreation (construction)	100,000			2,627	(2,627)
TQ #7356 – Dump truck (purchase)	250,000				
LA #7413 – Solid waste site (improvement)	100,000			1,304	(1,304)
LA #7414 – Roads (construction)	100,000			18,830	(18,830)
LA #7422 – Mechanical garage (improvement)	1,300,000				
LA #7423 – Playground/recreation	100,000			4,784	(4,784)
LA #7424 – Recreation (construction)	100,000				
LA #7467 – Backhoe loader (overhaul)	35,000	22,800		21,317	1,483
LA #7469 – Bulldozer (overhaul)	35,000	6,440		6,644	(204)
AS #7511 – Drinking water infrastructure	800,000			300,737	(300,737)
AS #7513 – Solid waste disposal site (construction)	2,500,000	435,460		698,997	(263,537)
AS #7514 – Roads (construction)	100,000			33,546	(33,546)
AS #7523 – Recreation (construction)	100,000				
HA #7611 – Drinking water infrastructure (upgrade)	400,000			378	(378)
HA #7613 – Solid waste site	250,000				
HA #7614 – Roads (construction)	250,000			105,201	(105,201)
HA #7631 – Water truck (purchase)	300,000				
HA #7661 – Loader (overhaul)	50,000				
HA #7673 – Hydraulic hummer (purchase)	75,000				
KG #7711 – Drinking water (upgrade)	600,000	113,870		76,381	37,489
KG #7712 – Wastewater treatment system (construction)	918,410	301,570		747,352	(445,782)
KG #7714 – Roads (construction)	250,000	80,630		88,793	(8,163)
KG #7721 – Municipal office (construction)	4,400,000			196,034	(196,034)
KG #7722 – Mechanical garage (improvement)	2,500,000				
KG #7757 – Dump truck (overhaul)	35,000	25,710		26,229	(519)
KG #7769 – Bulldozer (overhaul)	35,000	34,570		35,343	(773)
ZG #3804 – Roads (construction)	5,030,200	4,678,450		4,928,109	(249,659)
ZG #7813 – Solid waste site	500,000			47,422	(47,422)
ZG #7814 – Roads (construction)	2,100,000			1,738,539	(1,738,539)
ZG #7821 – Municipal office (renovation)	3,400,000	203,420		2,384,842	(2,181,422)
ZG #7841 – Sewage truck (purchase)	250,000				

Kativik Regional Government
Appendix D – Financing of Capital Projects in Progress
December 31, 2017

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit Projects (Continued)					
ZG #7869 – Bulldozer (overhaul)	69,000			63,783	(63,783)
IK #7914 – Roads (construction)	200,000			3,160	(3,160)
IK #7965 – Excavator (overhaul)	35,000			2,161	(2,161)
IK #7969 – Bulldozer (overhaul)	35,000			1,088	(1,088)
IK #7971 – Rock crusher (overhaul)	50,000				
KO #8013 – Solid waste disposal site (construction)	250,000				
KO #8014 – Roads (construction)	230,000			120,589	(120,589)
KO #8056 – Gravel dump truck (overhaul)	60,000				
PX #8111 – Drinking water infrastructure (upgrade)	600,000			23,896	(23,896)
PX #8112 – Wastewater treatment system (improvement)	1,000,000	85,720		96,214	(10,494)
PX #8113 – Solid waste site (improvement)	500,000			7,239	(7,239)
PX #8114 – Roads (construction)	100,000			2,005	(2,005)
PX #8123 – Recreation (construction)	100,000				
PX #8133 – Water truck (overhaul)	80,000				
PX #8134 – Water truck (purchase)	300,000				
PX #8142 – Sewage truck (purchase)	300,000			289,296	(289,296)
PX #8143 – Sewage truck (overhaul)	75,000				
PX #8156 – Gravel dump truck (overhaul)	50,000				
PX #8161 – Loader (overhaul)	50,000				
PH #8211 – Drinking water infrastructure (upgrade)	600,000				
PH #8213 – Solid waste disposal site (construction)	1,500,000	115,780		245,388	(129,608)
PH #8214 – Roads (construction)	550,000			98,557	(98,557)
PH #8223 – Recreation (construction)	100,000				
MU #8311 – Drinking water infrastructure	200,000				
MU #8313 – Solid waste disposal site (improvement)	250,000			1,691	(1,691)
MU #8314 – Roads (construction)	250,000			95,569	(95,569)
MU #8323 – Playground/recreation	100,000			13,682	(13,682)
MU #8324 – Recreation (construction)	100,000				
MU #8332 – Water truck (purchase)	300,000				
MU #8341 – Sewage truck (overhaul)	300,000			266,050	(266,050)
MU #8361 – Loader (purchase)	450,000			421,758	(421,758)

