

Kativik Regional Government

Annual Report

December 31, 2019

Kativik Regional Government

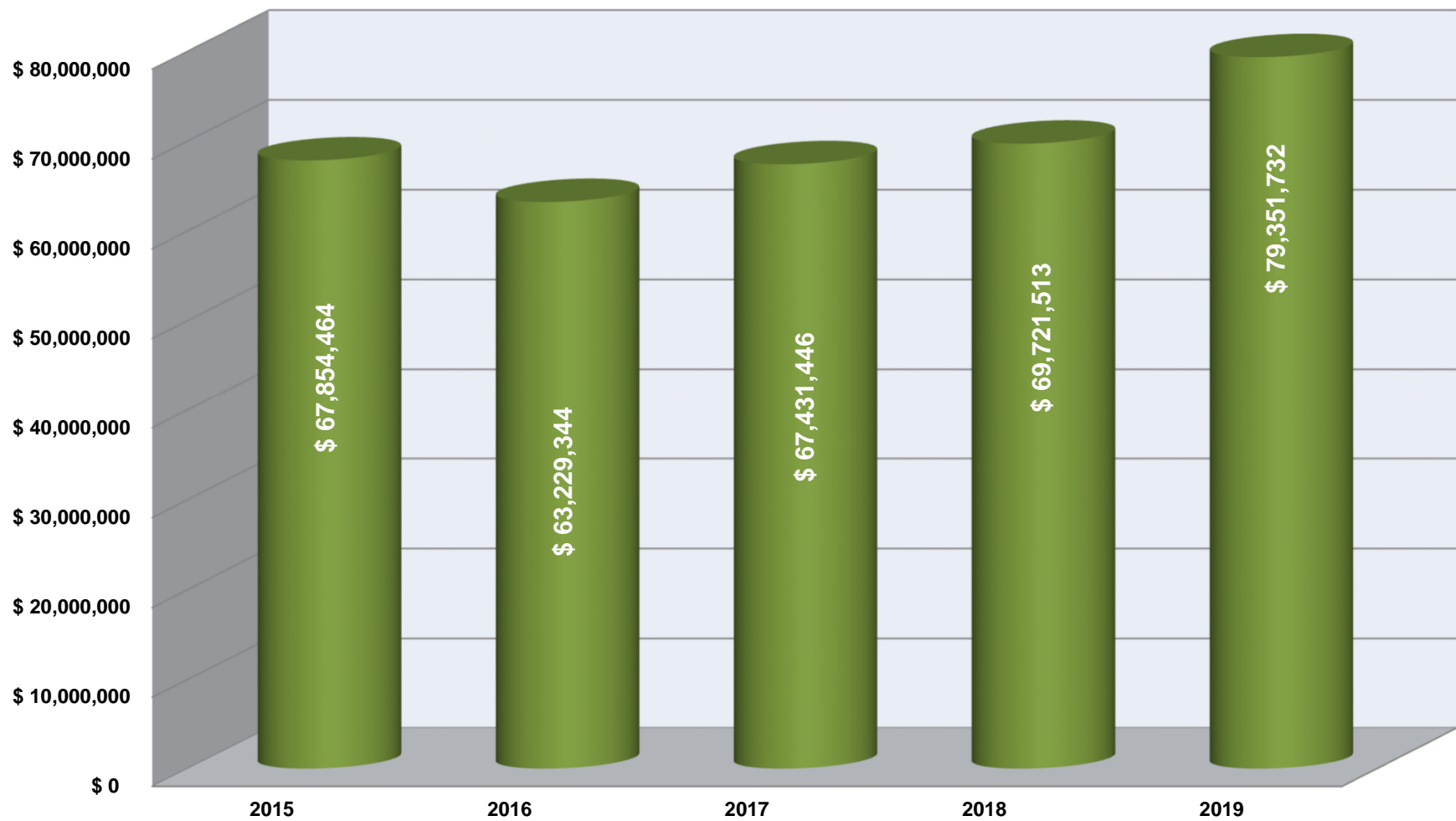
Annual Report December 31, 2019

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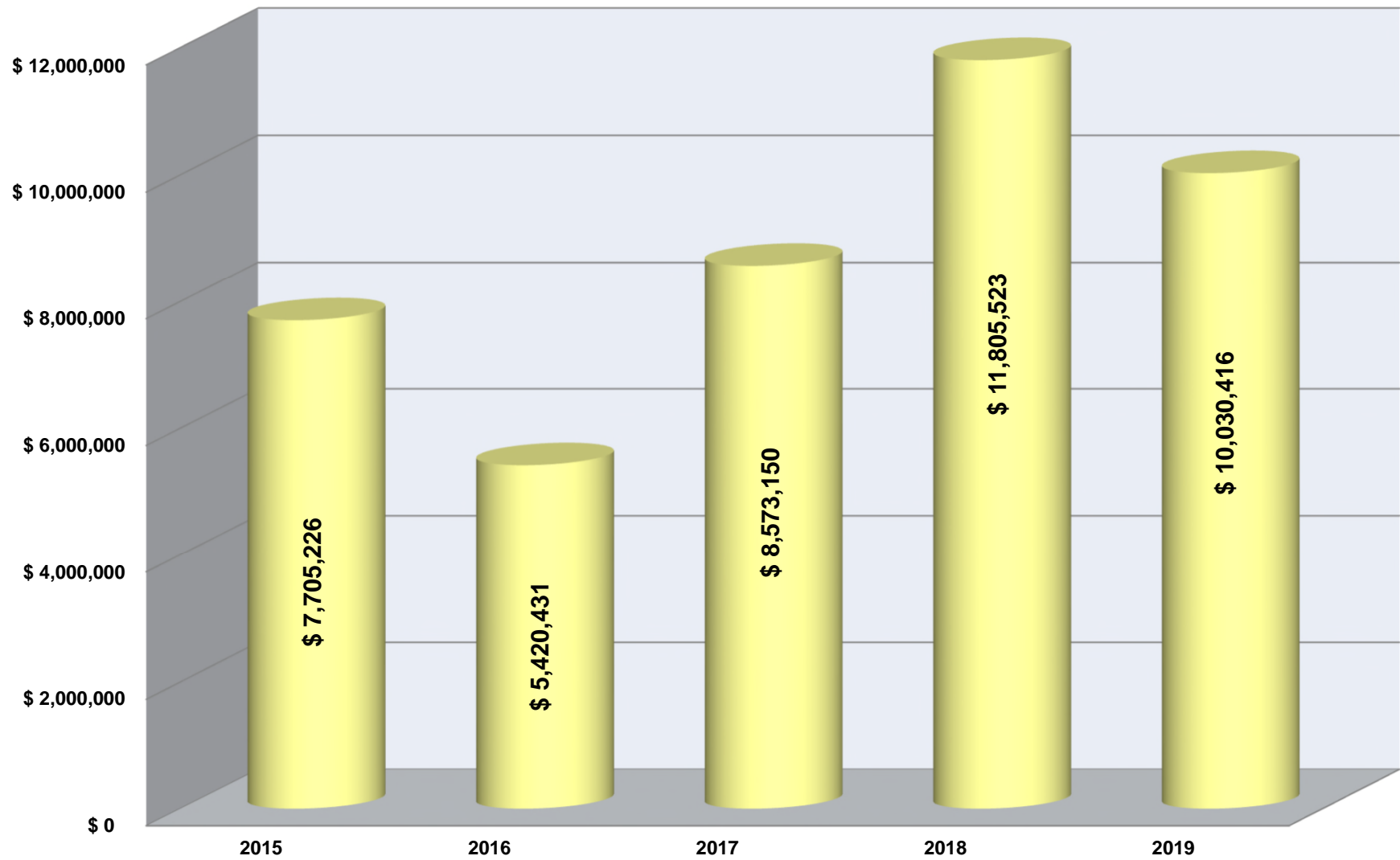
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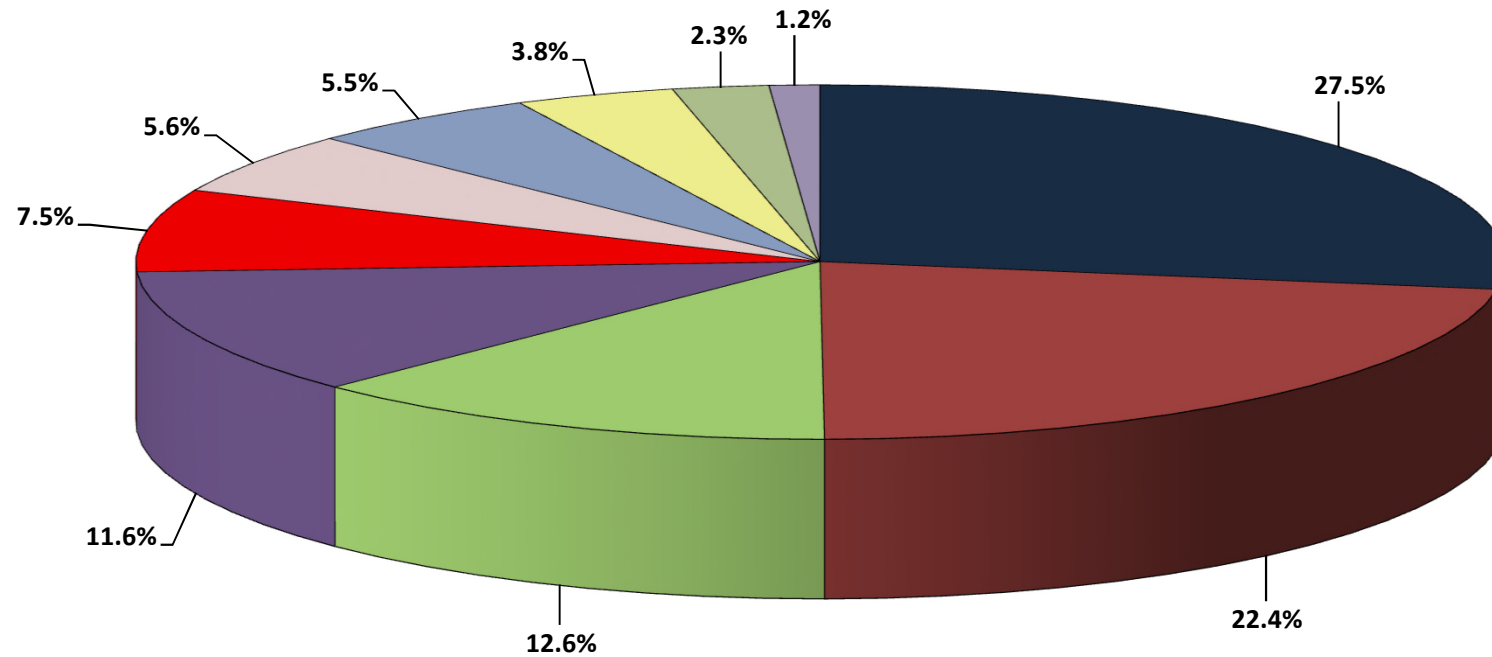
**Revenue - Block Funding
(Secrétariat aux affaires autochtones)**



Accumulated Operating Surplus - Block Funding

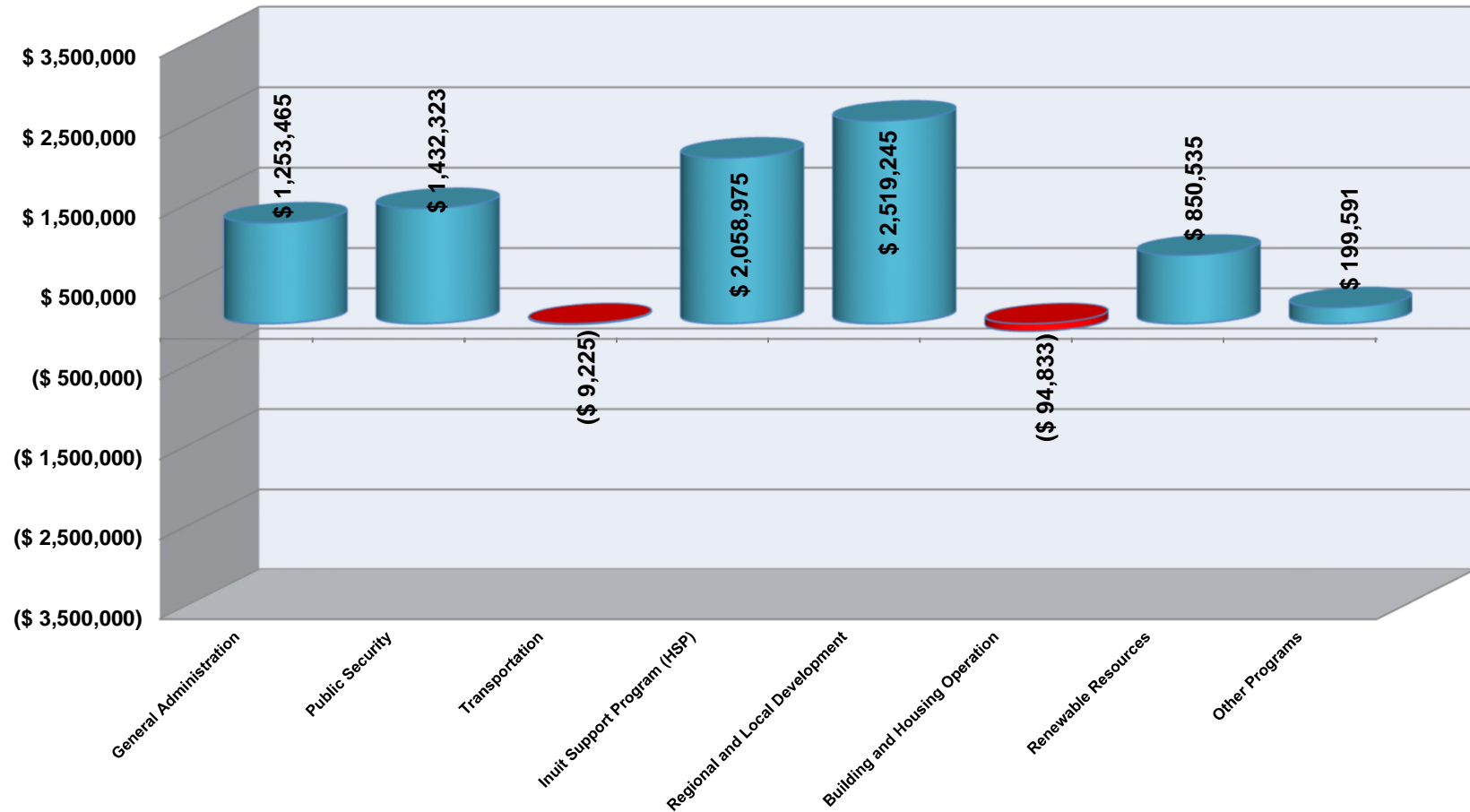


Total Contributions - Block Funding 2004-2019

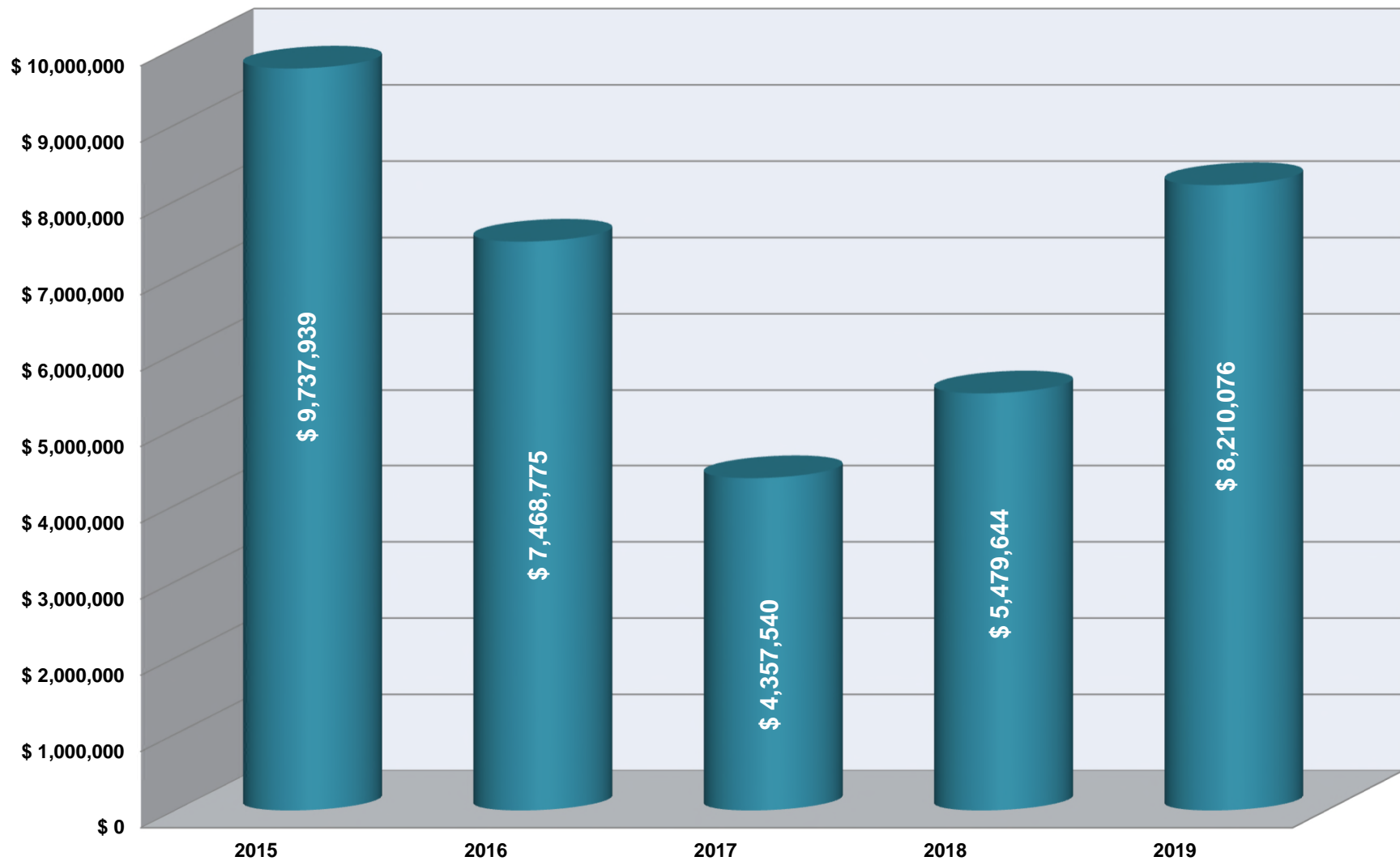


- Child Care Programs (27.5%)
- Transportation (22.4%)
- Municipal Affairs (12.6%)
- Renewable Resources (11.6%)
- Sustainable Employment (7.5%)
- Regional and Local Development (5.6%)
- Financial Reserves (5.5%)
- Public Security (3.8%)
- Recreation (2.3%)
- Other Programs (1.2%)

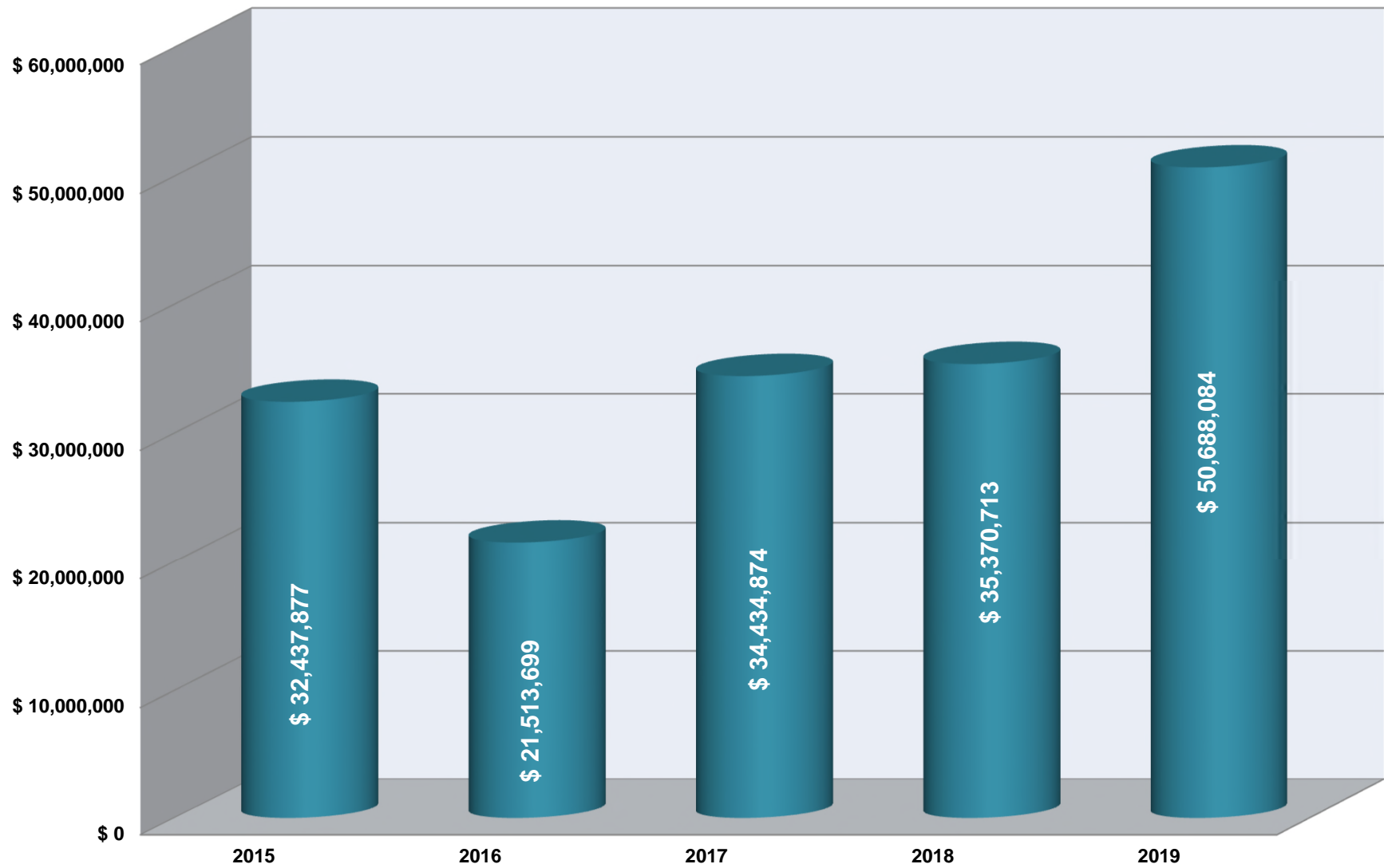
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2019

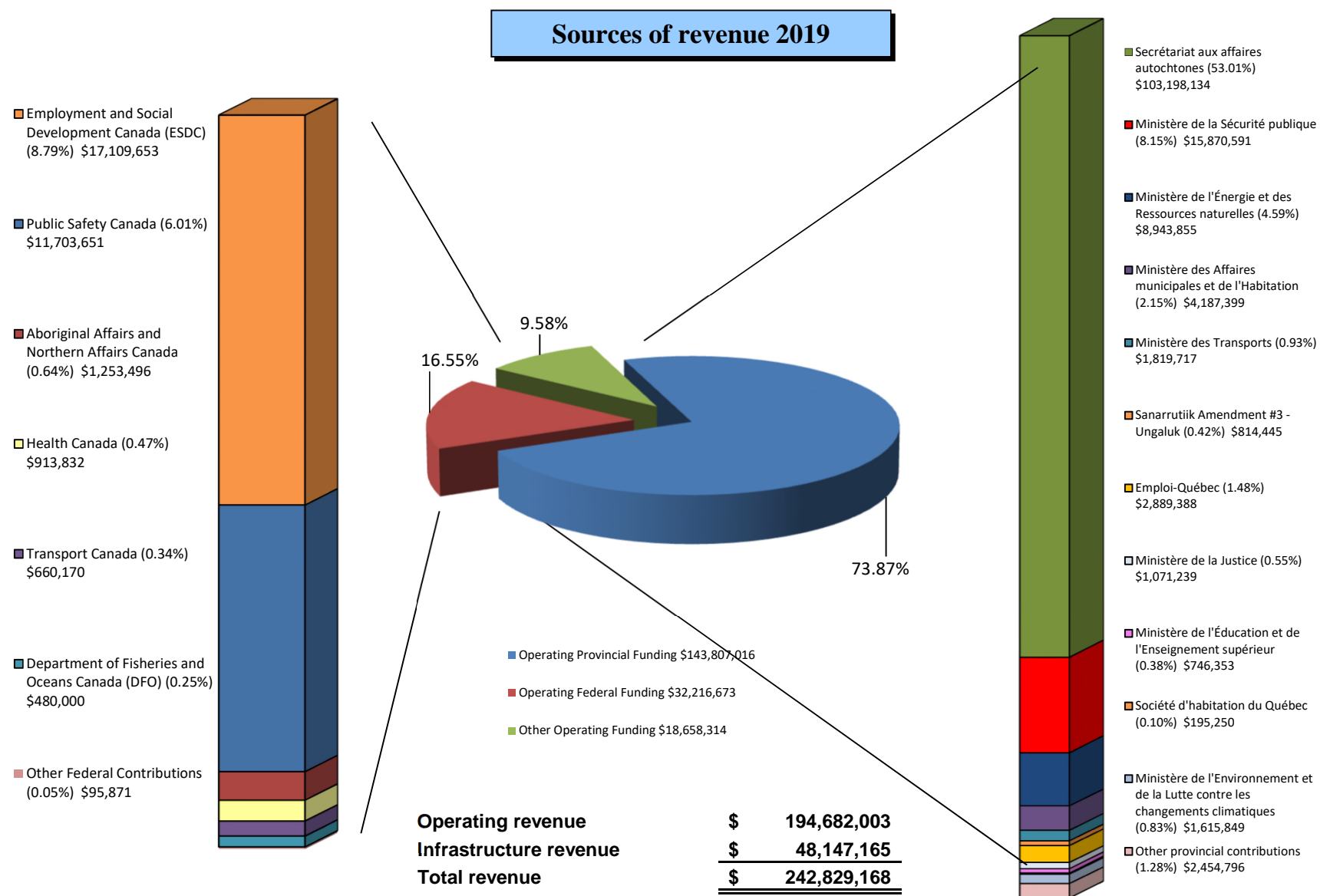


Accumulated Operating Surplus Excluding Block Funding

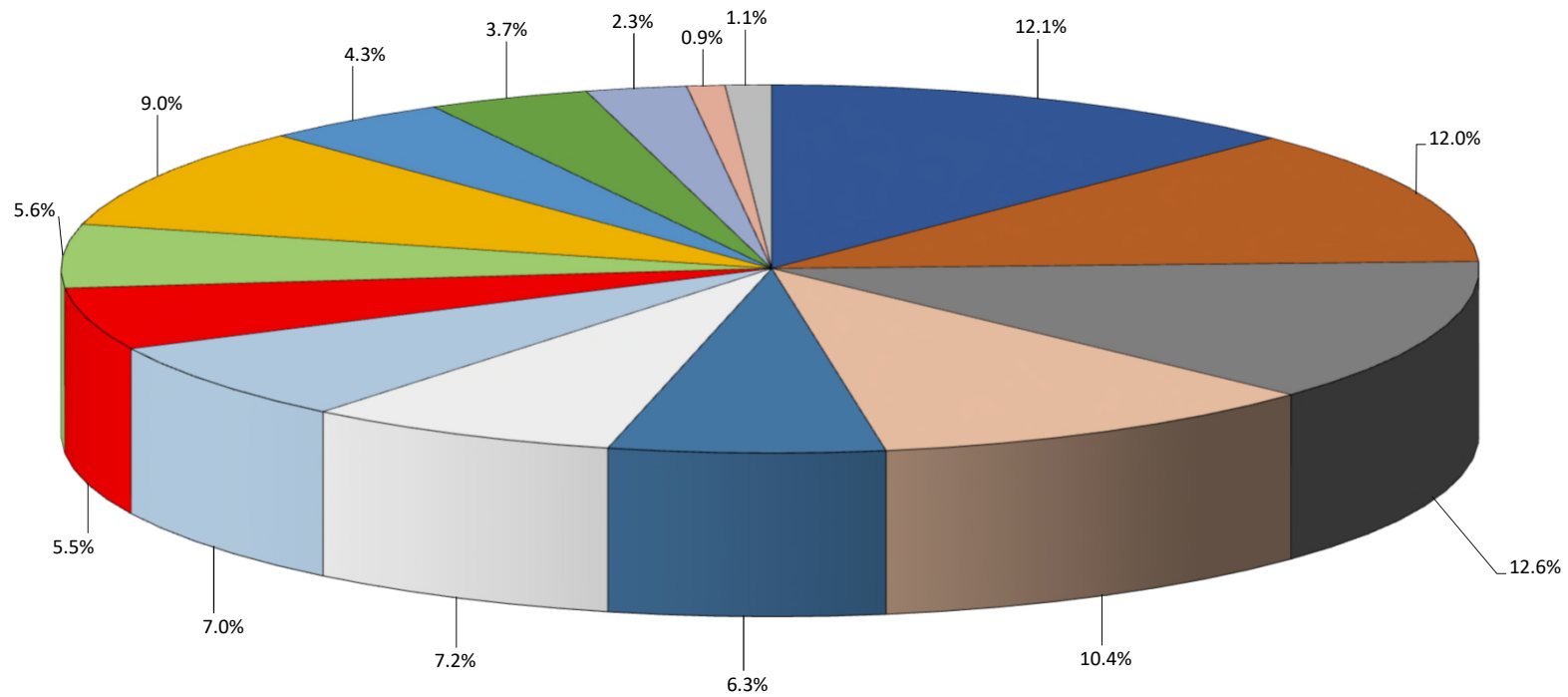


Net Accumulated Financial Reserves





Expenditure 2019



- Child Care Programs (12.1%)
- Sustainable Employment (12.6%)
- Municipal Affairs (6.3%)
- General Administration (7.0%)
- Inuit Support Program for Hunting, Fishing and Trapping Activities (5.6%)
- Sanarrutik Agreement (4.3%)
- Regional and Local Development (2.3%)
- Other Programs (1.1%)
- Public Security (12.0%)
- Transportation (10.4%)
- Renewable Resources (7.2%)
- Building and Housing Operation (5.5%)
- Nunavik Cost of Living Reduction (9.0%)
- Tamaani Internet Services (3.7%)
- Recreation (0.9%)

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Independent Auditor's Report

To the Members of the Council of
Kativik Regional Government

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Opinion

We have audited the financial statements of Kativik Regional Government (hereafter "the KRG"), which comprise the statement of financial position as at December 31, 2019, and the statement of variation of net financial assets (net debt), the statement of financial reserves and reserved funds, the statement of surplus (deficit) for the year and the cash flow statement for the year then ended, and notes to financial statements, including a summary of significant accounting policies, and the appendices.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the KRG as at December 31, 2019, and the results of its operations, the variation in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

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

Emphasis of matter – Financial information established for fiscal purposes

We draw attention to the fact that the KRG includes certain information in its financial statements that is not required under Canadian public sector accounting standards. This information, prepared in accordance with the model prescribed by the Ministère des Affaires municipales et de l'Habitation (MAMH)

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

Raymond Chabot Grant Thornton LLP¹

Montréal
April 13, 2020

¹ CPA auditor, CA public accountancy permit no. A121667

Kativik Regional Government
Statement of Financial Position
December 31, 2019

	<u>2019</u> \$	<u>2018</u> \$
FINANCIAL ASSETS		
Cash (Note 6)	48,147,042	2,382,450
Term deposits, interest rates varying from 1.28% to 2.41%, maturing in 2019	14,616,938	14,426,891
Contributions receivable	12,544,009	23,311,976
Accounts receivable	7,256,570	8,796,024
Investments and loans receivable (Note 3)	8,384,127	8,858,467
Long-term contributions to be recovered for repaying the long-term debt (Note 8 c))	201,650,355	191,949,066
	<u>292,599,041</u>	<u>249,724,874</u>
LIABILITIES		
Accounts payable and accrued liabilities	20,418,308	27,003,207
Deferred revenues (Note 7)	12,052,904	4,666,692
Long-term debt (Note 8 a))	213,886,654	205,331,264
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>246,452,158</u>	<u>237,095,455</u>
NET FINANCIAL ASSETS (NET DEBT)	<u>46,146,883</u>	<u>12,629,419</u>
NON-FINANCIAL ASSETS		
Capital assets (Note 4)	178,996,369	162,470,059
Other non-financial assets – Prepaid expenses and inventories	1,782,797	1,322,073
	<u>180,779,166</u>	<u>163,792,132</u>
ACCUMULATED SURPLUS (DEFICIT)		
Accumulated operating surplus (deficit)	18,240,492	17,285,167
Financial reserves and reserved funds	33,541,361	1,190,056
	<u>51,781,853</u>	<u>18,475,223</u>
Net investment in long-term assets (Note 14)	175,144,196	157,946,328
	<u>226,926,049</u>	<u>176,421,551</u>

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

On behalf of the Council,

Member

Member

Kativik Regional Government
Statement of Variation of Net Financial Assets (Net Debt)
Year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
	\$	\$
Surplus (deficit) for the year	<u>50,504,504</u>	<u>(3,432,147)</u>
Capital assets variation		
Acquisition of capital assets	(35,036,307)	(40,311,878)
Capital assets transferred to Northern Villages	3,967,168	14,673,964
Amortization of capital assets	<u>14,542,823</u>	<u>17,214,904</u>
	<u>(16,526,316)</u>	<u>(8,423,010)</u>
Other non-financial assets – Prepaid expenses and inventories variation	<u>(460,724)</u>	2,100,010
	<u>(460,724)</u>	2,100,010
Variation of net financial assets (net debt)	33,517,464	(9,755,147)
Net financial assets (net debt), beginning of year	<u>12,629,419</u>	<u>22,384,566</u>
Net financial assets (net debt), end of year	<u><u>46,146,883</u></u>	<u><u>12,629,419</u></u>

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

Kativik Regional Government
Statement of Accumulated Operating Surplus (Deficit)
Year ended December 31, 2019

	Unappropriated surplus (deficit) (Appendix A) \$	Appropriated surplus (deficit) (Appendix A) \$	Balance, December 31, 2019 \$
<i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i>			
Balance, beginning of year	(2,045,789)	19,330,956	17,285,167
Surplus (deficit) for the year for fiscal purposes	<u>482,796</u>	<u>472,529</u>	<u>955,325</u>
Balance, end of year	<u><u>(1,562,993)</u></u>	<u><u>19,803,485</u></u>	<u><u>18,240,492</u></u>

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

Kativik Regional Government
Statement of Financial Reserves and Reserved Funds
Year ended December 31, 2019

	Balance, January 1, 2019 \$	Transfer from operating activities – Interest \$	Transfer from (to) operating activities – Reserve \$	Transfer to investing activities \$	Balance, December 31, 2019 \$
FINANCIAL RESERVES					
Block Funding					
Child care centres – Buildings	7,200,401	101,673	8,738,149		16,040,223
Litigation	267,545	3,779			271,324
Information systems	124,309	1,755	500,000		626,064
Other					
Ministère des Transports – Vehicles and heavy equipment (Note 9 a))	5,066,766	71,545			5,138,311
Buildings and houses	13,143,923	168,459	1,572,354		14,884,736
Rolling stock – Vehicles	127,361	1,798			129,159
Pivallutiit Northern Villages projects	28,925				28,925
Socio-economic development projects – Makigiarutiit I, II and III	6,035,798	106,592	(521,629)		5,620,761
Socio-economic development projects – Balance available for future contributions (Note 10)	1,513,020		486,980		2,000,000
Treasury	11,034,308	155,809	3,061,359		14,251,476
Treasury – Internal loans (Note 17)	(9,171,643)		868,748		(8,302,895)
Financial reserves	<u>35,370,713</u>	<u>611,410</u>	<u>14,705,961</u>	<u>–</u>	<u>50,688,084</u>
RESERVED FUNDS					
Financing of capital projects in progress (Appendix D)	(34,223,035)			17,033,934	(17,189,101)
Balances available under closed capital projects (Appendix F)	42,378				42,378
Reserved funds	<u>(34,180,657)</u>	<u>–</u>	<u>–</u>	<u>17,033,934</u>	<u>(17,146,723)</u>
	<u>1,190,056</u>	<u>611,410</u>	<u>14,705,961</u>	<u>17,033,934</u>	<u>33,541,361</u>

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

Kativik Regional Government
Statement of Surplus (Deficit) for the Year
Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,815,250	1,654,609	1,535,901
Rental and housing charges	1,665,898	1,828,136	1,540,127
Service charges and sales of equipment	331,045	283,610	335,812
Internal supervision and management fees	2,010,000	2,326,158	711,460
Landing and airport terminal building fees	1,385,000	1,496,269	1,407,593
Interest	674,250	1,215,783	922,326
Internet communications	7,550,000	7,829,453	6,942,627
Recuperation of accumulated surplus of child care centres as of March 31	1,266,144	1,266,144	1,103,063
Other	1,250,177	379,979	620,845
	17,947,764	18,280,141	15,119,754
Contributions			
Provincial contributions	148,823,495	143,807,016	127,754,055
Federal contributions	39,967,758	32,216,673	32,019,689
Other	1,520,400	378,173	1,563,115
	190,311,653	176,401,862	161,336,859
Investments			
Ministère des Affaires municipales et de l'Habitation – Long-term debt		31,759,000	12,519,888
Ministère des Affaires municipales et de l'Habitation		246,452	85,351
Ministère des Transports		59,964	71,739
Ministère de la Sécurité publique		3,205	15,568
Société de financement des infrastructures locales – TECQ Program		533,026	3,158,439
Innovation, Science and Economic Development Canada		4,592,019	
Makivik Corporation		350,000	
Northern Village of Kuujjuaraapik		(5,438)	49,375
Northern Village of Kangiqsualujjuaq		80,000	
Kuujjuaq Anglican Church		3,937	239,651
Secrétariat aux affaires autochtones			211,439
Société du Plan Nord		10,500,000	2,000,000
Other		25,000	90,011
	–	48,147,165	18,441,461
	208,259,417	242,829,168	194,898,074

Kativik Regional Government
Statement of Surplus (Deficit) for the Year
Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Municipal Affairs	11,635,200	10,860,957	10,594,403
General Administration	13,961,236	12,111,428	12,074,631
Public Security	24,241,415	20,748,930	20,615,532
Transportation	17,331,467	18,117,971	16,081,006
Inuit Support Program for Hunting, Fishing and Trapping Activities	11,757,399	9,675,192	9,624,619
Regional and Local Development	8,326,754	3,980,746	3,694,148
Sustainable Employment	29,082,458	21,850,746	19,898,745
Building and Housing Operations	9,641,903	9,477,781	8,477,513
Recreation	1,892,210	1,503,385	1,762,956
Child Care Programs	24,602,206	21,582,509	24,921,937
Renewable Resources	14,115,684	12,413,299	10,222,645
Other Programs	34,239,964	31,182,107	28,300,561
Capital assets transferred to Northern Villages		4,276,790	14,846,621
Amortization of capital assets		14,542,823	17,214,904
	200,827,896	192,324,664	198,330,221
Surplus (deficit) for the year	7,431,521	50,504,504	(3,432,147)

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

Kativik Regional Government
Operating Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	7,431,521	50,504,504	(3,432,147)
Investment revenues		(48,147,165)	(18,441,461)
	—	(48,147,165)	(18,441,461)
RECONCILIATION FOR FISCAL PURPOSES			
Capital assets			
Amortization of capital assets		14,542,823	17,214,904
Capital assets transferred to Northern Villages		4,276,790	14,846,621
	—	18,819,613	32,061,525
Loans and term deposits			
Capital repayment – Loans receivable	970,000	1,278,443	1,057,632
Provision (recovery) for interest on loans receivable		(4,541)	20,134
Provision (recovery) for doubtful loans		(682,215)	1,073,692
Write-off of doubtful loans			54,437
	970,000	591,687	2,205,895
Financing			
Reimbursement of long-term debt	(23,203,609)	(23,203,610)	(22,978,073)
Ministère des Affaires municipales et de l'Habitation – Long-term debt	13,680,200	13,680,201	13,411,721
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	20,999	20,999	20,379
Ministère des Transports – Long-term debt	4,334,200	4,334,200	4,787,100
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	933,500	933,500	907,200
Secrétariat aux affaires autochtones – Long-term debt	1,108,133	1,108,133	821,871
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,980,677	1,980,677	1,926,901
	(1,145,900)	(1,145,900)	(1,102,901)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(2,320,735)	(2,828,115)	(1,978,664)
Investing activities – Investments in loans receivable (Note 5 b))	(2,917,605)	(117,347)	(1,539,221)
Investing activities – Contribution to capital projects	(2,022,000)	(1,404,581)	(2,482,710)
Financial reserves and reserved funds	(13,173,055)	(15,317,371)	(935,839)
Appropriation from accumulated surplus – Beginning of year	17,285,167		
	(3,148,228)	(19,667,414)	(6,936,434)
	(3,324,128)	(1,402,014)	26,228,085
Surplus (deficit) for the year for fiscal purposes	4,107,393	955,325	4,354,477

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

Kativik Regional Government
Investing Surplus (Deficit) for the Year for Fiscal Purposes
Year ended December 31, 2019

	<u>2019</u>	<u>2018</u>
	\$	\$
REVENUE		
Revenue from investments		
Ministère des Affaires municipales et de l'Habitation – Long-term debt	31,759,000	12,519,888
Ministère des Affaires municipales et de l'Habitation	246,452	85,351
Ministère des Transports	59,964	71,739
Ministère de la Sécurité publique	3,205	15,568
Société de financement des infrastructures locales – TECQ Program	533,026	3,158,439
Innovation, Science and Economic Development Canada	4,592,019	
Makivik Corporation	350,000	
Northern Village of Kuujjuaraapik	(5,438)	49,375
Northern Village of Kangisualujjuaq	80,000	
Kuujjuaq Anglican Church	3,937	239,651
Secrétariat aux affaires autochtones		211,439
Société du Plan Nord	10,500,000	2,000,000
Other	25,000	90,011
	<u>48,147,165</u>	<u>18,441,461</u>
RECONCILIATION FOR FISCAL PURPOSES		
Expenditure		
Investment		
General administration	(10,327,574)	(14,107,931)
Transportation	(11,956,046)	(11,225,756)
Environmental health	(6,804,997)	(9,339,620)
Urban planning and regional development	(5,947,689)	(5,638,571)
Debt consolidation and refinancing costs	(309,621)	(172,659)
Research and economic development	(117,347)	(1,539,221)
	<u>(35,463,274)</u>	<u>(42,023,758)</u>
Appropriations		
Operating activities – Acquisition of capital assets (Note 5 a))	2,828,115	1,978,664
Operating activities – Investments in loans receivable (Note 5 b))	117,347	1,539,221
Operating activities – Contribution to capital projects	1,404,581	2,482,710
	<u>4,350,043</u>	<u>6,000,595</u>
	<u>(31,113,231)</u>	<u>(36,023,163)</u>
Surplus (deficit) for the year for fiscal purposes	<u>17,033,934</u>	<u>(17,581,702)</u>

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

Kativik Regional Government
Cash Flow Statement
Year ended December 31, 2019

	<u>2019</u> \$	<u>2018</u> \$
OPERATING ACTIVITIES		
Surplus (deficit) for the year	50,504,504	(3,432,147)
Items not affecting liquidity		
Amortization of capital assets	14,542,823	17,214,904
Capital assets transferred to Northern Villages	4,276,790	14,846,621
	<u>69,324,117</u>	<u>28,629,378</u>
Net change in non-cash working capital items (Note 15)	12,648,010	(7,961,824)
Cash flows from operating activities	<u>81,972,127</u>	<u>20,667,554</u>
FINANCING ACTIVITIES		
Issuance of long-term debt	31,759,000	12,519,933
Refinancing of long-term debt	31,661,637	17,402,000
Capital repayment – Long-term debt	(23,203,610)	(22,978,073)
Capital repayment – Long-term debt refinancing	(31,661,637)	(17,402,000)
Long-term contributions to be recovered for repaying the long-term debt	(9,701,289)	9,355,239
Cash flows from financing activities	<u>(1,145,899)</u>	<u>(1,102,901)</u>
INVESTING IN CAPITAL ASSETS ACTIVITIES		
Acquisition of capital assets	(2,835,093)	(2,087,978)
Increase in capital projects in progress	(32,510,836)	(38,396,558)
Cash flows from investing in capital assets activities	<u>(35,345,929)</u>	<u>(40,484,536)</u>
INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES		
Decrease in term deposits	(190,047)	(62,338)
Investments and loans receivable	474,340	666,674
Cash flows from investing in loans and term deposits activities	<u>284,293</u>	<u>604,336</u>
Net increase (decrease) in cash and cash equivalents	45,764,592	(20,315,547)
Cash and cash equivalents, beginning of year	<u>2,382,450</u>	<u>22,697,997</u>
Cash and cash equivalents, end of year	<u>48,147,042</u>	<u>2,382,450</u>
CASH AND CASH EQUIVALENTS		
Cash	48,147,042	2,382,450
	<u>48,147,042</u>	<u>2,382,450</u>

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

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Kativik Regional Government

Notes to Financial Statements

December 31, 2019

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) (hereafter "the Kativik Act"), adopted by the National Assembly of Quebec on June 23, 1978. Pursuant to this legislation and other mandates delegated to it by the Northern Villages and the Quebec Government, the KRG delivers public services to the residents of the Kativik Region. Specifically, the KRG has jurisdiction over the territory of Quebec located north of the 55th parallel, excluding the Category 1A and 1B lands intended for the Cree community of Whapmagoostui.