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

December 31, 2017

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit Projects (Continued)					
GW #8411 – Drinking water infrastructure	2,000,000			12,702	(12,702)
GW #8413 – Solid waste site (improvement)	1,000,000				
GW #8414 – Roads (construction)	100,000			2,087	(2,087)
GW #8422 – Mechanic garage (improvement)	1,500,000				
GW #8423 – Recreation (construction)	100,000				
GW #8456 – Excavator (overhaul)	35,000				
GW #8457 – Dump truck (purchase)	250,000				
GW #8465 – Excavator (overhaul)	50,000				
	<u>67,667,610</u>	<u>8,445,820</u>	<u>–</u>	<u>17,242,394</u>	<u>(8,796,574)</u>
	<u>99,766,008</u>	<u>8,445,820</u>	<u>13,793,236</u>	<u>38,880,389</u>	<u>(16,641,333)</u>

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

Year ended December 31, 2017

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
Long-term loans renewable – March 22, 2017			97,653	97,653	
Long-term loans renewable – May 24, 2017			43,452	43,452	
Long-term loans renewable – December 5, 2017			29,324	29,324	
KRG – Acquisition of capital assets			1,700,386	1,700,386	
KRG – Housing renovations	3,225,500		2,470,872	2,470,872	
KRG – Office building renovations	250,000		250,000	250,000	
KRG – Police stations renovations	53,000		40,416	40,416	
KRG – Tamaani (phase 4)	35,483,629		38,417,163	38,417,163	
	39,012,129	–	43,049,266	43,049,266	–
Northern Villages – Mortuaries					
Akulivik – Mortuary	65,000		75,703	75,703	
Kangiqsujaq – Mortuary	65,000		86,158	86,158	
Puvirnituq – Mortuary			94,070	94,070	
	130,000	–	255,931	255,931	–
	39,142,129	–	43,305,197	43,305,197	–
Northern Villages – Isurruutiit Projects					
LU #3101 – Drinking water infrastructure (upgrade)	2,785,160	2,785,180		2,785,180	
LU #3184 – Playground/recreation	97,000	96,910		96,910	
LU #7131 – Water truck (purchase)	304,279	304,280		304,280	
LU #7151 – Garbage truck (purchase)	260,893	260,890		260,890	
LU #7161 – Loader (overhaul)	21,485	21,490		21,490	
LU #7167 – Backhoe loader (purchase)	313,474	313,470		313,470	
VP #3201 – Drinking water infrastructure (upgrade)	468,100	466,590		466,590	
VP #3203 – Solid waste site (improvement)	51,940	51,940		51,940	
VP #3204 – Roads (construction)	3,895,000	3,876,210		3,876,210	
VP #3274 – Accessories: Snow plow/truck (purchase)	5,700	5,730		5,730	
VP #7231 – Water truck (purchase)	313,356	313,360		313,360	
VP #7241 – Sewage truck (purchase)	268,715	268,720		268,720	
VP #7261 – Loader (purchase)	490,416	490,420		490,420	
VP #7272 – Sand spreader box (purchase)	37,487	37,490		37,490	
TQ #3301 – Drinking water infrastructure (upgrade)	3,051,529	3,006,510		3,006,510	
TQ #3384 – Recreation infrastructure (construction)	101,900	100,860		100,860	
TQ #7351 – Garbage truck (purchase)	260,949	260,950		260,950	