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

2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

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

Internal charges and transfers

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

Accounting estimates

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

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Appropriated surplus

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

Investments and loans receivable

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

The disbursements of loans receivable through Makigiarutiit I and II (#77, #177 and #85), and Makigiarutiit III and IV (#88) are recognized as expenses in the statement of surplus (deficit) for the year. All capital repayments and interest collected during the year in relation with these loans are recognized as revenues in the statement of surplus (deficit) for the year. However, the investment in loans receivable is recorded at cost plus related accrued interest in the statement of financial position while an equivalent amount is recorded under the investment in long-term assets equity account. As at December 31, 2019, a provision for doubtful loans of \$1,752,229 (\$2,406,832 as at December 31, 2018), equivalent to 50% to 100% of loans in default, was recorded.

Capital assets

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

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

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment

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

Capital projects of the Northern Villages

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

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

Cash and cash equivalents

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

Inventories

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

Revenue recognition

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

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

Term deposits

Term deposits are recorded at cost.

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

3 - INVESTMENTS AND LOANS RECEIVABLE

a) The investments and loans receivable are as follows:

	<u>2019</u>	<u>2018</u>
	\$	\$
Loans receivable and investments approved under Regional and Local Development departments		
Makigiarutiit I and II (#77, #177 and #85) – Loans receivable	3,413,566	4,084,223
Makigiarutiit I and II (#77, #177 and #85) – Investments	3,023,010	3,020,491
Makigiarutiit III and IV (#88) – Loans receivable	3,699,780	4,160,585
	10,136,356	11,265,299
Provision for doubtful loans	(1,752,229)	(2,406,832)
	8,384,127	8,858,467

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

	<u>\$</u>
2020	899,334
2021	846,088
2022	739,071
2023	741,164
2024	573,707
2025 and subsequent years	6,336,992
	10,136,356

All loans issued prior to January 1, 2019, for which the applicable repayment terms are not respected, have been classified under the 2025 and subsequent years.

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

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 2001			
Willie Cain – Lunch's Restaurant (\$28,302) (5 years – without interest)	6,362		6,362
Issued in 2008			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	114,516	340	114,856
Iniitsiaq Women's Shelter (\$210,704) (15 years – 3.25%)	66,209	183	66,392
Fort Chimo Cooperative Association – Hotel expansion (\$250,000) (20 years – 3.5%)	112,226	334	112,560
Issued in 2009			
Laval Fortin Adams Inc. (\$363,700) (15 years – 3.25%)	125,958	1,035	126,993
Povungnituk Cooperative Association – Hotel expansion (\$500,000) (10 years – 3%)	1,581	8	1,589
Salluit Cooperative Association (\$450,000) (10 years – 3%)	1,520	11	1,531
Jobie Peters – Heavy equipment rental (\$119,000) (8 years – 0.25%)	2,464	2	2,466
Issued in 2010			
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	121,556	26	121,582
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	127,766	27	127,793
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	107,607	274	107,881
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	102,717	22	102,739
Issued in 2011			
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	89,427	285	89,712
Great Whale Cooperative Association Kuujjuarapik (15 years – 0.25%) (\$405,000)	175,082	37	175,119

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2011			
Quaqtaq Cooperative Association (\$370,000) (15 years – 0.25%)	161,986	34	162,020
Tuvaaluk Landholding Corporation (\$210,000) (20 years – 0.25%)	108,374	68	108,442
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	106,644	23	106,667
Issued in 2013			
Nunabec Inc. (\$30,182) (10 years – 4.5%)	13,741	53	13,794
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	43,291	325	43,616
Hébergement Communautaire Uvatinut (\$205,000) (15 years – 3.75%)	143,502	457	143,959
Hébergement Communautaire Uvatinut (\$250,000) (15 years – 0.25%)	151,051	32	151,083
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	297,026	252	297,278
Nunabec Inc. (\$197,718) (10 years – 1%)	84,192	71	84,263
Nunavik Enterprises (Kuujjuaq) (\$500,000) (10 years – 3%)	203,874	519	204,393
Saputik Landholding Corporation of Kangirsuk (\$250,000) (8 years – 3%)	71,702	183	71,885
Auberge Kuujjuaq Inc. (\$250,000) (10 years – 4.49%)	113,142	431	113,573
Issued in 2014			
Nunavik Rotors Inc. (\$474,650) (7 years – 1%)	127,295	213	127,508
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	221,810	565	222,375
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	229,618	585	230,203
Auberge Kuujjuaq Inc. (\$420,000) (10 years – 3%)	174,155	444	174,599
Issued in 2015			
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	201,474	471	201,945
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	192,625	450	193,075
Plein Nord Inc. (\$29,000) (5 years – 2.75%)	2,932	7	2,939
Taqramiut Nipingat (\$158,000) (10 years – 2.5%)	96,551	205	96,756
Arqivik Landholding Corporation (\$75,000) (5 years – 6%)	41,066	624	41,690

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2016			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	8,894	19	8,913
Tivic Inc. (\$113,000) (10 years – 2.5%)	80,616	171	80,787
Vincent Renaud (\$24,500) (6 years – 2.5%)	10,844	23	10,867
Issued in 2018			
Les Entreprises Kayuk Inc. (\$28,000) (4 years – 3.75%)	23,265	443	23,708
Anniturvik LHC (\$427,900) (15 years – 3.5%)	390,514	1,161	391,675
Qiniqtiq LHC (\$500,000) (20 years – 2.75%)	466,841	3,243	470,084
Qaqqalik LHC (\$71,321) (3 years – 2.5%)	40,376	425	40,801
Payne Bay Cooperative Association (\$500,000) (15 years – 2.75%)	460,633	1,076	461,709
Raymond Mickpegak (\$12,000) (4 years – 5.5%)	9,468	400	9,868
Issued in 2019			
Pouvoirie Johnny and Billy Cain (\$20,900) (5 years – 3.75%)	20,900	268	21,168
Allen Gordon (\$4,455) (1 year – 3.75%)	4,455	69	4,524
Peter G. May (\$15,000) (5 years – 3.7%)	11,534		11,534
Richard Moorhouse (\$50,000) (10 years – 3.75%)	50,000	642	50,642
Winifred Designs Inc. (\$6,993) (1 year – 3.75%)	4,094	13	4,107
Pirnoma Technologies Inc. (\$20,000) (2 years – 3.75%)	20,000	63	20,063
	5,543,476	16,612	5,560,088
<u>Loans and investments in default</u>			
Issued in 2003			
Charlie's Restaurant (\$38,988) (5 years – 5.75%)	37,082	53,098	90,180
Samisa Epoo Pool Hall (\$19,761) (4 years – 6%)	17,619	23,634	41,253
Issued in 2004			
Emma's Café (\$13,639) (2 years – 5.25%)	13,639	16,884	30,523
Issued in 2005			
Ida Amagoaluk – Hair Dresser Shop – Puvirnituq (\$16,258) (4 years – 6.25%)	16,258	23,542	39,800
Punnik Camp Ltd. – Kuujjuaq – Camp acquisition (\$173,000) (10 years – 5.75%)	153,474	129,307	282,781

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans and investments in default (Continued)</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
Issued in 2012			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	278,434	236	278,670
Issued in 2013			
Mary Johannes (\$4,900) (1 year – without interest)	4,651		4,651
Alacie Suruslia (\$5,454) (3 years – without interest)	5,454		5,454
Issued in 2014			
Ikumak Services Inc. (\$125,000) (15 years – 3%)	123,377	3,081	126,458
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	6,398	122	6,520
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	1,770	47,109
Isa Sivuraapik (\$3,150) (2 years – 3%)	2,868	29	2,897
Arqivik Landholding Corporation Iqaluppik Hotel (\$500,000) (15 years – 3%)	492,893	4,171	497,064
Issued in 2015			
8523509 Canada Inc. – Kuujjuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	4,006	38,555
Putulik and Sons – Fish haversting and sales (\$37,000) (6 years – 5.75%)	29,886	3,955	33,841
Issued in 2016			
Entreprises Munick Watkins (\$20,285) (3 years – 2.5%)	20,285	1,645	21,930
Rita Inukpuk Tukai Restaurant Inukjuak (\$5,000) (3 years – 3%)	5,000	572	5,572
Avataa Explorations & Logistics Inc. (\$166,800) (preferred shares, December 31, 2025 – 5.5%)	166,800	21,216	188,016
	<u>1,609,006</u>	<u>287,268</u>	<u>1,896,274</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Investments</u>			
Issued in 2013			
Nunavik Cooperative Development Fund (\$2,500,000)			
Fort Chimo Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Aupaluk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Payne Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
George River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Wakeham Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Puvirnituk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Akudlivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Great Whale River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Tasiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Koartak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Salluit Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Ivujivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Inukjuak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Umiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Issued in 2017			
Tasiujaq Cooperative Association (\$180,000) (shares – 10 years)	180,000		180,000
	2,679,994	–	2,679,994
	9,832,476	303,880	10,136,356
Provision for doubtful loans	(1,486,358)	(265,871)	(1,752,229)
	8,346,118	38,009	8,384,127

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

4 - CAPITAL ASSETS

	2019		2018
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Allavik building	13,081,832	10,364,722	2,717,110
Police stations	19,654,326	13,499,799	6,154,527
Other buildings and houses	46,743,908	24,271,673	22,472,235
Vehicles	8,929,974	7,306,462	1,623,512
Equipment and office furniture	3,357,792	3,309,661	48,131
Housing furniture	2,857,630	2,713,077	144,553
Telecommunication infrastructure	58,561,488	43,194,623	15,366,865
Construction equipment	2,061,886	1,801,247	260,639
Vehicles – Transport (Note 9 a))	1,622,410	1,397,132	225,278
Heavy equipment – Transport (Note 9 a))	8,941,674	5,720,034	3,221,640
Marine infrastructure	46,577,450	10,479,931	36,097,519
	212,390,370	124,058,361	88,332,009
Water points and plans for Northern Villages	545,000	545,000	
Capital projects in progress (Appendix D)	90,664,360		90,664,360
	303,599,730	124,603,361	178,996,369

The amortization expense for the year ended December 31, 2019 amounted to \$14,542,823 (\$17,214,904 in 2018).

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

5 - INVESTING ACTIVITIES

- a) The transfers to investing activities related to the acquisition of capital assets in 2019 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)	(99,852)		(1,230,345)	(1,330,197)
Allavik Building (#17)		(22,763)		(22,763)
Capital projects management (#28)			(12,358)	(12,358)
Building maintenance (#27)	(5,272)		(85,988)	(91,260)
KRG Houses (#74)	(65,398)			(65,398)
KRPF – Operations (#205 to #223)			(1,205,719)	(1,205,719)
Kuururjuaq Park – Operations (#63)	(6,388)			(6,388)
Uumajuit (#53)			(48,103)	(48,103)
Development of Parks in Nunavik (#56)	(6,145)			(6,145)
Tursujuq Park – Operations (#62)				
Pingualuit Park – Operations (#59)	(23,767)			(23,767)
Civil security – Operations (#25)	(5,034)			(5,034)
Police stations – Building Operations (#14 and #204)		(10,983)		(10,983)
	<u>(211,856)</u>	<u>(33,746)</u>	<u>(2,582,513)</u>	<u>(2,828,115)</u>

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

	2019 \$	2018 \$
Makigiarutiit I and II (#77, #177 and #85) – Loans and investments		12,000
Makigiarutiit III and IV (#88) – Loans and investments	117,347	1,527,221
	<u>117,347</u>	<u>1,539,221</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

6 - BANK OVERDRAFT

The KRG has authorized lines of credit that bear interest at prime rate (3.95%; 3.95% as at December 31, 2018) and that are authorized by the Quebec Government. The lines of credit are renewable annually and are limited to a total of \$8,500,000 for the General Operations; \$20,000,000 for Isurruutiit Projects; \$15,000,000 for Tamaani Phase V; \$9,047,000 for Pivallutiit III; \$1,000,000 for Sustainable Employment Programs and \$1,000,000 for the Kativik Regional Police Force.

Also, the KRG has entered into a credit for foreign exchange contracts for an amount of \$5,000,000 for Tamaani Phase V. This facility was not used as at December 31, 2019.

7 - DEFERRED REVENUES

The deferred revenues are detailed as follows:

	2019	2018
	\$	\$
Indigenous and Northern Affairs Canada (Sustainable Employment – Illiviq)	246,443	249,498
Indigenous and Northern Affairs Canada (#76)	137,688	137,688
Indigenous and Northern Affairs Canada (#175)	95,000	95,000
Emploi-Québec (Sustainable Employment)	847,385	96,444
Employment and Social Development Canada (Sustainable Employment)	122,210	961,789
Employment and Social Development Canada (#43)	509,076	
Glencore Canada Corporation (#61)	80,055	84,999
Ministère de la Sécurité publique (#205 to #223)	4,036,544	90,097
Ministère de la Justice (#89)		227,372
Ministère des Affaires municipales et de l'Habitation (#172)	324,979	208,070
Ministère de l'Environnement et de la Lutte contre les changements climatiques (#69)	2,597,546	2,515,735
Nunavik Regional Board of Health and Social Services (#201)	18,918	
Public Safety Canada (#205 to #223)	2,807,318	
Transports Canada (#312)	229,742	
	12,052,904	4,666,692

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT

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

		<u>2019</u>	<u>2018</u>
		\$	\$
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	7,428,000
Bonds, eighty-fourth series, issued March 13, 2013, bearing interest from 1.5% to 3.2% and maturing as follows			
Bonds, renewable as at March 13, 2023	6,850,000	6,850,000	6,850,000
Bonds, eighty-fifth series, issued June 12, 2013, bearing interest from 1.4% to 3.2% and maturing as follows			
Bonds, renewable as at June 12, 2023	2,696,000	2,696,000	2,696,000
Bonds, eighty-sixth series, issued November 6, 2013, bearing interest from 1.55% to 3.75% and maturing as follows			
Bonds, renewable as at November 6, 2023	3,936,000	3,936,000	3,936,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT (Continued)

		<u>2019</u>	<u>2018</u>
		\$	\$
Bonds, eighty-seventh series, issued March 26, 2014, bearing interest from 1.5% to 3.55% and maturing as follows			
Bonds, renewable as at March 26, 2024	<u>3,385,000</u>	3,385,000	10,914,000
Bonds, eighty-eighth series, issued July 9, 2014, bearing interest from 1.3% to 3.25% and maturing as follows			
Bonds, renewable as at July 9, 2024	<u>3,724,000</u>	3,724,000	8,001,000
Bonds, ninetieth series, issued December 3, 2014, bearing interest from 1.4% to 3.25% and maturing as follows			
Bonds, renewable as at December 3, 2024	<u>2,224,000</u>	2,224,000	9,592,000
Bonds, ninety-first series, issued April 1, 2015, bearing interest from 1.3% to 1.75% and maturing as follows			
Bonds, due April 1, 2020	528,000		
Bonds, renewable as at April 1, 2020	<u>6,121,000</u>	6,649,000	7,165,000
Bonds, ninety-second series, issued June 16, 2015, bearing interest from 1.3% to 2% and maturing as follows			
Bonds, due June 16, 2020	313,000		
Bonds, renewable as at June 16, 2020	<u>3,785,000</u>	4,098,000	5,081,000
Bonds, ninety-third series, issued October 28, 2015, bearing interest from 1.4% to 3.25% and maturing as follows			
Bonds, due October 28, 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>	6,890,000	7,862,000
Loans with Fédération des caisses Desjardins du Québec, issued November 3, 2015, bearing interest at 2.97% and maturing as follows			
Loans, due November 3, 2020	238,351		
Loans, due November 3, 2021	245,428		
Loans, due November 3, 2022	252,716		
Loans, due November 2, 2023	260,221		
Loans, due November 2, 2024	267,948		
Loans, due November 2, 2025	<u>275,905</u>	1,540,569	1,772,046

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Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT (Continued)

		<u>2019</u>	<u>2018</u>
		\$	\$
Bonds, ninety-fifth series, issued			
March 9, 2016, bearing interest from			
1.3% to 2% and maturing as follows			
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>	12,053,000	15,075,000
Bonds, ninety-sixth series, issued			
June 22, 2016, bearing interest from			
1.2% to 2.55% and maturing as follows			
Bonds, due June 22, 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>	8,996,000	9,900,000
Loans with Fédération des caisses			
Desjardins du Québec, issued			
August 31, 2016, bearing interest from			
1.84% to 1.95% and maturing as follows			
Loans, due August 31, 2020	571,212		
Loans, due August 31, 2021	581,966		
Loans, renewable as at August 31, 2021	<u>901,238</u>	2,054,416	2,615,072
Bonds, ninety-eighth series, issued			
October 12, 2016, bearing interest from			
1.2% to 1.75% and maturing as follows			
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>	5,595,000	7,034,000
Bonds, ninety-ninth series, issued			
March 22, 2017, bearing interest from			
1.2% to 2.85% and maturing as follows			
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>	17,440,000	19,357,000
Bonds, hundredth series, issued			
May 24, 2017, bearing interest from			
1.15% to 1.85% and maturing as follows			
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>	5,963,000	6,619,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT (Continued)

		<u>2019</u>	<u>2018</u>
		\$	\$
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, 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>	6,229,000	7,593,000
Bonds, hundred and second series, issued March 7, 2018, bearing interest from 1.85% to 2.55% and maturing as follows			
Bonds, due March 7, 2020	1,567,000		
Bonds, due March 7, 2021	1,611,000		
Bonds, due March 7, 2022	1,657,000		
Bonds, due March 7, 2023	1,704,000		
Bonds, renewable as at March 7, 2023	<u>1,569,000</u>	8,108,000	9,631,000
Bonds, hundred and third series, issued June 6, 2018, bearing interest from 2% to 2.8% and maturing as follows			
Bonds, due June 6, 2020	958,000		
Bonds, due June 6, 2021	986,000		
Bonds, due June 6, 2022	1,014,000		
Bonds, due June 6, 2023	1,043,000		
Bonds, renewable as at June 6, 2023	<u>2,606,000</u>	6,607,000	7,540,000
Loans with Fédération des caisses Desjardins du Québec, issued October 3, 2018, bearing interest at 3.75% and maturing as follows			
Loans, due October 3, 2020	286,349		
Loans, due October 3, 2021	297,192		
Loans, due October 3, 2022	308,447		
Loans, due October 3, 2023	320,127		
Loans, due October 3, 2024	332,249		
Loans, due October 3, 2025 and subsequent years	<u>1,459,668</u>	3,004,032	3,279,933
Bonds, hundred and fifth series, issued November 1, 2018, bearing interest from 2.4% to 2.95% and maturing as follows			
Bonds, due November 1, 2020	1,432,000		
Bonds, due November 1, 2021	1,477,000		
Bonds, due November 1, 2022	1,523,000		
Bonds, due November 1, 2023	1,570,000		
Bonds, renewable as at November 1, 2023	<u>2,078,000</u>	8,080,000	9,471,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT (Continued)

		<u>2019</u>	<u>2018</u>
		\$	\$
Bonds, hundred and sixth series, issued March 20, 2019, bearing interest from 2.05% to 2.9% and maturing as follows			
Bonds, due March 20, 2020	1,929,000		
Bonds, due March 20, 2021	1,996,000		
Bonds, due March 20, 2022	2,066,000		
Bonds, due March 20, 2023	2,138,000		
Bonds, due March 20, 2024	2,213,000		
Bonds, renewable as at March 20, 2024	4,749,000		
Bonds, renewable as at March 20, 2029	<u>3,540,000</u>	18,631,000	
Bonds, hundred and seventh series, issued July 3, 2019, bearing interest from 1.9% to 2.5% and maturing as follows			
Bonds, due July 3, 2020	1,906,000		
Bonds, due July 3, 2021	1,946,000		
Bonds, due July 3, 2022	1,988,000		
Bonds, due July 3, 2023	2,031,000		
Bonds, due July 3, 2024	2,075,000		
Bonds, renewable as at July 3, 2024	7,125,000		
Bonds, renewable as at July 3, 2029	<u>4,261,000</u>	21,332,000	
Loans with Fédération des caisses Desjardins du Québec, issued September 30, 2019, bearing interest at 2.62% and maturing as follows			
Loans, due September 30, 2020	202,728		
Loans, due September 30, 2021	202,728		
Loans, due September 30, 2022	202,728		
Loans, due September 30, 2023	202,728		
Loans, due September 30, 2024	<u>202,725</u>	1,013,637	
Bonds, hundred and ninth series, issued November 27, 2019, bearing interest from 2% to 2.15% and maturing as follows			
Bonds, due November 27, 2020	2,480,000		
Bonds, due November 27, 2021	2,534,000		
Bonds, due November 27, 2022	2,590,000		
Bonds, due November 27, 2023	2,648,000		
Bonds, due November 27, 2024	2,705,000		
Bonds, renewable as at November 27, 2024	<u>9,487,000</u>	22,444,000	
Loans reimbursed or renewed during the year			19,003,213
		<u><u>213,886,654</u></u>	<u><u>205,331,264</u></u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

8 - LONG-TERM DEBT (Continued)

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

	\$
2020	41,653,639
2021	47,605,553
2022	37,832,891
2023	31,652,076
2024	38,489,922
2025 and subsequent years	16,652,573
	<u>213,886,654</u>

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

	2019 \$	2018 \$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation	159,311,917	141,026,418
Contribution from Northern Villages financed by the Ministère de l'Éducation et de l'Enseignement supérieur – Sports facilities	5,237,170	7,217,847
Contribution from Northern Villages financed by the Secrétariat aux affaires autochtones – Sports facilities	6,072,085	7,180,219
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	2,328,800	2,955,200
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation – Programme d'infrastructures Québec – Municipalités – Sports facilities	657,600	864,300
Contribution from the Ministère des Affaires municipales et de l'Habitation	66,783	87,782
Contribution from the Ministère des Transports	26,591,500	30,925,700
Contribution from the Ministère de la Sécurité publique	1,384,500	1,691,600
	<u>201,650,355</u>	<u>191,949,066</u>

Kativik Regional Government
Notes to Financial Statements
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9 - TRANSPORT OPERATIONS

- a) As per the Agreement concerning Block Funding for the Kativik Regional Government (hereafter "the Sivunirmut Agreement") between the Quebec Government and the KRG, the Ministère des Transports agreed to transfer all airport equipment for a cash consideration of \$1. The total value of those equipment, as per the Sivunirmut Agreement, is established at \$5,245,893. The equipment to be returned by the KRG at the end of the Sivunirmut Agreement must be of an equivalent value. In the event the total value of the equipment returned would be inferior to that sum, the KRG will have to compensate financially the Ministère des Transports for the amount of the difference. To that effect and in order to comply with its obligations, the KRG has appropriated an amount of \$5,138,312 to the financial reserves as at December 31, 2019.
- 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.

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, 2019 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)	
Puvirnituk Coop Association – Apartment for employees	500,000
	500,000
Makigiarutiit III and IV (#88)	
Puvirnituk Coop Association – Store and warehouse	500,000
Salluit Coop construction of a corner store and ready-to-eat meals	500,000
Aupaluk new store construction plan 2019	500,000
	1,500,000
	2,000,000

An equivalent amount totalling \$2,000,000 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

Kativik Regional Government
Notes to Financial Statements
 December 31, 2019

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

PIVALLIUTIIT PROGRAM (Community Infrastructure Projects)

Pivallutiit II

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 (14 x \$90,000) for management fees). The KRG decided, in 2010, to allocate the full amount of \$14,000,000 towards the project and to renounce to its management fees. As at December 31, 2016, funding applications totalling \$13,955,000 have been submitted by the Northern Villages under the program and approved by the KRG. As at December 31, 2019, a total of \$1,235,075 was disbursed by the KRG to thirteen communities, leaving an amount of \$28,925 to be disbursed. An equivalent amount (\$28,925) is set aside in the financial reserves.

Pivallutiit III

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital Projects Management (#28)). As at December 31, 2019, funding applications totalling \$12,280,000 have been submitted by the Northern Villages, Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

Pivallutiit IV

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital Projects Management (#28)). As at December 31, 2019, funding applications totalling \$6,370,000 have been submitted by the Northern Villages, 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 (hereafter "Quebec"), the Makivik Corporation (hereafter "Makivik") and the KRG signed the Partnership Agreement on Economic and Community Development in Nunavik (hereafter "the Sanarrutik Agreement"). The purpose of the 25-year agreement was to establish a new nation-to-nation relationship and to propose a common vision for the economic and community development of Nunavik. More specifically, Quebec, Makivik and the KRG agreed to accelerate hydroelectric, mining and tourism development to share the benefits of the resulting economic growth, to favour economic spin-offs for Nunavik Inuit, to favour a greater autonomy for the KRG and more responsibility for the economic and community development of Nunavik Inuit, and finally to enhance public services and infrastructure. Some sections of the Sanarrutik Agreement are specific to Makivik, others to the KRG, and still others concern both Makivik and the KRG. Since April 2002, the Sanarrutik Agreement has been amended four times:

- In March 2003 regarding the implementation of block funding for the KRG and the Northern Villages, the construction of a community residential centre in Kangirsuk and the hiring of wildlife conservation officers;

Kativik Regional Government
Notes to Financial Statements
 December 31, 2019

11 - SANARRUTIK AGREEMENT (Continued)

- 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.

Tourism (Section 2.4)

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

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

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

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

Community and Economic Development (Section 2.5)

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

Pursuant to a memorandum of agreement, Makivik and the KRG distribute the funding for community and economic development. Makivik is responsible for allocating a third of the annual funding to Inuit organizations, and the balance is divided equally between Makivik and the KRG for allocation to community and economic development projects. In 2019, the KRG received \$7,886,027 (\$7,682,011 in 2018) from the Sanarrutik Agreement.

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Notes to Financial Statements
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11 - SANARRUTIK AGREEMENT (Continued)

Block Funding (Section 3)

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

Local Roads (Section 4.1)

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

Marine Infrastructure (Section 4.2)

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

Police Services (Section 4.3)

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

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

Correctional Services (Section 4.4)

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

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

Wildlife Management and Enforcement (Section 4.5)

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

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

Public Tenders (Section 4.6)

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

Kativik Regional Government
Notes to Financial Statements
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12 - ISURRUUTIIT PROGRAM

Fourth Capital Plan (Isurruutiit IV)

On April 23, 2015, an agreement was signed with the Ministère des Affaires municipales et de l'Habitation and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$100 million over an estimated five-year period. As at December 31, 2019, total expenditures incurred by the KRG under the agreement were \$66,879,880, the total value of approved projects is \$97,524,526 and \$53,672,000 has been financed.

Third Capital Plan (Isurruutiit III)

On April 29, 2011, an agreement was signed with the Ministère des Affaires municipales et de l'Habitation and the Secrétariat aux affaires autochtones concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$82.3 million over an estimated five-year period. On September 27, 2013, an amendment was signed in order to increase the funding to \$100,998,800. As at December 31, 2019, total expenditures incurred by the KRG under the agreement were \$100,817,000, the total value of approved projects was \$100,998,800 and \$100,817,000 has been financed.

First and Second Capital Plan

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

13 - BLOCK FUNDING AGREEMENT

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

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

Kativik Regional Government
Notes to Financial Statements
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13 - BLOCK FUNDING AGREEMENT (Continued)

In 2019, the indexed amount of \$79,351,732 (\$69,721,513 in 2018) 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 Programs pursuant to Appendix D.

14 - NET INVESTMENT IN LONG-TERM ASSETS

	<u>2019</u>	<u>2018</u>
	\$	\$
Investment in capital assets	178,996,369	162,470,059
Investment in loans receivable	8,384,127	8,858,467
Investment in long-term debt	(12,236,299)	(13,382,198)
Net investment in long-term assets, end of year	<u>175,144,197</u>	<u>157,946,328</u>

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

	<u>2019</u>	<u>2018</u>
	\$	\$
Balance, beginning of year	<u>157,946,328</u>	<u>149,087,088</u>
Additions		
Acquisition of capital assets	2,835,093	2,087,978
Increase in capital projects in progress	32,517,808	38,505,872
Acquisition of investments and loans receivable	117,347	1,539,221
Provision (recovery) for doubtful loans	682,215	(1,073,692)
Provision for interest on loans receivable	4,541	(20,132)
Write-off of doubtful loans		(54,439)
Increase in long-term contributions to be recovered for repaying the long-term debt	9,701,289	(9,355,239)
Capital repayments of long-term debt	54,865,247	40,380,073
	<u>100,723,540</u>	<u>72,009,642</u>

Kativik Regional Government
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14 - NET INVESTMENT IN LONG-TERM ASSETS (Continued)

	<u>2019</u>	<u>2018</u>
	\$	\$
Disposals		
Capital projects closed during the year	4,283,769	14,955,933
Amortization of capital assets	14,542,823	17,214,904
Capital repayments – Loans receivable	1,278,443	1,057,632
Issuance of long-term debt	31,759,000	12,519,933
Refinancing of long-term debt	31,661,637	17,402,000
	<u>83,525,672</u>	<u>63,150,402</u>
Balance, end of year	<u>175,144,196</u>	<u>157,946,328</u>

15 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	<u>2019</u>	<u>2018</u>
	\$	\$
Contributions receivable	10,767,967	(7,508,183)
Accounts receivable	1,539,454	(4,797,767)
Other non-financial assets – Prepaid expenses and inventories	(460,724)	2,100,012
Accounts payable and accrued liabilities	(6,584,899)	3,933,715
Deferred revenues	7,386,212	(1,689,601)
	<u>12,648,010</u>	<u>(7,961,824)</u>

16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS

- a) The KRG has entered into contractual obligations which, as at December 31, 2019, are as follows for the next years:

	<u>\$</u>
2020	5,423,816
2021	<u>3,953,280</u>
	<u>9,377,096</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS (Continued)

- b) In addition to the above-mentioned obligations, the 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 2019, and amounting to \$4,729,678, a balance of \$2,355,355 was recorded as payable as at December 31, 2019 and is detailed as follows:

	\$
Northern Village of Kangiqsualujjuaq	175,277
Northern Village of Kuujjuaq	375,267
Northern Village of Tasiujaq	73,485
Northern Village of Aupaluk	53,552
Northern Village of Kangirsuk	117,765
Northern Village of Quaqtaq	87,537
Northern Village of Kangiqsujuq	147,338
Northern Village of Salluit	274,945
Northern Village of Ivujivik	86,066
Northern Village of Akulivik	122,991
Northern Village of Puvirnituq	297,983
Northern Village of Inukjuak	313,669
Northern Village of Umiujaq	96,851
Northern Village of Kuujjuaraapik	132,629
	<u>2,355,355</u>

During the 2019 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 Financial Statements
December 31, 2019

17 - FINANCIAL RESERVE – TREASURY

The KRG has financed the construction, renovation and purchase of capital assets from its own monetary reserve (hereafter "the Treasury"). The balance as at December 31, 2019 of these internal loans is detailed as follows:

	<u>2019</u> \$	<u>2018</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)	360,000	540,000
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)	252,326	281,767
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	1,474,086	1,646,082
Issued in 2007		
Warehouse (to be reimbursed by Warehouse (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	1,502,294	1,651,702
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	286,035	314,482
Issued in 2009		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	2,716,500	2,921,468
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	222,152	238,914
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)	36,957	54,098
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)	1,452,545	1,523,130
	8,302,895	9,171,643

Kativik Regional Government
Notes to Financial Statements
December 31, 2019

17 - FINANCIAL RESERVE – TREASURY (Continued)

The reimbursements for the next years are detailed as follows:

	\$
2020	903,581
2021	940,176
2022	778,713
2023	818,084
2024	859,446
2025 and subsequent years	4,002,895
	<u>8,302,895</u>

18 - CONTINGENCIES

The KRG is involved in certain litigations. At the present time, it is impossible to determine the final amount that the KRG may have to pay regarding these litigations. The KRG believes that the total amount of the contingent obligations will not have a material and adverse effect on its financial position. However, a provision and a reserve totalling \$1,055,130 have been recorded as potential determinable liabilities in these financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the statement of surplus (deficit) for the year of the financial year in which the settlement occurs.

Kativik Regional Government

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

Year ended December 31, 2019

	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		11,805,523	(1,775,107)			10,030,416
		–	11,805,523	(1,775,107)	–	–	10,030,416
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			(84,000)	84,000		
		–	–	(84,000)	84,000	–	–
GENERAL ADMINISTRATION							
Administration (#12)	10			9,766,140	(9,766,140)		
Finance Services (#15)	11			(3,803,743)	3,803,743		
Legal Services (#20)	12			(825,639)	825,639		
Communications (#19)	13			(997,144)	997,144		
Human Resources (#48)	14			(2,090,000)	2,090,000		
Training Program (#47)	15	722,635		205,806		928,441	
Succession Management Plan (#148)	16						
Capital Projects Management (#28)	17			325,024		325,024	
Network and Internet Management (#13)	18			(1,325,335)	1,325,335		
		722,635	–	1,255,109	(724,279)	1,253,465	–
PUBLIC SECURITY							
KRPF – Operations (#205 to #223)	19	(419,392)		5,900,514	(4,048,799)		1,432,323
KRPF – Prison Guarding Services (#255 to #273)	21			(993,624)	993,624		
KRPF – Transportation of Detained Persons (#295)	22			(2,239,166)	2,239,166		
KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23			(816,009)	816,009		
KRPF – Crime Prevention (#201)	24						
Civil Security – Operations (#25)	25			(9,000)	9,000		
Search and Rescue Boat Maintenance (#296)	26						
Fire Fighter Training Program (#298)	27						
Nunavik Search and Rescue Initiative (#297)	28						
		(419,392)	–	1,842,715	9,000	–	1,432,323
TRANSPORTATION							
Transports Québec Airports (#310, #311, #313 to #324)	29						
Transports Canada Airport (#312)	31						
Marine Infrastructure Maintenance (#331)	33			(9,225)		(9,225)	
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	34						
Regional Public Transit (#79)	35	(680,000)		680,000			
		(680,000)	–	670,775	–	(9,225)	–
INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES							
HSP – Administration Program (#50)	36		454,911	138,013			592,924
HSP – Regional Fund (#51)	37		1,513,595	(47,544)			1,466,051
HSP – Local Fund (#52)	39						
		–	1,968,506	90,469	–	–	2,058,975

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

Year ended December 31, 2019

	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			502,873	(502,873)		
Regional Development Fund – Projects (#72)	41						
Community Economic Development Organization (CEDO) (#76)	43			(462,587)	462,587		
Makigiarutiit I and II (#77, #177 and #85)	44			11,503	(11,503)		
Makigiarutiit III and IV (#88)	46		242,100	782,203	(70,000)		954,303
Inuit Business and Tourism Contributions (#78)	48			(208,289)	208,289		
Elders Committee (#80)	49						
Improving Living Conditions of Seniors (#83)	50		312,187	173,583	(16,500)		469,270
Equity between Women and Men (#84)	51		73,500	14,000			87,500
Food Sector Development (#86)	52		216,149	123,588			339,737
Social Economy (#87)	53		316,718	2,671			319,389
Regions Support Fund (#172)	54						
Municipalité Amie des Aînés (#174)	55						
Business Equity Fund (#175)	56		508,664	(89,618)	(70,000)		349,046
		–	1,669,318	849,927	–	–	2,519,245
SUSTAINABLE EMPLOYMENT							
Sustainable Employment – Federal Programs	57			(318,261)	318,261		
Sustainable Employment – Provincial Programs	58			318,261	(318,261)		
		–	–	–	–	–	–
BUILDING AND HOUSING OPERATIONS							
Allavik Building (#17)	59						
Housing Units (Bo-Plex Houses) (#70)	60		(10,169)	(84,664)		(94,833)	
Courthouse (#18)	61						
KRG Houses (#74)	62						
KRG other Nunavik Buildings (#75)	63						
Warehouse (#73)	64						
Police Stations – Building Operations (#14 and #204)	65						
Building Maintenance (#27)	66						
		–	(10,169)	(84,664)	–	(94,833)	–
RECREATION							
Recreation Coordination (#30)	67			8,710	(8,710)		
Arctic Winter Games (#35)	68						
Cirqiniq (#34)	69						
Kite Ski (#36)	70						
Music (#37)	71						
Local Recreation Coordinators Training (#31)	72		15,613	(24,323)	8,710		–
		–	15,613	(15,613)	–	–	–
CHILD CARE PROGRAMS							
Child Care – Operations (#43)	73						
Special Projects and Transfers to Child Care Centres (#44)	74						
		–	–	–	–	–	–

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

Year ended December 31, 2019

	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)	77			(5,000)	5,000		
Protected Areas – MDDEP (#54)	78		99,714	(2,625)			97,089
Integrated Regional Plan (#55)	79		325,079	206,981			532,060
Cleaning of Abandoned Mining Exploration Sites (#57)	80						
Climate Change (#61)	81		67,917	251,469	(98,000)		221,386
Environment (#64)	82						
Development of Parks in Nunavik (#56)	83						
Pingualuit Park – Operations (#59)	84						
Pingualuit Park – Infrastructure (#58)	85						
Kuururjuaq Park – Operations (#63)	86						
Kuururjuaq Park – Infrastructure (#60)	87						
Tursujuq Park – Operations (#62)	88						
Tursujuq Park – Infrastructure (#67)	89						
Ulitianiujalik Park – Operations (#65)	90						
Ulitianiujalik Park – Infrastructure (#69)	91						
		–	492,710	450,825	(93,000)	–	850,535
OTHER PROGRAMS							
Tamaani Internet Service (#7)	92	382,576		1,503,964	(1,500,000)	386,540	
Sanarrutik Agreement (#16)	94		3,389,455	(477,464)			2,911,991
Parnasimautik (#21)	96						
Sapummijit – Crime Victims Assistance Centre (#89)	97			(53,797)		(53,797)	
Community Reintegration Officer (#90)	98						
Nunivaat Statistics Program (#95)	99						
Off Highway Vehicles (#91)	100			(47,845)		(47,845)	
Nunavik Cost of Living Reduction (#96)	101	(2,051,608)		(945,690)		(2,997,298)	
Treasury (#99)	102			(2,224,279)	2,224,279		
		(1,669,032)	3,389,455	(2,245,111)	724,279	(2,712,400)	2,911,991
		(2,045,789)	19,330,956	955,325	–	(1,562,993)	19,803,485

Kativik Regional Government

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

Block Funding

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
BLOCK FUNDING (#100)			
Revenue			
Contributions			
Secrétariat aux affaires autochtones	79,351,732	79,351,732	69,721,513
	<u>79,351,732</u>	<u>79,351,732</u>	<u>69,721,513</u>
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,322,668	4,043,999	4,323,655
Technical Assistance Program (#22, #24 and #26)	3,207,633	2,942,975	2,461,802
Land Use Master Plan (#29)	954,322	707,555	767,191
KRPF – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	1,918,322	1,760,755	1,981,107
Fire Fighter Training Program (#298)	458,807	615,602	544,108
Transports Québec Airports (#310, #311, #313 to #324)	16,994,428	19,016,647	16,910,375
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,128,145	1,128,145	1,095,337
Regional Public Transit (#79)	189,798	190,415	244,743
Regional Development Fund – Administration (#71)	811,088	635,973	571,052
Regional Development Fund – Projects (#72)	3,331,938	2,675,810	2,323,934
Sustainable Employment – Provincial Programs	6,261,293	5,876,531	5,181,324
Recreation Coordination (#30)	1,017,785	928,403	575,459
Cirqiniq (#34)	423,100	390,408	232,340
Arctic Winter Games (#35)	281,232	61,312	464,008
Kite Ski (#36)	55,180	42,184	63,193
Music (#37)	66,100	37,884	78,798
Child Care – Operations (#43)	1,366,530	914,546	702,177
Special Projects and Transfers to Child Care Centres (#44)	20,023,305	18,736,086	17,670,060
Tursujuq Park – Operations (#62)	1,419,697	1,352,323	1,140,101
Pingualuit Park – Operations (#59)	1,598,771	1,604,932	1,366,988
Kuururjuaq Park – Operations (#63)	1,623,988	1,469,407	1,479,854
Ulittaniujalik Park – Operations (#65)	699,576	588,306	416,949
Uumajuit (#53)	1,679,626	1,847,475	1,428,102
Environment (#64)	1,217,698	1,119,422	619,453
Development of Parks in Nunavik (#56)	3,210,377	2,958,985	2,845,957
Community Reintegration Officer (#90)	759,277	725,759	746,073
	<u>75,275,684</u>	<u>72,626,839</u>	<u>66,489,140</u>
Surplus (deficit) for the year	<u>4,076,048</u>	<u>6,724,893</u>	<u>3,232,373</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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
BLOCK FUNDING (#100) (Continued)			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Information system	(500,000)	(500,000)	
Financial reserves and reserved funds – Child			
Care Centres	(8,000,000)	(8,000,000)	
	(8,500,000)	(8,500,000)	–
Surplus (deficit) for the year for fiscal purposes	(4,423,952)	(1,775,107)	3,232,373
Accumulated surplus (deficit), beginning of year	11,805,523	11,805,523	8,573,150
Accumulated surplus (deficit), end of year	7,381,571	10,030,416	11,805,523