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

Year ended December 31, 2017

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit Projects (Continued)					
TQ #7361 – Loader (purchase)	444,608	444,610		444,610	
LA #3401 – Drinking water infrastructure (upgrade)	5,347,260	5,347,260		5,347,260	
LA #3404 – Roads (construction)	26,100	26,040		26,040	
LA #3484 – Outdoor recreation infrastructure (construction)	94,600	72,790		72,790	
LA #7456 – Dump truck (purchase)	231,861	231,860		231,860	
AS #3501 – Drinking water infrastructure (upgrade)	4,411,785	4,411,785		4,411,785	
AS #3503 – Solid waste site (improvement)	3,281,200	3,290,090		3,290,090	
AS #3504 – Roads (construction)	248,700	246,660		246,660	
AS #3545 – Gravel screener (overhaul)	4,450	4,340		4,340	
AS #7551 – Garbage truck (purchase)	261,395	261,400		261,400	
HA #3604 – Roads (construction)	586,800	587,430		587,430	
HA #3611 – Water truck (overhaul)	47,730	47,730		47,730	
HA #3686 – Outdoor recreation infrastructure (construction)	170,900	175,480		175,480	
HA #7651 – Garbage truck (purchase)	261,989	261,990		261,990	
HA #7656 – Dump truck (purchase)	231,861	231,860		231,860	
HA #7657 – Dump truck (purchase)	231,861	231,860		231,860	
HA #7662 – Loader (overhaul)	60,543	60,540		60,540	
HA #7667 – Backhoe loader (purchase)	337,039	337,040		337,040	
KG #3702 – Wastewater treatment system (construction)	2,160,200	2,161,070		2,161,070	
KG #3704 – Roads (construction)	264,100	263,210		263,210	
KG #3784 – Playground/recreation	76,900	97,920		97,920	
KG #7756 – Dump truck (purchase)	232,340	232,340		232,340	
ZG #3801 – Drinking water infrastructure (upgrade)	4,470,900	4,470,900		4,470,900	
ZG #3802 – Wastewater treatment system (construction)	4,555,100	4,554,740		4,554,740	
ZG #3803 – Solid waste site (improvement)	393,400	388,850		388,850	
ZG #7851 – Garbage truck (purchase)	261,989	261,990		261,990	
IK #3904 – Roads (construction)	53,600	53,360		53,360	
IK #3982 – Mechanic garage (renovation)	3,689,700	3,689,740		3,689,740	
IK #3984 – Recreation infrastructure (construction)	74,500	89,120		89,120	
IK #7931 – Water truck (purchase)	304,268	304,270		304,270	
IK #7956 – Dump truck (purchase)	231,725	231,730		231,730	
IK #7961 – Loader (purchase)	461,408	461,410		461,410	

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

Year ended December 31, 2017

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
	\$	Long-term loans	Other	\$	\$
Northern Villages – Isurruutiit Projects (Continued)					
KO #4002 – Wastewater treatment system (construction)	714,900	708,080		708,080	
KO #8051 – Garbage truck (purchase)	269,810	269,810		269,810	
KO #8065 – Excavator (purchase)	399,657	399,660		399,660	
PX #4101 – Drinking water infrastructure (upgrade)	1,288,900	1,310,520		1,310,520	
PX #4102 – Wastewater treatment system (construction)	2,289,900	2,290,930		2,290,930	
PX #4104 – Roads (construction)	549,500	552,400		552,400	
PX #4112 – Water truck (overhaul)	100,800	100,750		100,750	
PX #8131 – Water truck (purchase)	304,252	304,250		304,250	
PX #8132 – Water truck (purchase)	304,252	304,250		304,250	
PX #8141 – Sewage truck (purchase)	259,745	259,750		259,750	
PH #4201 – Drinking water	697,050	697,050		697,050	
PH #4203 – Solid waste site (improvement)	603,600	599,210		599,210	
PH #4204 – Roads (construction)	598,600	598,520		598,520	
PH #8231 – Water truck (purchase)	314,099	314,100		314,100	
PH #8241 – Sewage truck (purchase)	269,349	269,460		269,460	
PH #8251 – Garbage truck (purchase)	262,374	262,370		262,370	
MU #4301 – Drinking water infrastructure (upgrade)	4,274,290	4,274,290		4,274,290	
MU #4302 – Wastewater treatment system	45,600	45,360		45,360	
MU #4303 – Solid waste site (improvement)	23,400	23,400		23,400	
MU #4305 – Roads (construction)	128,700	128,360		128,360	
MU #4384 – Playground/recreation	90,700	73,290		73,290	
MU #8331 – Water truck (overhaul)	45,101	45,100		45,100	
MU #8356 – Dump truck (purchase)	231,861	231,860		231,860	
MU #8374 – Accessories: Bucket/loader (purchase)	23,748	23,750		23,750	
MU #8375 – Accessories: Snow bucket/loader (purchase)	13,102	13,100		13,100	
GW #4403A – Solid waste site (improvement)	191,360	191,360		191,360	
GW #8461 – Loader (purchase)	657,203	657,200		657,200	
	<u>61,190,048</u>	<u>61,140,595</u>	<u>–</u>	<u>61,140,595</u>	<u>–</u>
	<u>100,332,177</u>	<u>61,140,595</u>	<u>43,305,197</u>	<u>104,445,792</u>	<u>–</u>