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i>			
Revenue			
Local sources			
Other		375	600
	–	375	600
Contributions			
Contribution from Block Funding (#100)	4,322,668	4,043,999	4,323,655
	4,322,668	4,043,999	4,323,655
	4,322,668	4,044,374	4,324,255
Expenditure			
Salaries and fringe benefits	2,556,142	2,369,246	2,751,520
Travel and accommodation	500,700	415,391	420,483
Contracts	83,000	99,772	32,924
Training costs	17,519	17,519	19,237
Telecommunications	89,414	82,339	78,100
Public relations	11,000	20,341	12,956
Office and equipment rental	15,700	14,711	14,710
Vehicle operation costs	50,500	40,705	38,651
Administrative charges	563,800	563,800	565,800
Rental charges	219,001	219,001	214,706
Housing charges	143,026	143,026	108,223
Administrative costs	69,660	55,096	63,864
Insurance	3,206	3,427	3,081
	4,322,668	4,044,374	4,324,255
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,207,633	2,942,975	2,461,802
Training assistance subsidy	121,700	53,182	35,062
Other			17,421
	3,329,333	2,996,157	2,514,285
Expenditure			
Salaries and fringe benefits	965,990	940,390	590,226
Travel and accommodation	394,400	500,277	252,930
Contracts	325,500	170,609	361,100
Training costs	305,803	88,319	80,270
Telecommunications	31,278	31,746	31,540
Administrative charges	403,700	403,700	376,700
Rental charges	40,995	40,995	40,191
Housing charges	110,387	110,387	108,223
Administrative costs	103,280	93,043	45,765
Purchase of material	78,000	46,691	57,340
Shared maintenance expenses	360,000	360,000	360,000
Contributions to Northern Villages	210,000	210,000	210,000
	3,329,333	2,996,157	2,514,285
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
Municipal Affairs

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
LONG-TERM DEBT FINANCING (#9)			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	1,848	1,848	2,205
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	3,988,431	3,988,431	3,913,312
Secrétariat aux affaires autochtones	202,009	202,009	99,049
Ministère de la Sécurité publique	98,077	98,077	114,812
Ministère de l'Éducation et de l'Enseignement supérieur	180,735	180,735	213,557
Ministère des Transports	796,447	796,442	898,418
	<u>5,267,547</u>	<u>5,267,542</u>	<u>5,241,353</u>
Expenditure			
Financing costs	<u>5,267,547</u>	<u>5,267,542</u>	<u>5,241,353</u>
	<u>5,267,547</u>	<u>5,267,542</u>	<u>5,241,353</u>
Surplus (deficit) for the year	<u>–</u>	<u>–</u>	<u>–</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(22,057,709)	(22,057,710)	(21,875,172)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	13,680,200	13,680,201	13,411,721
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	20,999	20,999	20,379
Secrétariat aux affaires autochtones – Long-term debt	1,108,133	1,108,133	821,871
Ministère de la Sécurité publique – Long-term debt	933,500	933,500	907,200
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,980,677	1,980,677	1,926,901
Ministère des Transports – Long-term debt	4,334,200	4,334,200	4,787,100
	<u>–</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>–</u>	<u>–</u>	<u>–</u>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
LAND USE MASTER PLAN (#29)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	954,322	707,555	767,191
	954,322	707,555	767,191
Expenditure			
Salaries and fringe benefits	443,082	403,747	363,271
Travel and accommodation	86,300	62,661	22,209
Contracts	197,200	100,251	82,679
Training costs	6,753	2,787	3,470
Telecommunications	18,174	17,674	17,325
Administrative charges	124,500	124,500	133,000
Rental charges	14,025	14,025	13,750
Housing charges	38,874	38,874	115,402
Administrative costs	25,414	27,036	16,085
	954,322	791,555	767,191
Surplus (deficit) for the year for fiscal purposes	–	(84,000)	–
Internal transfers		84,000	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ADMINISTRATION (#12)			
Revenue			
Local sources			
Administrative charges	12,295,264	12,280,480	11,761,950
Office supplies and telecommunication charges	865,374	865,374	855,607
Régie de l'énergie	25,000	104,254	28,822
Other	13,185,638	13,250,108	12,646,379
Expenditure			
Salaries and fringe benefits	2,305,689	2,080,732	1,949,145
Travel and accommodation	87,000	64,979	67,070
Contracts	225,000	208,209	188,011
Training costs	12,746	12,746	10,594
Telecommunications	151,471	132,011	147,432
Office and equipment rental	47,685	42,331	40,118
Vehicle operation costs	96,500	113,445	119,504
Rental charges	314,874	314,874	308,614
Housing charges	131,268	131,268	133,715
Administrative costs	157,825	123,165	156,465
Insurance	44,325	43,381	42,064
Purchase of material	26,000	58,194	61,431
Christmas activities	125,000	122,766	136,618
Contribution to Housing Units (Bo-Plex Houses) (#70)		35,867	38,178
	3,725,383	3,483,968	3,398,959
Surplus (deficit) for the year	9,460,255	9,766,140	9,247,420
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(12,000)		(20,659)
	(12,000)	–	(20,659)
Surplus (deficit) for the year for fiscal purposes	9,448,255	9,766,140	9,226,761
Internal transfers	(9,448,255)	(9,766,140)	(9,226,761)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>FINANCE SERVICES (#15)</i>			
Revenue			
Local sources			
Other		30,570	
	–	30,570	–
Contributions			
Training assistance subsidy			13,470
	–	–	13,470
	–	30,570	13,470
Expenditure			
Salaries and fringe benefits	2,581,769	2,314,824	2,311,834
Travel and accommodation	33,300	20,502	33,417
Contracts	700,000	743,283	501,474
Training costs	14,751	14,751	26,455
Telecommunications	156,218	155,740	106,632
Rental charges	311,240	311,240	264,416
Other rental charges	4,500	4,024	4,024
Housing charges	163,907	163,907	294,408
Administrative costs	116,374	106,042	149,411
	4,082,059	3,834,313	3,692,071
Surplus (deficit) for the year for fiscal purposes	(4,082,059)	(3,803,743)	(3,678,601)
Internal transfers	4,082,059	3,803,743	3,678,601
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
LEGAL SERVICES (#20)			
Revenue			
Contributions			
Training assistance subsidy		(3,600)	17,056
	–	(3,600)	17,056
Expenditure			
Salaries and fringe benefits	383,505	367,401	414,701
Travel and accommodation	43,000	45,905	21,671
Contracts	123,000	118,181	77,851
Training costs	3,928	3,182	3,146
Telecommunications	19,996	19,193	19,416
Rental charges	86,306	86,306	84,613
Housing charges	149,261	149,261	140,222
Administrative costs	45,593	32,610	51,998
	854,589	822,039	813,618
Surplus (deficit) for the year for fiscal purposes	(854,589)	(825,639)	(796,562)
Internal transfers	854,589	825,639	796,562
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
COMMUNICATIONS (#19)			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	546,859	548,446	428,134
Travel and accommodation	50,100	35,394	15,431
Contracts	90,000	44,524	135,239
Translation costs	50,000	15,054	30,349
Training costs	3,566	4,426	2,727
Rental charges	52,862	52,862	51,826
Annual report	80,000	55,399	5,339
Telecommunications	27,565	25,180	24,901
Administrative costs	1,900	29,763	40,887
Public relations	40,000	43,070	38,963
Housing charges	143,026	143,026	140,222
	1,085,878	997,144	914,018
Surplus (deficit) for the year for fiscal purposes	(1,085,878)	(997,144)	(914,018)
Internal transfers	1,085,878	997,144	914,018
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>HUMAN RESOURCES (#48)</i>			
Revenue			
	—	—	—
Expenditure			
Salaries and fringe benefits	678,377	998,638	1,389,679
Travel and accommodation	94,400	19,407	69,847
Contracts	715,000	546,994	638,462
Training costs	4,318	4,814	17,393
Rental charges	134,313	134,313	172,400
Housing charges	170,142	170,142	204,918
Telecommunications	30,778	28,688	42,172
Administrative costs	81,455	74,661	72,585
Advertising	50,000	60,561	51,810
Other settlement	100,000	51,782	557
	2,058,783	2,090,000	2,659,823
Surplus (deficit) for the year for fiscal purposes	(2,058,783)	(2,090,000)	(2,659,823)
Internal transfers	2,058,783	2,090,000	2,659,823
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>TRAINING PROGRAM (#47)</i>			
Revenue			
Local sources			
Training charges	323,277	323,277	239,600
	323,277	323,277	239,600
Contributions			
Training assistance subsidy		80,255	4,959
	–	80,255	4,959
	323,277	403,532	244,559
Expenditure			
Travel and accommodation	240,000	61,452	23,920
Contracts	30,000		4,819
Training costs	301,000	136,274	85,544
	571,000	197,726	114,283
Surplus (deficit) for the year	(247,723)	205,806	130,276
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(474,912)		
	(474,912)	–	–
Surplus (deficit) for the year for fiscal purposes	(722,635)	205,806	130,276
Accumulated surplus (deficit), beginning of year	722,635	722,635	592,359
Accumulated surplus (deficit), end of year	–	928,441	722,635

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>SUCCESSION MANAGEMENT PLAN (#148)</i>			
Revenue			
	—	—	—
Expenditure			
Travel and accommodation			9,361
Training costs			33,601
	—	—	42,962
Surplus (deficit) for the year for fiscal purposes	—	—	(42,962)
Internal transfers			42,962
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
CAPITAL PROJECTS MANAGEMENT (#28)			
Revenue			
Local sources			
Internal supervision and management fees	2,010,000	2,326,158	711,460
Other		2,101	84,558
	2,010,000	2,328,259	796,018
Contributions			
Secrétariat aux affaires autochtones	252,000	252,000	252,000
Training assistance subsidy		(18,000)	18,000
	252,000	234,000	270,000
	2,262,000	2,562,259	1,066,018
Expenditure			
Salaries and fringe benefits	1,253,554	1,123,396	979,058
Travel and accommodation	185,000	138,312	125,584
Contracts	93,000	36,667	151,983
Training costs	9,846	7,846	11,772
Telecommunications	80,850	77,831	76,293
Vehicle operation costs	13,500	5,295	13,831
Administrative charges	342,300	342,300	371,700
Rental charges	132,695	132,695	130,093
Housing charges	279,415	279,415	324,249
Administrative costs	416,170	48,497	61,025
Insurance	22,278	26,960	46,072
Purchase of material	16,000	5,663	8,545
Contribution to Northern Villages – Pivallutiit			
Northern Villages Project			90,000
	2,844,608	2,224,877	2,390,205
Surplus (deficit) for the year	(582,608)	337,382	(1,324,187)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(50,000)	(12,358)	(38,750)
Investing activities – Contributions to capital projects			(48,827)
Financial reserves and reserved funds			90,000
	(50,000)	(12,358)	2,423
Surplus (deficit) for the year for fiscal purposes	(632,608)	325,024	(1,321,764)
Internal transfers	632,608		362,344
Accumulated surplus (deficit), beginning of year			959,420
Accumulated surplus (deficit), end of year	–	325,024	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
NETWORK AND INTERNET MANAGEMENT (#13)			
Revenue			
Local sources			
Network internal charges	478,694	478,406	482,239
	478,694	478,406	482,239
Expenditure			
Salaries and fringe benefits	864,981	790,153	865,720
Travel and accommodation	120,400	136,911	67,677
Contracts	142,000	149,759	39,619
Training costs	5,730	5,730	10,638
Telecommunications	63,407	60,569	62,066
Rental charges	120,828	120,828	118,458
Housing charges	181,900	181,900	178,334
Purchase of material	62,000	21,189	45,176
Computer and equipment supplies	135,000	118,375	86,490
Licences	170,000	92,797	76,061
Administrative costs	270,438	125,530	121,320
	2,136,684	1,803,741	1,671,559
Surplus (deficit) for the year for fiscal purposes	(1,657,990)	(1,325,335)	(1,189,320)
Internal transfers	1,657,990	1,325,335	1,189,320
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KRPF – OPERATIONS (#205 TO #223)			
Revenue			
Local sources			
Other			28,345
	–	–	28,345
Contributions			
Public Safety Canada – Tripartite	11,703,653	11,703,651	12,098,130
Ministère de la Sécurité publique – Tripartite	10,803,371	10,803,372	11,209,553
Ministère de la Sécurité publique – Bilateral	4,892,887	4,892,887	3,282,979
	27,399,911	27,399,910	26,590,662
	27,399,911	27,399,910	26,619,007
Expenditure			
Salaries and fringe benefits	12,018,383	11,569,409	11,319,443
Travel and accommodation	615,190	402,245	424,981
Contracts	342,035	144,151	78,809
Training costs	419,743	255,239	243,228
Telecommunications	465,863	196,343	252,865
Vehicle operation costs	1,247,950	686,019	637,195
Administrative charges	1,778,954	1,771,380	1,647,347
Rental charges	223,646	221,615	215,231
Rental charges – Police stations	2,232,852	2,216,593	2,154,754
Housing charges	1,901,494	1,900,393	1,676,832
Office and equipment rental	37,550	36,954	39,891
Administrative costs	269,757	191,587	220,922
Insurance	46,284	35,403	39,294
Purchase of material and prevention program	489,949	246,891	278,968
Search and rescue	3,576	2,863	
Other settlement	5,266	99,249	160,000
	22,098,492	19,976,334	19,389,760
Surplus (deficit) for the year	5,301,419	7,423,576	7,229,247

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

Year ended December 31, 2019

	<u>Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
	\$	\$	\$
<i>KRPF – OPERATIONS (#205 TO #223) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(530,235)	(1,205,719)	(366,178)
Financial reserves and reserved funds	(317,343)	(317,343)	(309,770)
	<u>(847,578)</u>	<u>(1,523,062)</u>	<u>(675,948)</u>
Surplus (deficit) for the year for fiscal purposes	4,453,841	5,900,514	6,553,299
Internal transfers	(62,263)		(34,500)
Internal transfers – KRPF – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	(1,489,866)	(816,009)	(644,986)
Internal transfers – KRPF – Prison Guarding Services (#255 to #273)	(724,407)	(993,624)	(868,812)
Internal transfers – KRPF – Transportation of Detained Persons (#295)	(1,970,480)	(2,239,166)	(2,206,742)
Accumulated surplus (deficit), beginning of year	(419,392)	(419,392)	(3,217,651)
Accumulated surplus (deficit), end of year	<u>(212,567)</u>	<u>1,432,323</u>	<u>(419,392)</u>

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KRPF – PRISON GUARDING SERVICES (#255 TO #273)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	255,000	255,000	255,000
	255,000	255,000	255,000
Expenditure			
Salaries and fringe benefits	949,407	982,890	865,864
Prisoner meals and other		235,678	227,912
Administrative charges	30,000	30,000	30,000
Purchase of material		56	36
	979,407	1,248,624	1,123,812
Surplus (deficit) for the year for fiscal purposes	(724,407)	(993,624)	(868,812)
Internal transfers – KRPF – Operations (#205 to #223)	724,407	993,624	868,812
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>KRPF – TRANSPORTATION OF DETAINED PERSONS (#295)</i>			
Revenue			
	–	–	–
Expenditure			
Travel and accommodation	1,970,480	2,239,166	2,206,742
	1,970,480	2,239,166	2,206,742
Surplus (deficit) for the year for fiscal purposes	(1,970,480)	(2,239,166)	(2,206,742)
Internal transfers – KRPF – Operations (#205 to #223)	1,970,480	2,239,166	2,206,742
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KRPF – REGIONAL SUPPORT SERVICES			
(COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)			
Revenue			
Contributions			
Training assistance subsidy		61,954	
	–	61,954	–
Expenditure			
Salaries and fringe benefits	1,180,397	834,162	565,748
Training costs	7,298	7,997	
Travel and accommodation	50,000	29,287	42,462
Housing charges	252,171		31,999
Purchase of material		6,517	4,777
	1,489,866	877,963	644,986
Surplus (deficit) for the year for fiscal purposes	(1,489,866)	(816,009)	(644,986)
Internal transfers – KRPF – Operations (#205 to #223)	1,489,866	816,009	644,986
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KRPF – CRIME PREVENTION (#201)			
Revenue			
Local sources			
Other		9,410	19,205
	–	9,410	19,205
Contributions			
Sanarrutik Amendment (#3) – Ungaluk	1,257,057	814,445	596,495
Nunavik Regional Board of Health and Social Services	140,421	111,732	
	1,397,478	926,177	596,495
	1,397,478	935,587	615,700
Expenditure			
Salaries and fringe benefits	821,541	560,477	386,630
Travel and accommodation	183,675	101,193	47,725
Contracts	48,000	21,998	35
Training costs	50,000	30,290	12,360
Purchase of material	91,084	31,074	22,323
Administrative costs	15,042	2,419	292
Housing charges	188,136	188,136	146,335
	1,397,478	935,587	615,700
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
CIVIL SECURITY – OPERATIONS (#25)			
Revenue			
Local sources			
Other	34,653	20,829	2,474
	34,653	20,829	2,474
Contributions			
Contribution from Block Funding (#100)	1,918,322	1,760,755	1,981,107
Ministère de la Sécurité publique	86,667	76,255	118,335
Training assistance subsidy	50,000	50,384	
	2,054,989	1,887,394	2,099,442
	2,089,642	1,908,223	2,101,916
Expenditure			
Salaries and fringe benefits	512,443	461,402	604,928
Travel and accommodation	94,000	73,951	97,399
Contracts	137,500	83,268	90,843
Training costs	12,827	27,313	32,184
Telecommunications	15,781	15,293	13,909
Administrative charges	250,200	250,200	259,600
Housing charges	32,639	32,639	31,999
Rental charges	66,463	66,463	65,147
Vehicle operation costs	5,500	238	1,921
Administrative costs	54,245	40,350	30,117
Purchase of material	126,500	119,167	146,365
Fire prevention week	25,000	15,361	14,008
Contributions to Northern Villages – Fire prevention operations	726,544	726,544	713,496
	2,059,642	1,912,189	2,101,916
Surplus (deficit) for the year	30,000	(3,966)	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(30,000)	(5,034)	
Surplus (deficit) for the year for fiscal purposes	–	(9,000)	–
Internal transfers		9,000	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SEARCH AND RESCUE BOAT MAINTENANCE			
(#296)			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	355,000	146,405	289,289
Other	60,000	27,778	
	415,000	174,183	289,289
Expenditure			
Travel and accommodation		782	
Boat preventive maintenance	224,000	39,107	123,624
Radar equipment	80,000	65,655	81,183
Outboard motors			52,365
Purchase of material		139	296
Insurance	60,000	30,690	31,821
Contracts	51,000	37,810	
	415,000	174,183	289,289
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>FIRE FIGHTER TRAINING PROGRAM (#298)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	458,807	615,602	544,108
Training assistance subsidy	161,650	(238,174)	248,766
	620,457	377,428	792,874
Expenditure			
Salaries and fringe benefits	134,109	90,160	126,272
Travel and accommodation	25,000	21,095	31,492
Training costs	250,872	134,132	317,654
Contracts	80,000	20,285	116,094
Administrative charges	59,900	59,900	108,400
Housing charges	32,639	32,639	31,999
Purchase of material	26,000	11,266	30,012
Project management fees			15,000
Administrative costs	11,937	7,951	15,951
	620,457	377,428	792,874
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNAVIK SEARCH AND RESCUE INITIATIVE (#297)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	96,450		
	96,450	–	–
Contributions			
Public Safety Canada	386,363		
	386,363	–	–
	482,813	–	–
Expenditure			
Travel and accommodation	122,007		
Contracts	296,781		
Purchase of material	38,850		
Telecommunications	3,825		
Administrative costs	21,350		
	482,813	–	–
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)			
Revenue			
Local sources			
Service charges and other		18,370	10,839
	–	18,370	10,839
Contributions			
Contribution from Block Funding (#100)	16,994,428	19,016,647	16,910,375
Training assistance subsidy	67,800		18,000
Transports Québec	775,000		
	17,837,228	19,016,647	16,928,375
	17,837,228	19,035,017	16,939,214
Expenditure			
Salaries and fringe benefits	7,546,530	8,252,362	7,822,922
Travel and accommodation	658,000	973,561	722,595
Contracts	613,000	681,641	819,215
Training costs	288,972	227,870	141,376
Telecommunications	207,780	210,887	214,523
Administrative charges	2,216,600	2,216,600	2,022,000
Rental charges	61,924	61,924	60,710
Housing charges	341,713	341,713	407,678
Purchase of material	785,000	761,657	215,444
Shared maintenance expenses	600,000	600,000	600,000
Heating oil	1,000,000	1,069,817	958,459
Electricity	192,000	166,375	161,996
Insurance	145,620	159,404	164,682
Vehicle operation costs	1,420,000	1,450,063	1,155,280
Administrative costs	477,089	530,946	215,520
Other settlement			5,000
	16,554,228	17,704,820	15,687,400
Surplus (deficit) for the year	1,283,000	1,330,197	1,251,814

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

Year ended December 31, 2019

	<u>Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(93,000)	(205,701)	(181,896)
Investing activities – Vehicles and heavy equipment (Note 5 a))	<u>(1,190,000)</u>	<u>(1,124,496)</u>	<u>(1,104,418)</u>
	<u>(1,283,000)</u>	<u>(1,330,197)</u>	<u>(1,286,314)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	(34,500)
Internal transfers			34,500
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TRANSPORTS CANADA AIRPORT (#312)			
Revenue			
Local sources			
Landing fees	775,000	839,096	783,515
Airport terminal building fees	610,000	657,173	624,078
Rental and service charges	34,729	28,248	27,901
Housing charges	369,576	369,576	
Employees rental	40,000	38,935	48,117
Land lease	98,244	81,498	95,068
Concessions	22,800	22,800	24,700
Other	20,109	7,320	11,730
	<u>1,970,458</u>	<u>2,044,646</u>	<u>1,615,109</u>
Contributions			
Transports Canada – Operations	985,288	660,170	807,542
	<u>985,288</u>	<u>660,170</u>	<u>807,542</u>
	<u>2,955,746</u>	<u>2,704,816</u>	<u>2,422,651</u>
Expenditure			
Salaries and fringe benefits	1,170,454	1,026,323	939,492
Travel and accommodation	41,000	48,803	77,170
Contracts	115,000	100,465	141,816
Airport security services	200,000	208,116	123,511
Training costs	20,037	46,901	18,262
Telecommunications	43,894	38,386	40,170
Administrative charges	98,663	98,663	100,000
Rental charges	36,248	36,248	35,538
Housing charges	169,430	169,430	
Purchase of material	52,000	53,367	88,364
Heating oil	180,000	221,286	164,944
Electricity	50,000	51,960	43,035
Municipal services	170,000	115,758	142,053
Shared maintenance expenses	140,000	140,000	140,000
Insurance	12,245	12,108	12,150
Vehicle operation costs	271,500	278,956	165,273
Administrative costs	170,275	58,046	190,873
	<u>2,940,746</u>	<u>2,704,816</u>	<u>2,422,651</u>
Surplus (deficit) for the year	<u>15,000</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, 2019

	<u>Budget</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
	\$	\$	\$
TRANSPORTS CANADA AIRPORT (#312)			
(Continued)			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(15,000)		
	(15,000)	–	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MARINE INFRASTRUCTURE MAINTENANCE (#331)			
Revenue			
Contributions			
Ministère des Transports	3,275	3,275	(47,236)
Other	138,000		
	141,275	3,275	(47,236)
Expenditure			
Salaries and fringe benefits			(239)
Travel and accommodation			2,180
Contracts	141,275	12,500	1,941
	141,275	12,500	
Surplus (deficit) for the year for fiscal purposes	–	(9,225)	(49,177)
Internal transfers			69,764
Accumulated surplus (deficit), beginning of year			(20,587)
Accumulated surplus (deficit), end of year	–	(9,225)	–

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

Year ended December 31, 2019

		2019	2018
	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)	1,128,145	1,128,145	1,095,337
	1,128,145	1,128,145	1,095,337
Expenditure			
Northern Village of Kangiqsualujjuaq	73,499	73,499	71,983
Northern Village of Kuujjuaq	138,036	138,036	130,456
Northern Village of Tasiujaq	39,697	39,697	39,556
Northern Village of Aupaluk	34,766	34,766	34,629
Northern Village of Kangirsuk	69,390	69,390	66,696
Northern Village of Quaataq	50,270	50,270	48,539
Northern Village of Kangisujuaq	55,421	55,421	54,544
Northern Village of Salluit	98,261	98,261	94,431
Northern Village of Ivujivik	47,312	47,312	46,532
Northern Village of Akulivik	62,487	62,487	60,841
Northern Village of Puvirnituq	136,115	136,115	132,032
Northern Village of Inukjuak	125,214	125,214	121,929
Northern Village of Umiujaq	44,518	44,518	44,588
Northern Village of Kuujjuaraapik	79,359	79,359	76,881
Administrative charges	73,800	73,800	71,700
	1,128,145	1,128,145	1,095,337
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL PUBLIC TRANSIT (#79)			
Revenue			
Contributions			
Ministère des Transports	1,020,000	1,020,000	
Contribution from Block Funding (#100)	189,798	190,415	244,743
Contribution from Regional Development Fund – Projects (#72)	50,000	50,000	50,000
	1,259,798	1,260,415	294,743
Expenditure			
Contracts	5,000	5,617	5,245
Administrative charges	24,800	24,800	79,500
Contribution to Northern Villages – Operations – Kangisualujjuaq	37,952	37,952	37,952
Contribution to Northern Villages – Operations – Kuujjuaq	60,981	60,981	60,981
Contribution to Northern Villages – Operations – Tasiujaq	17,449	17,449	17,449
Contribution to Northern Villages – Operations – Aupaluk	14,832	14,832	14,832
Contribution to Northern Villages – Operations – Kangirsuk	37,952	37,952	37,952
Contribution to Northern Villages – Operations – Quaqaq	26,174	26,174	26,174
Contribution to Northern Villages – Operations – Kangisujuaq	41,006	41,006	41,006
Contribution to Northern Villages – Operations – Salluit	68,053	68,053	68,053
Contribution to Northern Villages – Operations – Ivujivik	19,194	19,194	19,194
Contribution to Northern Villages – Operations – Akulivik	24,865	24,865	24,865
Expenditure (Continued)			
Contribution to Northern Villages – Operations – Puvirnituq	75,905	75,905	75,905
Contribution to Northern Villages – Operations – Inukjuak	68,925	68,925	68,925
Contribution to Northern Villages – Operations – Umiujaq	20,503	20,503	20,503
Contribution to Northern Villages – Operations – Kuujjuaraapik	36,207	36,207	36,207
	579,798	580,415	634,743
Surplus (deficit) for the year	680,000	680,000	(340,000)
Accumulated surplus (deficit), beginning of year	(680,000)	(680,000)	(340,000)
Accumulated surplus (deficit), end of year	–	–	(680,000)

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
HSP – ADMINISTRATION PROGRAM (#50)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,140,364	1,140,363	1,099,065
	1,140,364	1,140,363	1,099,065
Expenditure			
Salaries and fringe benefits	503,856	399,707	412,438
Travel and accommodation	77,000	49,633	32,499
Contracts	146,000	133,803	128,078
Training costs	4,695	1,695	1,598
Telecommunications	30,348	26,289	26,218
Administrative charges	100,000	100,000	100,000
Rental charges	35,601	35,601	34,903
Office and equipment rental	2,000	432	432
Warehouse rental charges	7,537	7,537	7,384
Other administrative charges	225,000	225,000	225,000
Administrative costs	42,261	22,653	23,123
	1,174,298	1,002,350	991,673
	(33,934)	138,013	107,392
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(420,977)		
	(420,977)	–	–
Surplus (deficit) for the year for fiscal purposes	(454,911)	138,013	107,392
Accumulated surplus (deficit), beginning of year	454,911	454,911	347,519
Accumulated surplus (deficit), end of year	–	592,924	454,911

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
HSP – REGIONAL FUND (#51)			
Revenue			
Local sources			
Makivik Corporation – Fur, Inuit clothing and fuel initiatives	1,200,000	1,200,000	1,200,000
Contribution from Makigiarutiit I and II (#77, #177 and #85) – Freezer	50,000	50,000	50,000
Contribution from Food Sector Development (#86) – Freezer			50,000
Other	980,000	(44,726)	
	<u>2,230,000</u>	<u>1,205,274</u>	<u>1,300,000</u>
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,140,364	1,140,363	1,099,065
	<u>1,140,364</u>	<u>1,140,363</u>	<u>1,099,065</u>
	<u>3,370,364</u>	<u>2,345,637</u>	<u>2,399,065</u>
Expenditure			
Fur, Inuit clothing and fuel initiatives			
Fur	400,000	400,000	400,000
Inuit clothing	610,000	504,096	500,000
Fuel – Access assistance	340,000	247,384	300,000
	<u>1,350,000</u>	<u>1,151,480</u>	<u>1,200,000</u>
Other activities			
Administrative costs			2,983
Access to remote areas	25,000		
Search and rescue	35,000	11,800	7,425
Insurance	70,000	63,680	59,692
Inulirtait and Qulittak	300,000	265,664	300,000
Firearms and scuba diving training	40,000	13,511	38,265
Equipment	301,500	160,993	179,894
Youth and elders participation	15,000	2,500	15,000
Country food inspection and processing facilities	25,000	12,113	11,409
Habitat and management	17,940		
Vehicle Program	44,000		46,000
Freezer maintenance	75,000		5,712

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>HSP – REGIONAL FUND (#51) (Continued)</i>			
Other activities (Continued)			
Freezer project	500,000	493,545	650,000
Project management	10,000	10,000	20,000
Fur projects	20,000	111	(868)
Boat maintenance	100,000	15,397	50,110
Boat project	1,350,000	192,387	
Safety training	25,000		
	2,953,440	1,241,701	1,385,622
	4,303,440	2,393,181	2,585,622
Surplus (deficit) for the year	(933,076)	(47,544)	(186,557)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(580,519)		
	(580,519)	–	–
Surplus (deficit) for the year for fiscal purposes	(1,513,595)	(47,544)	(186,557)
Accumulated surplus (deficit), beginning of year	1,513,595	1,513,595	1,700,152
Accumulated surplus (deficit), end of year	–	1,466,051	1,513,595

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
HSP – LOCAL FUND (#52)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	6,462,062	6,462,062	6,228,037
	6,462,062	6,462,062	6,228,037
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	467,702	467,702	449,337
Inuit Support Program of Kuujjuaq	946,120	946,120	912,629
Inuit Support Program of Tasiujaq	224,193	224,193	218,643
Inuit Support Program of Aupaluk	176,508	176,508	173,722
Inuit Support Program of Kangirsuk	330,117	330,117	317,240
Inuit Support Program of Quaqaq	257,807	257,807	251,001
Inuit Support Program of Kangiqsujaq	400,864	400,864	386,144
Inuit Support Program of Salluit	706,129	706,129	678,128
Inuit Support Program of Ivujivik	254,290	254,290	233,109
Inuit Support Program of Akulivik	365,295	365,295	350,359
Inuit Support Program of Puvirnituq	761,241	761,241	737,134
Inuit Support Program of Inukjuak	798,764	798,764	774,441
Inuit Support Program of Umiujaq	280,087	280,087	268,893
Inuit Support Program of Kuujjuaraapik	365,686	365,686	351,501
Inuit Support Program of Chisasibi	127,259	127,259	125,756
	6,462,062	6,462,062	6,228,037
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
ADMINISTRATION (#71)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	811,088	635,973	571,052
Other		200	
	811,088	636,173	571,052
Expenditure			
Travel and accommodation	22,500	18,137	20,795
Contracts	80,000	4,852	2,142
Administrative charges	105,800	105,800	110,600
Translation costs	3,200	2,240	5,254
Telecommunications	3,000	2,218	2,446
Administrative costs	7,000	53	89
	221,500	133,300	141,326
Surplus (deficit) for the year for fiscal purposes	589,588	502,873	429,726
Internal transfers	(589,588)	(502,873)	(429,726)
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, 2019

	Budget	2019 Actual	2018 Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND – PROJECTS (#72)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,331,938	2,675,810	2,323,934
	<u>3,331,938</u>	<u>2,675,810</u>	<u>2,323,934</u>
Expenditure			
Administrative charges	434,600	434,600	462,679
Enterprises support measures	200,000	89,481	124,666
Business seminars	100,000	1,855	120,293
Travel and accommodation	18,000	3,517	12,657
Contribution to Elders Committee (#80)	128,588	57,422	143,429
Contribution to Improving Living Conditions of Seniors (#83)	75,000	75,000	100,000
Contribution to Equity between Women and Men (#84)	76,250	76,250	70,000
Contribution to Food Sector Development (#86)	125,000	125,000	125,000
Contribution to Social Economy (#87)	75,000	75,000	75,000
Contribution to Regions Support Fund (#172)	189,500	110,880	32,800
Contribution to Municipalité Amie des Aînés (#174)			(14,000)
Contribution to Arctic Winter Games (#35)	60,000	60,000	60,000
Contribution to Regional Public Transit (#79)	50,000	50,000	50,000
Contributions	1,800,000		
Winifred Design – Kangirsuk		19,220	
Northern Village of Akulivik – Acquisition of a public transit bus		109,199	
Northern Village of Kangirsuk – Acquisition of a public transit bus		109,199	
Avataq Cultural Institute Inc. – Arts secretariat		200,000	100,000
Avataq Cultural Institute Inc. – Takuminartuliurnimut Arts' Grant Program		82,000	
Students on Ice – Expedition		27,000	25,000
Makivik – Ivakkak race 2019		30,000	
Northern Village of Kuujjuaq – Theater		288,583	
Northern Village of Kuujjuaq – Greenhouse		1,000	
Qarjuit Youth Council – 2019 Youth projects		143,530	
Qarjuit Youth Council – Renovation of the Council administrative office		151,100	
Isuarsivik Treatment Centre		80,116	
Room and board plan Asaluaq lodge (Inukjuak)		6,500	
Kuujjuaq – Acquisition of FM radio equipment		33,000	
Pirnomia Technologies Inc. – Product marketing		38,626	
Nunavik Elders conference in Kangiqsualujjuaq		25,000	

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
REGIONAL DEVELOPMENT FUND – PROJECTS (#72) (Continued)			
Expenditure (Continued)			
Previous years' contribution (cancellation)		(62,370)	89,745
	3,331,938	2,440,708	1,577,269
Surplus (deficit) for the year	–	235,102	746,665
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Intergenerational centres		(235,102)	(746,665)
	–	(235,102)	(746,665)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY ECONOMIC DEVELOPMENT ORGANIZATION (CEDO) (#76)			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada – CEDO	550,753	550,753	550,753
	<u>550,753</u>	<u>550,753</u>	<u>550,753</u>
Expenditure			
Salaries and fringe benefits	702,752	621,722	587,307
Travel and accommodation	74,000	74,181	46,555
Contracts	5,000	190	1,830
Training costs	4,178	4,178	4,528
Telecommunications	50,695	44,881	45,803
Office and equipment rental	45,543	43,778	43,778
Administrative charges	75,000	75,000	75,000
Rental charges	26,971	26,971	26,442
Housing rental	90,192	90,192	88,424
Administrative costs	40,510	32,247	35,312
	<u>1,114,841</u>	<u>1,013,340</u>	<u>954,979</u>
Surplus (deficit) for the year for fiscal purposes	(564,088)	(462,587)	(404,226)
Internal transfers	564,088	462,587	404,226
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
Regional and Local Development

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I AND II (#77, #177 AND #85)			
Revenue			
Local sources			
Interest – Loans receivable	205,000	86,565	117,348
	205,000	86,565	117,348
Expenditure			
Contracts	10,000		1,322
Administrative charges	30,000	30,000	30,000
Contributions	800,000		
Contribution to HSP Regional Fund (#51)		50,000	50,000
Kuujjuamiut – Kuujjuaq Forum Conference			
Equipment		7,775	
Plein Nord Inc. – Boat acquisition		25,000	
Inukjuak – Elders home equipment		150,000	
Isuarsivik Treatment Centre		150,000	
Kangirsumiut Inc. – Social enterprise start-up		31,575	
Kuujjuaq Inn 2019 infrastructure project		100,000	
Kuujjuaq – Acquisition of FM radio equipment		31,350	
LHC Akulivik – Acquisition of conference			
room furnishings		10,818	
Northern Village of Kuujjuaq – Acquisition of			
conference micros		21,366	
Annituvik Landholding Corporation –			
Community service repair shop			13,196
Puvirnituk Cooperative – Store and warehouse			150,000
Northern Village of Kuujjuaraapik – Tasiurvik			
family house			50,000
Salluit Cooperative – Construction of a corner			
store and ready-to-eat meals			100,000
Previous years' contribution (cancellation)			(226,753)
Provision (recovery) for interest on loans			
receivable		(2,800)	8,522
Provision (recovery) for doubtful loans		(1,143,158)	(339,038)
Write-off of doubtful loans			54,437
	840,000	(538,074)	(108,314)
Surplus (deficit) for the year	(635,000)	624,639	225,662

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, 2019

		2019	2018
	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	698,173	819,336
Provision (recovery) for interest on loans receivable		(2,800)	8,522
Provision (recovery) for doubtful loans		(1,143,158)	(339,038)
Write-off of doubtful loans			54,437
	720,000	(447,785)	543,257
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(650,000)		(12,000)
Contribution to capital projects – Intergenerational centres		(200,000)	(300,000)
Financial reserves and reserved funds	576,503	34,649	(378,823)
	(73,497)	(165,351)	(690,823)
	646,503	(613,136)	(147,566)
Surplus (deficit) for the year for fiscal purposes	11,503	11,503	78,096
Internal transfers	(11,503)	(11,503)	(78,096)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III AND IV (#88)			
Revenue			
Local sources			
Interest – Loans receivable	63,000	113,400	94,622
	<u>63,000</u>	<u>113,400</u>	<u>94,622</u>
Contributions			
Secrétariat aux affaires autochtones – Administration	242,100	242,100	242,100
Secrétariat aux affaires autochtones – Programs	2,500,000	239,266	1,574,862
	<u>2,742,100</u>	<u>481,366</u>	<u>1,816,962</u>
	<u>2,805,100</u>	<u>594,766</u>	<u>1,911,584</u>
Expenditure			
Salaries and fringe benefits	125,938	113,303	106,991
Travel and accomodation	19,634	1,241	1,979
Telecommunications	4,713	4,713	4,620
Administrative charges	30,000	30,000	30,000
Contracts	15,000		2,965
Administrative costs	4,310	4,310	4,218
Contributions	760,000		
Pyramid Camp (Peter May) – Acquisition of equipment		5,865	9,500
Pourvoirie Johnny & Billy Cain – Equipment transport		15,119	
Allen Gordon – Nunawild Inc. – Feasibility study		27,180	
Kangirsuk – Winifred Designs		15,675	
Inukjuak – Asaluaq lodge room and board plan		10,000	
Makivik Nunavik Furs – Feasibility study		48,080	
Les Entreprises Kayuk Inc. – Acquisition of vending machines and minivan			4,026
Anniturvik Landholding Corporation – Building acquisition for space rental and office			29,116
Previous years' contribution			5,000
Provision (recovery) for doubtful loans		460,943	1,412,730
Provision (recovery) for interest on loans receivable		(1,741)	11,612
	<u>959,595</u>	<u>734,688</u>	<u>1,622,757</u>
Surplus (deficit) for the year	<u>1,845,505</u>	<u>(139,922)</u>	<u>288,827</u>

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT III AND IV (#88) (Continued)			
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – Loans receivable	250,000	580,270	238,296
Provision (recovery) for doubtful loans		460,943	1,412,730
Provision (recovery) for interest on loans receivable		(1,741)	11,612
	250,000	1,039,472	1,662,638
Appropriations			
Investing activities – Investments in loans receivable (Note 5 b))	(2,267,605)	(117,347)	(1,527,221)
Financial reserves and reserved funds			(1,110,320)
	(2,267,605)	(117,347)	(2,637,541)
	(2,017,605)	922,125	(974,903)
Surplus (deficit) for the year for fiscal purposes	(172,100)	782,203	(686,076)
Internal transfers	(70,000)	(70,000)	(70,000)
Accumulated surplus (deficit), beginning of year	242,100	242,100	998,176
Accumulated surplus (deficit), end of year	–	954,303	242,100

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
INUIT BUSINESS AND TOURISM			
CONTRIBUTIONS (#78)			
Revenue			
	—	—	—
Expenditure			
Travel and accomodation			
Contributions	193,503		
Nunavik Mineral Exploration Fund – Operational support		65,116	144,091
Nunavik Tourism Association – Tourism promotional projects		80,000	80,000
Nunavik Tourism Association – Membership		5,500	5,000
Nunavik Mineral Exploration Fund – Sponsorship – Nunavik Mining Workshop		18,321	6,000
Pyramid camp (Peter May) – Green energy installation and roof repair		2,500	7,280
Nunavik Landholding Corporations Association		17,732	
Makivik Nunavik Furs – Feasiblity study		10,000	
Jewelry Original Production – Support to jewellers		9,120	
Elijah Grey – Vehicle rentals			3,640
Anniturvik Landholding Corporation – Community service repair shop			17,732
J. Peters Tavunga Taxi II			11,131
Ikumak Services Inc.			7,000
Previous years' contribution (cancellation)			(21,778)
	193,503	208,289	260,096
Surplus (deficit) for the year for fiscal purposes	(193,503)	(208,289)	(260,096)
Internal transfers	193,503	208,289	260,096
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ELDERS COMMITTEE (#80)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	128,588	57,422	143,429
Contribution from Sanarrutik Agreement (#16)	20,000	20,000	20,000
	148,588	77,422	163,429
Contributions			
Ministère de la Famille	68,757	134,756	66,000
	68,757	134,756	66,000
	217,345	212,178	229,429
Expenditure			
Salaries and fringe benefits	109,771	112,637	109,938
Travel and accommodation	45,010	35,588	37,557
Translation costs	8,000	2,734	5,217
Contracts		26,897	35,021
Rental charges	8,631	8,631	8,461
Elders representation	20,000	16,750	21,100
Administrative costs	21,220	4,228	7,515
Telecommunications	4,713	4,713	4,620
	217,345	212,178	229,429
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>IMPROVING LIVING CONDITIONS OF SENIORS (#83)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	75,000	75,000	100,000
	75,000	75,000	100,000
Contributions			
Ministère de la Santé et des Services sociaux	165,534	289,685	165,533
	165,534	289,685	165,533
	240,534	364,685	265,533
Expenditure			
Administrative charges	5,000	5,000	5,000
Contributions	531,221		
Elders gathering – Igloolik		186,102	
	536,221	191,102	5,000
Surplus (deficit) for the year for fiscal purposes	(295,687)	173,583	260,533
Internal transfers	(16,500)	(16,500)	(16,500)
Accumulated surplus (deficit), beginning of year	312,187	312,187	68,154
Accumulated surplus (deficit), end of year	–	469,270	312,187