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

December 31, 2017

	2017	2016
	<u>\$</u>	<u>\$</u>
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 – June 16, 2003	35,583	35,583
Long-term loans renewable – October 17, 2005	4,210	4,210
Long-term loans renewable – June 21, 2006	(52,977)	(52,977)
Long-term loans renewable – June 21, 2006	(20,756)	(20,756)
	<u>42,378</u>	<u>42,378</u>

Kativik Regional Government

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

December 31, 2017

	2017	2016
	\$	\$
Capital Projects		
LU – Water Truck (95/21)	62	62
LU – Roads Improvement (93/02)	30	30
LU – Garage Renovations (96/03)	943	943
VP – Municipal Garage Plans (96/02)	28	28
TQ – Roads Improvement (90/03)	1,583	1,583
LA – Roads Improvement (90/02)	14,100	14,100
LA – Municipal Garage (90/02)	586	586
HA – Garbage Truck (95/23)	1,272	1,272
HA – Municipal Garage (94/12)	54	54
HA – Water Supply System (96/04)	9	9
KG – Roads Improvement (94/20)	4,412	4,412
KG – Waste Water Plans (95/31)	391	391
ZG – Sewage Truck (94/15)	419	419
KO – Sewage Truck (95/31B)	2,355	2,355
IK – Bulldozer (96/02)	2,085	2,085
IK – Water System Plans (94/11)	24	24
IK – Water Supply System (96/02)	614	614
IK – Municipal Office (96/02)	90	90
PH – Water System Plans (90/03)	2,957	2,957
PH – Water Supply System (93/03)	3,423	3,423
MU – Water Truck (95/27)	1,710	1,710
MU – Dump Truck (95/27)	1,158	1,158
MU – Bulldozer (96/04)	14	14
GW – Dump Relocation (86/03)	3,606	3,606
PX – Municipal Garage (96/02)	217	217
PH – Roads Improvement II (96/04)	490	490
KG – Extension of Municipal Garage (01/37)	1,227	1,227
ZG – Bulldozer (01/37)	1,427	1,427
PX – Construction of Municipal Garage (01/37)	1,428	1,428
PH – Dump Site Relocation (90/03)	744	744
GW – Crushed Rocks (94/21)	263	263
GW – Roads Improvement (96/03)	1,468	1,468
ZG – Water Point (89/01-93/03)	1,629	1,629
Isurruutiit Projects		
VP #1252 – Loader (1999)	75	75
LA #1450 – Bulldozer (1999)	36	36
ZG #1830 – Garbage Truck (1999)	135	135
KO #2052 – Loader (1999)	74	74
MU #2352 – Loader (1999)	63	63
GW #2410 – Water Truck (1999)	50	50
LU #1147 – Gravel Screens (2001) (00-64)	709	709
LU #1150 – Bulldozer (2000)	431	431
LU #1152 – Loader (2001) (00-65)	1,152	1,152