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>EQUITY BETWEEN WOMEN AND MEN (#84)</i>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	76,250	76,250	70,000
Other	2,500	2,500	
	78,750	78,750	70,000
Contributions			
Secrétariat à la condition féminine	18,250	103,250	164,500
	18,250	103,250	164,500
	97,000	182,000	234,500
Expenditure			
Contribution to Saturviit Inuit Women's Association	168,000	168,000	229,608
Translation costs	2,500		
	170,500	168,000	229,608
Surplus (deficit) for the year for fiscal purposes	(73,500)	14,000	4,892
Accumulated surplus (deficit), beginning of year	73,500	73,500	68,608
Accumulated surplus (deficit), end of year	–	87,500	73,500

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, 2019

		2019	2018
	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	87,500
	50,000	50,000	87,500
	175,000	175,000	212,500
Expenditure			
Travel and accommodation	13,000		819
Contracts	65,000	33,418	100,579
Contributions	170,000		
Saputik Landholding Corporation – Seaweed harvest		7,700	20,000
Northern Village of Kuujuaq – Community greenhouse renovations		18,990	29,000
Plein Nord Inc. – Expansion project		10,300	34,517
Contribution to HSP – Regional Fund (#51)			50,000
Merinov Prefab smokehouse design		8,504	20,000
Previous years' contribution (cancellation)		(27,500)	(149,165)
	248,000	51,412	105,750
Surplus (deficit) for the year	(73,000)	123,588	106,750
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(143,149)		
	(143,149)	–	–
Surplus (deficit) for the year for fiscal purposes	(216,149)	123,588	106,750
Accumulated surplus (deficit), beginning of year	216,149	216,149	109,399
Accumulated surplus (deficit), end of year	–	339,737	216,149

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>SOCIAL ECONOMY (#87)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	75,000	75,000	75,000
	75,000	75,000	75,000
Contributions			
Ministère de l'Économie et de l'Innovation	100,000	100,000	100,000
	100,000	100,000	100,000
	175,000	175,000	175,000
Expenditure			
Travel and accommodation	33,500		3,901
Contracts	27,000	11,519	6,391
Contributions	431,218		
Contribution to Isuarsivik Treatment Centre		160,810	
Previous years' contribution (cancellation)			(5,743)
	491,718	172,329	4,549
Surplus (deficit) for the year for fiscal purposes	(316,718)	2,671	170,451
Accumulated surplus (deficit), beginning of year	316,718	316,718	146,267
Accumulated surplus (deficit), end of year	–	319,389	316,718

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>REGIONS SUPPORT FUND (#172)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	189,500	110,880	32,800
	189,500	110,880	32,800
Contributions			
Ministère des Affaires municipales et de l'Habitation	727,350	197,120	131,200
	727,350	197,120	131,200
	916,850	308,000	164,000
Expenditure			
Contributions			
Nunavik Elders' gathering	200,000	135,540	164,000
Elders coordinators	716,850	172,460	
	916,850	308,000	164,000
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MUNICIPALITÉ AMIE DES AÎNÉS (#174)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)			(14,000)
	-	-	(14,000)
Contributions			
Ministère de la Santé et des Services sociaux			(61,000)
	-	-	(61,000)
	-	-	(75,000)
Expenditure			
Contributions			
Payne Bay Cooperative Association –			
Construction of a new store (adjustment)			(75,000)
	-	-	(75,000)
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	-	-	-

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>BUSINESS EQUITY FUND (#175)</i>			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada	380,000	380,000	380,000
	380,000	380,000	380,000
Expenditure			
Administrative charges	10,000	10,000	10,000
Contributions	808,664		
Aupaluk Cooperative Association – Construction of a new store		300,000	
Asaluq lodge (Inukjuak) – Room and board plan		10,000	
Kangirsumiut Inc.		100,000	
Pirnomia Technologies Inc.		49,618	
Annituvik Landholding Corporation – Community service repair shop			8,616
Puvirnituq Cooperative Association – Store and warehouse			100,000
Salluit Cooperative Association – Construction of a corner store and ready-to-eat meals			100,000
Payne Bay Cooperative Association – Construction of a new store (adjustment)			75,000
Previous years' contribution (cancellation)			(35,010)
	818,664	469,618	258,606
Surplus (deficit) for the year for fiscal purposes	(438,664)	(89,618)	121,394
Internal transfers	(70,000)	(70,000)	(70,000)
Accumulated surplus (deficit), beginning of year	508,664	508,664	457,270
Accumulated surplus (deficit), end of year	–	349,046	508,664

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS			
Revenue			
Local sources			
Interest income	31,250	39,146	61,844
	31,250	39,146	61,844
Contributions			
Employment and Social Development Canada	21,086,215	14,065,231	15,249,208
Employment and Social Development Canada – Mining	1,668,756	2,183,506	368,198
Employment and Social Development Canada – Skills link Pijunnaqunga	951,165	560,916	204,033
Employment and Social Development Canada – SPF Ivirtivik		300,000	300,000
Indigenous and Northern Affairs Canada	319,688	322,743	215,218
	24,025,824	17,432,396	16,336,657
	24,057,074	17,471,542	16,398,501
Expenditure			
Salaries and fringe benefits	2,999,995	2,692,481	2,839,483
Travel and accommodation	299,222	219,310	195,105
Training costs	25,948	42,358	22,957
Housing charges	215,965	254,277	212,230
Administrative charges	355,710	365,827	323,678
Rental charges	339,570	339,555	333,190
Office and equipment rental	53,601	53,443	69,594
Telecommunications	90,813	83,933	91,585
Contracts	146,744	115,625	141,131
Administrative costs	88,237	45,618	39,001
Program activities	19,896,145	13,577,376	12,263,896
	24,511,950	17,789,803	16,531,850
Surplus (deficit) for the year for fiscal purposes	(454,876)	(318,261)	(133,349)
Internal transfers – Sustainable employment – Provincial programs	454,876	318,261	133,349
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS			
Revenue			
Contributions			
Contribution from Block Funding (#100) – Operation activities	2,966,297	2,900,152	2,181,932
Contribution from Block Funding (#100) – Income security	2,294,996	1,936,373	2,119,171
Contribution from Block Funding (#100) – Program activities	1,000,000	1,040,006	880,221
Emploi-Québec	3,814,186	2,889,388	1,889,749
Ministère de l'Éducation et de l'Enseignement supérieur	158,709	415,618	37,520
Fonds québécois d'initiatives sociales	575,381	73,201	65,480
Other		3,000	
	10,809,569	9,257,738	7,174,073
Expenditure			
Salaries and fringe benefits	3,332,035	2,730,555	2,801,088
Travel and accommodation	280,211	248,179	169,930
Training costs	21,308	19,862	14,261
Housing charges	298,546	300,014	243,124
Administrative charges	721,950	709,991	700,146
Rental charges	155,369	155,372	172,597
Office and equipment rental	194,755	199,609	180,123
Telecommunications	88,669	88,274	87,741
Contracts	156,738	134,217	123,911
Administrative costs	203,265	17,725	85,586
Reversal of previous years' receivables		414,575	
Program activities	4,901,847	3,921,104	2,462,217
	10,354,693	8,939,477	7,040,724
Surplus (deficit) for the year for fiscal purposes	454,876	318,261	133,349
Internal transfers – Sustainable employment – Federal programs	(454,876)	(318,261)	(133,349)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ALLAVIK BUILDING (#17)			
Revenue			
Local sources			
Rental charges	2,140,814	2,199,897	2,098,831
	2,140,814	2,199,897	2,098,831
Expenditure			
Salaries and fringe benefits	108,023	118,866	102,419
Training costs	609	609	623
Contracts	20,000	22,772	7,741
Insurance	11,410	12,165	10,082
Municipal services	120,000	97,108	119,268
Administrative costs	31,022	14,991	28,459
Purchase of material	10,000	11,405	6,245
Heating oil	110,000	152,502	95,731
Electricity	49,000	49,155	49,946
Administrative charges	150,000	150,000	150,000
Shared maintenance expenses	425,000	425,000	425,000
Financing costs	24,750	24,750	33,750
	1,059,814	1,079,323	1,029,264
Surplus (deficit) for the year	1,081,000	1,120,574	1,069,567
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(180,000)	(180,000)	(180,000)
	(180,000)	(180,000)	(180,000)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(21,000)	(22,763)	(28,001)
Investing activities – Contribution to capital projects – Office building renovation	(880,000)	(855,000)	
Financial reserves and reserved funds – Buildings and houses		(62,811)	(861,566)
	(901,000)	(940,574)	(889,567)
	(1,081,000)	(1,120,574)	(1,069,567)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
HOUSING UNITS (BO-PLEX HOUSES) (#70)			
Revenue			
Local sources			
Contribution from Administration (#12)		35,867	38,178
Employee rentals	50,308	50,632	46,655
	50,308	86,499	84,833
Contributions			
Société d'habitation du Québec	251,961	195,250	226,896
	251,961	195,250	226,896
	302,269	281,749	311,729
Expenditure			
Administrative charges	18,000	18,000	18,000
Contracts	10,000		2,050
Heating oil	35,000	40,804	35,864
Electricity	15,000	8,160	14,320
Municipal services	85,000	85,183	92,278
Shared maintenance expenses	100,000	91,308	89,342
Insurance	100	80	91
Administrative costs	4,000	2,125	
Financing costs		47,359	47,361
Rental land lease	25,000	73,394	56,116
	292,100	366,413	355,422
Surplus (deficit) for the year for fiscal purposes	10,169	(84,664)	(43,693)
Accumulated surplus (deficit), beginning of year	(10,169)	(10,169)	33,524
Accumulated surplus (deficit), end of year	–	(94,833)	(10,169)

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>COURTHOUSE (#18)</i>			
Revenue			
Local sources			
Rental charges – Civil security/KRPF – Operations	276,567	275,113	269,023
Rental charges – Société québécoise des infrastructures	199,894	201,957	199,180
	476,461	477,070	468,203
Expenditure			
Contracts	35,000	27,573	34,544
Insurance	7,745	8,263	9,478
Administrative charges	55,000	55,000	55,000
Municipal services	30,000	24,823	29,603
Heating oil	50,000	62,134	45,040
Electricity	9,000	7,793	7,913
Administrative costs	19,000	14,452	1,995
Shared maintenance expenses	168,000	168,000	168,000
Financing costs	11,739	11,739	12,546
	385,484	379,777	364,119
Surplus (deficit) for the year	90,977	97,293	104,084
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(16,762)	(16,762)	(15,954)
	(16,762)	(16,762)	(15,954)
Appropriations			
Investing activities – Contribution to capital projects – Building renovations	(5,000)	15,000	(88,130)
Financial reserves and reserved funds	(69,215)	(95,531)	(88,130)
	(74,215)	(80,531)	(88,130)
	(90,977)	(97,293)	(104,084)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KRG HOUSES (#74)			
Revenue			
Local sources			
Housing charges – KRG Units	5,044,273	4,844,117	5,145,976
Housing rental – KRPF (KMHB Units)	1,122,913	1,122,923	908,479
Housing rental from others	315,000	313,302	327,159
Employee rental	630,000	734,144	625,588
	<u>7,112,186</u>	<u>7,014,486</u>	<u>7,007,202</u>
Expenditure			
Contracts	15,000	13,340	21,506
Insurance	94,983	100,225	107,736
Housing rental	791,888	503,361	678,289
Rental charges	43,338	43,338	42,457
Municipal services	1,100,000	950,495	970,027
Heating oil	600,000	675,613	551,232
Electricity	110,000	117,225	107,537
Purchase of material	10,000	(58,447)	33,837
Shared maintenance expenses	2,129,232	2,342,685	1,487,612
Land leases	300,000	360,685	135,807
Administrative costs	99,000	51,536	43,008
Financing costs	510,730	510,730	649,523
	<u>5,804,171</u>	<u>5,610,786</u>	<u>4,828,571</u>
Surplus (deficit) for the year	<u>1,308,015</u>	<u>1,403,700</u>	<u>2,178,631</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(1,186,911)	(1,186,911)	(1,144,176)
	<u>(1,186,911)</u>	<u>(1,186,911)</u>	<u>(1,144,176)</u>
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(117,000)	(65,398)	(64,355)
Investing activities – Contribution to capital projects – Housing unit renovations	(482,000)	245,021	(873,530)
Financial reserves and reserved funds	477,896	(396,412)	(96,570)
	<u>(121,104)</u>	<u>(216,789)</u>	<u>(1,034,455)</u>
	<u>(1,308,015)</u>	<u>(1,403,700)</u>	<u>(2,178,631)</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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>KRG OTHER NUNAVIK BUILDINGS (#75)</i>			
Revenue			
Local sources			
Rental charges	307,406	307,405	321,355
	307,406	307,405	321,355
Expenditure			
Heating oil	17,000	9,982	13,677
Electricity	2,000	1,426	1,561
Insurance	1,707	1,828	1,918
Municipal services	20,000	18,734	18,049
Administrative charges	20,000	20,000	20,000
Contracts	25,000	7,119	3,084
Vehicle operation costs	24,210	19,072	18,524
Shared maintenance expenses	100,000	100,000	100,000
Office and equipment rental	59,500	61,365	50,000
Administrative costs	20,000	6,464	5,914
Purchase of material	4,989	3,871	14,406
	294,406	249,861	247,133
Surplus (deficit) for the year	13,000	57,544	74,222
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds		(57,544)	(74,222)
Investing activities – Contribution to capital projects – Housing unit renovations	(13,000)		
	(13,000)	(57,544)	(74,222)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
WAREHOUSE (#73)			
Revenue			
Local sources			
Rental charges	477,795	477,620	466,586
Other		2,233	1,460
	477,795	479,853	468,046
Expenditure			
Telecommunications	6,000	8,952	11,039
Contracts	7,500	1,950	8,693
Purchase of material	5,000	2,621	4,340
Heating oil	55,000	55,298	51,699
Electricity	4,000	1,607	2,056
Municipal services	40,000	52,082	50,470
Administrative costs	10,200	4,617	4,778
Shared maintenance expenses	100,000	100,000	100,000
Rental land lease	35,500	120,705	61,619
Insurance	12,909	13,764	14,631
Vehicle operation costs	2,700	2,317	553
Financing costs	80,741	80,741	87,940
	359,550	444,654	397,818
Surplus (deficit) for the year	118,245	35,199	70,228
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(149,408)	(149,408)	(142,209)
	(149,408)	(149,408)	(142,209)
Appropriations			
Financial reserves and reserved funds	31,163	114,209	
	31,163	114,209	–
	(118,245)	(35,199)	(142,209)
Surplus (deficit) for the year for fiscal purposes	–	–	(71,981)
Internal transfers			71,981
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
POLICE STATIONS – BUILDING OPERATIONS			
(#14 AND #204)			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	366,795	350,536	359,603
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	297,723	290,538	293,428
Rental charges – Other police stations	1,866,058	1,866,057	1,795,151
	2,530,576	2,507,131	2,448,182
Expenditure			
Salaries and fringe benefits	56,776	62,706	43,348
Contracts	69,000	64,678	50,093
Heating oil	253,000	251,980	204,039
Electricity	65,000	59,126	61,660
Municipal services	172,000	211,489	133,312
Administrative costs	18,677	(5,734)	20,001
Purchase of material	20,500	18,966	1,100
Shared maintenance expenses	515,000	515,000	515,000
Insurance	32,077	32,613	34,844
Financing costs	156,083	172,335	168,905
	1,358,113	1,383,159	1,232,302
Surplus (deficit) for the year	1,172,463	1,123,972	1,215,880
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(481,567)	(481,567)	(456,154)
	(481,567)	(481,567)	(456,154)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(10,000)	(10,983)	
Investing activities – Contributions to capital projects – Police stations renovation	(142,000)	125,500	(30,783)
Financial reserves and reserved funds	(538,896)	(756,922)	(728,943)
	(690,896)	(642,405)	(759,726)
	(1,172,463)	(1,123,972)	(1,215,880)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>BUILDING MAINTENANCE (#27)</i>			
Revenue			
Local sources			
Shared maintenance	4,982,232	5,186,993	4,329,953
Sales	57,045	57,733	2,199
	5,039,277	5,244,726	4,332,152
Expenditure			
Salaries and fringe benefits	2,423,408	2,517,788	2,273,504
Travel and accommodation	621,000	835,275	600,568
Training costs	15,951	15,951	13,398
Telecommunications	55,343	53,877	53,484
Contracts	75,566	228,964	439,686
Purchase of material	970,613	703,482	221,993
Rental charges	282,490	282,490	276,760
Housing charges	286,764	286,764	229,738
Administrative costs	78,417	66,486	56,432
Vehicle operation costs	126,725	162,389	127,659
	4,936,277	5,153,466	4,293,222
Surplus (deficit) for the year	103,000	91,260	38,930
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(103,000)	(91,260)	(38,930)
	(103,000)	(91,260)	(38,930)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
RECREATION COORDINATION (#30)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,017,785	928,403	575,459
Ministère de l'Éducation et de l'Enseignement supérieur	120,000	120,000	210,000
Société du Plan Nord	120,000	120,000	210,000
	1,257,785	1,168,403	995,459
Expenditure			
Salaries and fringe benefits	679,117	614,603	415,880
Travel and accommodation	99,600	89,912	53,475
Training costs	4,132	4,132	4,183
Telecommunications	51,552	51,306	50,872
Administrative charges	137,500	137,500	169,000
Rental charges	96,433	96,433	94,542
Office and equipment rental	27,874	26,721	26,302
Housing charges	38,874	38,874	76,224
Purchase of material	3,500	810	
Regional recreation activities and festivals	70,000	70,000	77,000
Administrative costs	49,203	29,402	27,981
	1,257,785	1,159,693	995,459
Surplus (deficit) for the year for fiscal purposes	–	8,710	–
Internal transfers		(8,710)	
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ARCTIC WINTER GAMES (#35)			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	60,000	60,000	60,000
Sponsorship	50,000	95,000	135,000
	110,000	155,000	195,000
Contributions			
Contribution from Block Funding (#100)	281,232	61,312	464,008
Ministère de l'Éducation et de l'Enseignement supérieur	30,000	30,000	60,000
Société du Plan Nord	30,000	30,000	60,000
Training assistance subsidy	3,343		9,287
	344,575	121,312	593,295
	454,575	276,312	788,295
Expenditure			
Travel and accommodation	225,000	165,310	108,743
Contracts	120,500	67,590	434,956
Purchase of material	33,000	5,722	125,445
Advertising and public relations	14,000		5,773
Administrative costs	18,175	990	18,314
Insurance	7,200		4,864
Administrative charges	36,700	36,700	90,200
	454,575	276,312	788,295
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>CIRQINIQ (#34)</i>			
Revenue			
Local sources			
Other	15,000	3,025	
	15,000	3,025	–
Contributions			
Contribution from Block Funding (#100)	423,100	390,408	232,339
Training assistance subsidy	15,000		82,372
	438,100	390,408	314,711
	453,100	393,433	314,711
Expenditure			
Salaries and fringe benefits		26,495	4,401
Travel and accommodation	170,000	162,101	88,796
Contracts	180,500	125,459	162,017
Administrative costs	22,400	2,601	19,459
Purchase of material	25,000	21,577	3,038
Administrative charges	55,200	55,200	37,000
	453,100	393,433	314,711
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>KITE SKI (#36)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	55,180	42,184	63,193
Nunavik Regional Board of Health and Social Services	20,000	20,000	
Training assistance subsidy			21,783
	75,180	62,184	84,976
Expenditure			
Travel and accommodation	33,000	31,810	27,999
Vehicle operation costs			4,134
Contracts	25,400	19,975	11,344
Administrative costs	3,600	2,700	1,985
Purchase of material	5,980	499	29,614
Administrative charges	7,200	7,200	9,900
	75,180	62,184	84,976
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
MUSIC (#37)			
Revenue			
Local sources			
Northern Village of Kuujjuaq			20,000
	–	–	20,000
Contributions			
Contribution from Block Funding (#100)	66,100	37,884	78,798
Training assistance subsidy	5,000	5,031	8,327
	71,100	42,915	87,125
	71,100	42,915	107,125
Expenditure			
Travel and accommodation	22,000	19,310	57,957
Contracts	25,000	14,377	25,615
Purchase of material	6,000	628	472
Administrative costs	9,500		1,281
Administrative charges	8,600	8,600	21,800
	71,100	42,915	107,125
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
Recreation**

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
LOCAL RECREATION COORDINATORS			
TRAINING (#31)			
Revenue			
Contributions			
Nunavik Regional Board of Health and Social			
Services	15,000		
Training assistance subsidy	9,000	3,669	30,435
	24,000	3,669	30,435
Expenditure			
Travel and accommodation	26,256	27,401	40,284
Training costs	12,258	410	6,134
Contracts		100	1,814
Administrative costs	1,100	81	46
	39,614	27,992	48,278
Surplus (deficit) for the year for fiscal purposes	(15,614)	(24,323)	(17,843)
Internal transfers		8,710	
Accumulated surplus (deficit), beginning of year	15,614	15,613	33,456
Accumulated surplus (deficit), end of year	–	–	15,613