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

December 31, 2017

	2017	2016
	\$	\$
Isurruutiit Projects (Continued)		
LU #1154 – Grader (2001) (00-64)	598	598
LU #1155 – Backhoe Excavator (2001) (00-64)	838	838
LU #1157 – Compactor (2001) (00-64)	487	487
LU #1158 – Flat-bed Trailer (2001) (00-65)	55	55
VP #1210 – Water Truck (2000)	750	750
VP #1220 – Sewage Truck (2000)	331	331
VP #1230 – Garbage Truck (2000)	190	190
VP #1247 – Gravel Screens (2000)	319	319
TQ #1310 – Water Truck (2000)	278	278
TQ #1320 – Sewage Truck (2001) (00-64)	638	638
TQ #1340 – 10 Wheeler Dump Truck (2000)	528	528
TQ #1347 – Gravel Screens (2000)	266	266
TQ #1355 – Backhoe Excavator (2000)	370	370
TQ #1358 – Flat-bed Trailer (2000)	80	80
LA #1440 – 10 Wheeler Dump Truck (2001) (00-64)	529	529
LA #1447 – Gravel Screens (2001) (00-64)	635	635
AS #1510 – Water Truck (2000)	278	278
AS #1520 – Sewage Truck (2000)	249	249
AS #1530 – Garbage Truck (2000)	64	64
AS #1540 – 10 Wheeler Dump Truck (2000)	21	21
AS #1554 – Grader (2001) (00-64/65)	636	636
AS #1554 – Backhoe Excavator (2001) (00-64)	866	866
AS #1557 – Compactor (2001) (00-64)	414	414
AS #1558 – Flat-bed Trailer (2001) (00-65)	195	195
HA #1620 – Sewage Truck (2000)	561	561
HA #1647 – Gravel Screens (2001) (00-64)	495	495
HA #1652 – Loader (2001) (00-65)	902	902
HA #1658 – Flat-bed Trailer (2000)	72	72
KG #1710 – Water Truck (2001) (00-64)	686	686
KG #1720 – Sewage Truck (2001) (00-64)	762	762
KG #1741 – 10 Wheeler Dump Truck (2001) (00-64)	557	557
KG #1752 – Loader (2000)	523	523
KG #1754 – Grader (2001) (00-65)	540	540
KG #1775 – Snow Blower (2001) (00-64)	429	429
ZG #1811 – Water Truck (2000)	232	232
ZG #1820 – Sewage Truck (2001) (00-64)	666	666
ZG #1847 – Gravel Screens (2001) (00-64)	654	654
ZG #1850 – Bulldozer Overhauling (2000)	41	41
ZG #1852 – Loader (2000)	164	164
ZG #1855 – Backhoe Excavator (2000)	15	15
ZG #1858 – Flat-bed Trailer (2000)	325	325
IK #1920 – Sewage Truck (2000)	249	249
IK #1940 – 10 Wheeler Dump Truck (2000)	207	207
IK #1941 – 10 Wheeler Dump Truck (2001) (00-64)	528	528

Kativik Regional Government

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

December 31, 2017

	2017	2016
	\$	\$
Isurruutiit Projects (Continued)		
IK #1947 – Gravel Screens (2001) (00-64)	709	709
IK #1953 – Loader (2001) (00-65)	966	966
IK #1955 – Backhoe Excavator (2001) (00-64)	589	589
KO #2020 – Sewage Truck (2000)	182	182
KO #2040 – 10 Wheeler Dump Truck (2000)	207	207
KO #2070 – Snow Blades (2001) (00-64)	46	46
PX #2110 – Water Truck (2001) (00-65)	624	624
PX #2121 – Sewage Truck (2000)	369	369
PX #2140 – 10 Wheeler Dump Truck (2001) (00-64)	520	520
PX #2152 – Loader (2001) (00-64)	339	339
PX #2154 – Grader (2001) (00-64)	542	542
PX #2155 – Backhoe Excavator (2001) (00-64)	718	718
PX #2157 – Compactor (2001) (00-65)	485	485
PH #2210 – Water Truck (2000)	287	287
PH #2211 – Water Truck (2001) (00-64)	725	725
PH #2220 – Sewage Truck (2000)	571	571
PH #2221 – Sewage Truck (2000)	284	284
PH #2241 – 10 Wheeler Dump Truck (2001) (00-64)	529	529
PH #2247 – Gravel Screens (2000)	284	284
PH #2250 – Bulldozer (2000)	599	599
PH #2255 – Backhoe Excavator (2000)	338	338
PH #2257 – Compactor (2000)	218	218
MU #2340 – 10 Wheeler Dump Truck (2001) (00-64)	527	527
MU #2347 – Gravel Screens (2000)	328	328
MU #2357 – Compactor (2000)	217	217
MU #2358 – Flat-bed Trailer (2000)	103	103
GW #2447 – Gravel Screens (2000)	310	310
GW #2450 – Bulldozer (2000)	65	65
GW #2454 – Grader (2000)	345	345
GW #2458 – Compactor (2000)	284	284
LU #1130 – Garbage Truck (2000)	2,066	2,066
PH #2280 – Used Oil Furnace (2001) (00-64)	1,411	1,411
VP #1254 – Grader (2000) (01-05)	40	40
VP #1255 – Backhoe Excavator (2000) (01-05)	20	20
VP #1257 – Compactor (2000) (01-05)	10	10
AS #1547 – Gravel Screens (2001) (00-64/65)	50	50
IK #1905 – Roads Improvement (2001) (00-64)	50	50
IK #1930 – Garbage Truck (2000) (01-05)	140	140
PH #2230 – Garbage Truck (2000) (01-05)	360	360
PH #2240 – 10 Wheeler Dump Truck (2000) (01-05)	700	700
MU #2330 – Garbage Truck (2000) (01-05)	60	60
MU #2355 – Backhoe Excavator (2000)	5,309	5,309
	94,292	94,292