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
CHILD CARE – OPERATIONS (#43)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,366,530	914,546	702,177
Employment and Social Development Canada	575,772	554,079	648,123
Health Canada – Aboriginal Head Start	352,300	411,332	364,107
Training assistance subsidy	(104,481)	(97,176)	370,405
	<u>2,190,121</u>	<u>1,782,781</u>	<u>2,084,812</u>
Expenditure			
Salaries and fringe benefits	1,221,101	1,121,218	1,139,686
Travel and accommodation	126,200	118,603	152,740
Contracts	78,500	61,659	68,840
Training costs	6,500	10,431	62,178
Telecommunications	44,704	41,494	41,616
Advisory committee meetings	50,000		2,917
Administrative charges	177,600	177,600	151,200
Rental charges	113,036	113,036	110,819
Office and equipment rental	2,600	2,444	2,444
Purchase of material	1,000	822	50,702
Housing charges	85,071	85,071	76,224
Administrative costs	65,309	45,887	45,972
Computer expenses	4,500	768	
Translation costs	5,000	451	5,417
Project – Daycare Website	7,000	2,703	2,574
Project – Assessment tool	177,000	594	
Project – Reading book			11,719
Project – Daycare database			1,853
Project – Narrative assessment			157,911
	<u>2,165,121</u>	<u>1,782,781</u>	<u>2,084,812</u>
Surplus (deficit) for the year for fiscal purposes	25,000	–	–
Internal transfers	(25,000)		
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
Child Care Programs**

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)			
Revenue			
Local sources			
Recuperation of accumulated surplus of Child Care Centres as of March 31	1,266,144	1,266,144	1,103,063
Other		50,785	
	<u>1,266,144</u>	<u>1,316,929</u>	<u>1,103,063</u>
Contributions			
Contribution from Block Funding (#100)	20,023,305	18,736,086	17,670,060
Employment and Social Development Canada	2,910,460	1,938,576	836,693
Health Canada – Aboriginal Head Start	559,307	502,500	502,500
Health Canada – Aboriginal Head Start – Major renovations			500,000
Training assistance subsidy		31,773	
	<u>23,493,072</u>	<u>21,208,935</u>	<u>19,509,253</u>
	<u>24,759,216</u>	<u>22,525,864</u>	<u>20,612,316</u>
Expenditure			
Contributions to child care training	380,000	375,082	270,563
Contributions to Child Care Centres			
Kangiqsualujuaq Child Care Centre	2,091,094	1,935,665	1,894,977
Kuujuaq Child Care Centre	3,577,179	3,299,107	3,141,488
Tasiujaq Child Care Centre	841,470	730,984	696,418
Aupaluk Child Care Centre	365,309	385,004	413,931
Kangirsuk Child Care Centre	633,411	613,707	649,920
Quaqtaq Child Care Centre	754,220	710,890	647,382
Kangiqsujuaq Child Care Centre	794,924	916,075	915,294
Salluit Child Care Centre	2,344,740	2,112,203	1,999,617
Ivujivik Child Care Centre	558,512	568,810	672,669
Akulivik Child Care Centre	589,539	565,929	405,743
Puvirnituq Child Care Centre	2,480,228	2,258,417	2,206,991
Inukjuak Child Care Centre	3,119,478	2,906,039	2,389,803
Umiujaq Child Care Centre	723,774	636,537	612,451
Kuujuaaraapik Child Care Centre	931,750	896,075	691,505
Other expenses	1,200,000	446,666	
Special projects			
Public Health Research Unit – Nutrition project	56,807		

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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i>			
Expenditure (Continued)			
Other			
Kangihsualujjuaq Child Care Centre – Major renovations	515,537	367,430	
Kuujjuaq Child Care Centre – Major renovations	64,000	63,996	315,185
Kangirsuk Child Care Centre – Major renovations	120,000		228,412
Kangihsujuaq Child Care Centre – Major renovations	215,000	234,751	1,942,119
Salluit Child Care Centre – Major renovations		80,684	22,370
Ivujivik Child Care Centre – Major renovations	32,000	36,640	2,304,907
Akulivik Child Care Centre – Major renovations			2,671
Inukjuak Child Care Centre – Major renovations	61,000	60,578	338,763
Umiujaq Child Care Centre – Major renovations	75,000	37,154	243,096
Kuujjuaraapik Child Care Centre – Major renovations	15,000	14,192	245,149
Aupaluk Child Care Centre – Major renovations	100,000		
Childcare Centres – Building inspections	250,000		
Shared maintenance expenses	225,000	225,000	225,000
Administrative charges	1,310,100	1,310,100	1,175,500
	24,425,072	21,787,715	24,651,924
Surplus (deficit) for the year	334,144	738,149	(4,039,608)

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, 2019

	2019		2018
	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	(1,266,144)	(1,266,144)	(1,103,063)
Financial reserves and reserved funds –			
Buildings	932,000	527,995	5,142,671
	(334,144)	(738,149)	4,039,608
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
UUMAJUIT (#53)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,679,626	1,847,475	1,428,102
Fisheries and Oceans Canada	480,000	480,000	480,000
Environment Canada	225,000		
Training assistance subsidy	10,000		
	2,394,626	2,327,475	1,908,102
Expenditure			
Salaries and fringe benefits	1,684,148	1,740,561	1,378,074
Travel and accommodation	124,800	117,513	53,372
Contracts	44,000	12,210	7,080
Training costs	27,043	7,043	5,128
Telecommunications	54,466	57,607	51,840
Vehicle operation costs	90,500	83,063	79,254
Administrative charges	219,100	219,100	168,000
Rental charges	18,340	18,340	17,980
Office and equipment rental	8,535	8,376	9,876
Administrative costs	16,698	11,753	12,826
Insurance	6,996	4,651	7,878
Purchase of material	11,000	4,155	2,744
	2,305,626	2,284,372	1,794,052
Surplus (deficit) for the year	89,000	43,103	114,050
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(89,000)	(48,103)	(114,050)
	(89,000)	(48,103)	(114,050)
Surplus (deficit) for the year for fiscal purposes	–	(5,000)	–
Internal transfers		5,000	
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>PROTECTED AREAS – MDDEP (#54)</i>			
Revenue			
Contributions			
Environment Canada	231,615		
	231,615	–	–
Expenditure			
Travel and accommodation	16,000		1,685
Contracts	31,000	2,625	5,473
Administrative costs	6,000		
	53,000	2,625	7,158
Surplus (deficit) for the year	178,615	(2,625)	(7,158)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(278,329)		
	(278,329)	–	–
Surplus (deficit) for the year for fiscal purposes	(99,714)	(2,625)	(7,158)
Accumulated surplus (deficit), beginning of year	99,714	99,714	106,872
Accumulated surplus (deficit), end of year	–	97,089	99,714

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
INTEGRATED REGIONAL PLAN (#55)			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	321,473	321,473	86,000
	321,473	321,473	86,000
Expenditure			
Salaries and fringe benefits			
Travel and accommodation	30,000	30,708	15,585
Contracts	145,000	83,784	32,640
	175,000	114,492	48,225
Surplus (deficit) for the year	146,473	206,981	37,775
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(471,552)		
	(471,552)	–	–
Surplus (deficit) for the year for fiscal purposes	(325,079)	206,981	37,775
Accumulated surplus (deficit), beginning of year	325,079	325,079	287,304
Accumulated surplus (deficit), end of year	–	532,060	325,079

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>CLEANING OF ABANDONED MINING</i>			
<i>EXPLORATION SITES (#57)</i>			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	269,634	201,067	331,491
Environment Canada	87,655	95,871	
Makivik Corporation	55,069		
	412,358	296,938	331,491
Expenditure			
Salaries and fringe benefits	16,159	15,680	
Travel and accommodation	17,500	82,634	17,954
Contracts	289,592	166,008	285,800
Administrative costs	6,788	6,704	12,317
Administrative charges	16,119	16,119	10,000
Purchase of material	66,200	9,793	5,420
	412,358	296,938	331,491
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
CLIMATE CHANGE (#61)			
Revenue			
Local sources			
Makivik Corporation	615,250	454,609	320,201
Other			2,800
	615,250	454,609	323,001
Contributions			
Arcticnet Inc.	25,000	30,069	46,169
Glencore Canada Corporation	85,000	89,944	15,556
Inuit Tapiriit Kanatami	47,438	199,942	36,290
	157,438	319,955	98,015
	772,688	774,564	421,016
Expenditure			
Salaries and fringe benefits	176,347	218,076	122,352
Travel and accommodation	42,300	66,116	53,599
Training costs	892	892	627
Contracts	419,651	216,946	288,162
Administrative charges	10,000	10,000	10,000
Administrative costs	31,542	11,065	1,726
	680,732	523,095	476,466
Surplus (deficit) for the year	91,956	251,469	(55,450)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(159,873)		
	(159,873)	–	–
Surplus (deficit) for the year for fiscal purposes	(67,917)	251,469	(55,450)
Internal transfers		(98,000)	
Accumulated surplus (deficit), beginning of year	67,917	67,917	123,367
Accumulated surplus (deficit), end of year	–	221,386	67,917

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ENVIRONMENT (#64)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,217,698	1,119,422	619,453
Société du Plan Nord	1,000,000	1,004,426	295,574
Recyc-Québec	155,500		54,528
Training assistance subsidy	30,000	13,812	
Other		6,295	
	2,403,198	2,143,955	969,555
Expenditure			
Salaries and fringe benefits	472,877	497,379	448,030
Travel and accommodation	100,120	99,920	64,219
Contracts	1,377,000	1,115,205	161,302
Training costs	22,062	4,372	19,415
Telecommunications	15,903	17,187	16,269
Rental charges	16,182	16,182	15,865
Administrative charges	158,900	158,900	116,300
Housing charges	156,584	156,584	77,290
Administrative costs	32,570	13,427	15,135
Purchase of material	51,000	64,799	35,730
	2,403,198	2,143,955	969,555
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
DEVELOPMENT OF PARKS IN NUNAVIK (#56)			
Revenue			
Local sources			
Sales	6,000	6,170	9,439
Nunavik Tourism Association			57,745
Other	10,115	10,115	3,953
	16,115	16,285	71,137
Contributions			
Contribution from Block Funding (#100)	3,210,377	2,958,985	2,845,957
Training assistance subsidy	50,000	26,881	66,142
	3,260,377	2,985,866	2,912,099
	3,276,492	3,002,151	2,983,236
Expenditure			
Salaries and fringe benefits	1,431,771	1,356,150	1,337,297
Travel and accommodation	143,850	132,293	124,224
Contracts	200,000	99,416	129,094
Training costs	107,685	88,444	154,061
Telecommunications	28,969	30,139	40,355
Purchase of material	32,000	38,639	51,770
Administrative costs	179,779	153,848	91,415
Advertising	130,000	118,145	125,044
Administrative charges	418,700	418,700	373,300
Rental charges	190,951	190,951	187,207
Housing charges	292,287	292,287	286,557
Vehicle operation costs	8,500	7,017	7,152
NP beneficiary access program	100,000	69,977	66,584
	3,264,492	2,996,006	2,974,060
Surplus (deficit) for the year	12,000	6,145	9,176
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(12,000)	(6,145)	(9,176)
	(12,000)	(6,145)	(9,176)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
PINGUALUIT PARK – OPERATIONS (#59)			
Revenue			
Local sources			
Sales	120,000	92,835	110,389
Rental charges	15,000	15,000	15,000
	<u>135,000</u>	<u>107,835</u>	<u>125,389</u>
Contributions			
Contribution from Block Funding (#100)	1,598,771	1,604,932	1,366,988
	<u>1,598,771</u>	<u>1,604,932</u>	<u>1,366,988</u>
	<u>1,733,771</u>	<u>1,712,767</u>	<u>1,492,377</u>
Expenditure			
Salaries and fringe benefits	813,574	817,352	730,819
Travel and accommodation	206,550	201,281	187,662
Contracts	82,000	88,411	55,955
Training costs	3,748	3,748	4,053
Administrative charges	208,600	208,600	214,900
Purchase of material	44,000	38,836	71,019
Telecommunications	40,539	45,555	37,492
Vehicle operation costs	59,500	66,575	51,162
Heating oil	23,000	22,043	25,323
Electricity	4,000	3,133	2,965
Municipal services	20,543	21,143	21,058
Land leases	25,000		
Administrative costs	74,019	73,783	36,562
Shared maintenance expenses	40,000	40,000	40,000
Maintenance – Buildings	45,000	43,542	
Insurance	16,698	14,998	13,407
	<u>1,706,771</u>	<u>1,689,000</u>	<u>1,492,377</u>
Surplus (deficit) for the year	<u>27,000</u>	<u>23,767</u>	<u>–</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(27,000)	(23,767)	
	<u>(27,000)</u>	<u>(23,767)</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>–</u>	<u>–</u>	<u>–</u>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	135,000	111,740	92,111
	135,000	111,740	92,111
Expenditure			
Park infrastructure	135,000	111,740	88,176
Insurance			3,935
	135,000	111,740	92,111
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – OPERATIONS (#63)			
Revenue			
Local sources			
Sales	103,000	77,245	134,280
Other	15,000	30,797	13,818
	118,000	108,042	148,098
Contributions			
Contribution from Block Funding (#100)	1,623,988	1,469,407	1,479,854
	1,623,988	1,469,407	1,479,854
	1,741,988	1,577,449	1,627,952
Expenditure			
Salaries and fringe benefits	823,062	758,840	834,183
Travel and accommodation	170,000	173,864	173,089
Training costs	3,799	3,799	3,941
Contracts	72,000	37,383	43,623
Telecommunications	36,539	37,359	28,001
Insurance	13,241	14,121	
Administrative charges	211,800	211,800	199,100
Purchase of material	37,000	27,730	70,809
Housing charges	77,748	77,748	76,224
Vehicle operation costs	54,600	67,248	56,851
Heating oil	25,000	24,980	27,984
Electricity	4,000	2,087	1,846
Municipal services	23,000	22,180	22,977
Office and equipment rental	5,000	4,024	4,024
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	132,199	67,898	38,968
	1,728,988	1,571,061	1,621,620
Surplus (deficit) for the year	13,000	6,388	6,332
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(13,000)	(6,388)	(6,332)
	(13,000)	(6,388)	(6,332)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
KUURURJUAQ PARK – INFRASTRUCTURE (#60)			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	625,882	461,677	370,601
	625,882	461,677	370,601
Expenditure			
Park infrastructure	625,882	461,677	359,018
Insurance			11,583
	625,882	461,677	370,601
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TURSUJUQ PARK – OPERATIONS (#62)			
Revenue			
Local sources			
Sales	45,000	31,257	40,765
Rental charges	15,000	15,000	15,000
Other			(21,194)
	60,000	46,257	34,571
Contributions			
Contribution from Block Funding (#100)	1,419,697	1,352,323	1,140,101
Ministère des Forêts, de la Faune et des Parcs	167,129	169,474	162,723
	1,586,826	1,521,797	1,302,824
	1,646,826	1,568,054	1,337,395
Expenditure			
Salaries and fringe benefits	785,197	716,885	607,258
Training costs	3,893	3,893	3,843
Travel and accommodation	122,250	79,754	100,210
Contracts	52,000	60,471	48,748
Telecommunications	34,039	37,855	31,093
Administrative charges	185,200	185,200	181,800
Heating oil	25,000	32,274	29,254
Electricity	5,000	5,525	6,348
Municipal services	18,000	17,679	14,621
Housing charges	77,748	77,748	38,112
Purchase of material	67,000	73,650	35,052
Vehicle operation costs	76,800	97,700	25,074
Tursujuq mining and outfitting camps clean-up	70,000	82,780	135,013
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	69,699	40,459	35,049
Tour package expenses	7,500	16,181	
	1,639,326	1,568,054	1,331,475
Surplus (deficit) for the year	7,500	–	5,920
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(7,500)		(5,920)
	(7,500)	–	(5,920)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	1,060,000	874,243	1,012,543
	1,060,000	874,243	1,012,543
Expenditure			
Park infrastructure	1,060,000	874,243	1,012,543
	1,060,000	874,243	1,012,543
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
ULITTANIUJALIK PARK – OPERATIONS (#65)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	699,576	588,306	416,949
	699,576	588,306	416,949
Expenditure			
Salaries and fringe benefits	295,593	294,050	200,790
Training costs	1,370	1,370	1,029
Travel and accommodation	123,750	72,964	61,982
Contracts	100,000	55,439	8,102
Telecommunications	10,368	10,368	10,164
Administrative charges	91,300	91,300	75,700
Housing charges	38,874	38,874	38,112
Purchase of material	20,000	9,044	9,052
Administrative costs	18,321	14,897	12,018
	699,576	588,306	416,949
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)</i>			
Revenue			
Contributions			
Ministère de l'Environnement et de la Lutte contre les changements climatiques	206,189	168,189	5,708
	206,189	168,189	5,708
Expenditure			
Park infrastructure	206,189	168,189	5,708
	206,189	168,189	5,708
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TAMAANI INTERNET SERVICE (#7)			
Revenue			
Local sources			
Internet communications	7,550,000	7,829,453	6,942,627
Internet internal charges	753,900	753,648	742,158
Other		10,238	3,840
	8,303,900	8,593,339	7,688,625
Contributions			
K-net			368,550
	–	–	368,550
	8,303,900	8,593,339	8,057,175
Expenditure			
Salaries and fringe benefits	1,994,520	1,812,671	1,840,918
Travel and accommodation	425,000	379,903	405,764
Contracts	776,000	681,358	613,769
Training costs	12,144	12,144	10,880
Northern Indigenous Community Satellite Network	1,600,000	2,031,120	1,310,536
Support Agreement – Hardware and software	565,150	450,391	563,668
Telecommunications	132,500	119,875	186,602
Electricity	65,000	71,884	69,773
Administrative charges	350,000	350,000	350,000
Office and equipment rental	179,313	172,028	206,383
Housing charges	286,764	286,764	320,320
Administrative costs	184,229	96,978	135,643
Insurance	1,166	1,252	1,804
Purchase of material	875,000	599,624	448,211
Financing costs	40,000	9,575	41,287
Vehicle operations cost	13,600	13,808	17,455
	7,500,386	7,089,375	6,523,013
Surplus (deficit) for the year	803,514	1,503,964	1,534,162

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>TAMAANI INTERNET SERVICE (#7) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(186,090)		
	(186,090)	–	–
Surplus (deficit) for the year for fiscal purposes	617,424	1,503,964	1,534,162
Internal transfers	(1,000,000)	(1,500,000)	
Accumulated surplus (deficit), beginning of year	382,576	382,576	(1,151,586)
Accumulated surplus (deficit), end of year	–	386,540	382,576

Kativik Regional Government

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

Other Programs

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SANARRUTIK AGREEMENT (#16)			
Revenue			
Local sources			
Makivik Corporation			15,700
Other		901	89,972
	–	901	105,672
Contributions			
Secrétariat aux affaires autochtones	7,886,025	7,886,027	7,682,011
	7,886,025	7,886,027	7,682,011
	7,886,025	7,886,928	7,787,683
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 16 b))			
Northern Village of Kangiqsualujjuaq	263,055	263,055	338,330
Northern Village of Kuujjuaq	703,977	703,977	705,950
Northern Village of Tasiujaq	146,971	146,971	144,184
Northern Village of Aupaluk	91,378	91,378	106,380
Northern Village of Kangirsuk	235,529	235,529	227,161
Northern Village of Quaqtaq	175,074	175,074	171,416
Northern Village of Kangiqsujaq	294,676	294,676	285,148
Northern Village of Salluit	509,367	509,367	530,874
Northern Village of Ivujivik	114,219	114,219	155,471
Northern Village of Akulivik	264,939	255,460	255,033
Northern Village of Puvirnituk	595,967	595,967	580,532
Northern Village of Inukjuak	627,338	627,338	603,381
Northern Village of Umiujaq	193,701	193,701	186,473
Northern Village of Kuujjuaraapik	265,266	265,262	255,890
Contribution to recreation activities	305,000	205,000	203,000
Contribution to Avataq Cultural Institute Inc. –			
Local cultural committees	400,000	225,000	250,000
Community Development Fund	1,017,000	950,296	1,017,000
Contribution to Parnasimautik (#21)		(75,000)	46,275
Contribution to Nunivaat Statistics Program (#95)	390,171	385,697	389,579
Contribution to Search and Rescue Boat Maintenance (#296)	355,000	146,405	289,289
Contribution to Nunavik Search and Rescue Initiative (#297)	96,450		
Contribution to Elders committee (#80)	20,000	20,000	20,000
Contribution to Study Cost of Living	14,982	14,982	16,402

Kativik Regional Government

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

Other Programs

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SANARRUTIK AGREEMENT (#16) (Continued)			
Municipal Infrastructure and Equipment Project	84,103		21,732
Contribution to regional projects	1,376,317		
Mobilizing communities	100,000		
Arctic Inspiration Prize	20,000	20,000	20,000
Breakfast club	170,000	155,038	85,000
Mianirsivik Family house	1,000,000	500,000	
Isuarsivik Treatment Centre	350,000	350,000	
Sivunitsavut program	93,000	93,000	80,000
Taqramiut Nipingat Inc.	300,000	200,000	
Documentary JBNQA	202,000	202,000	
	<u>10,775,480</u>	<u>7,864,392</u>	<u>6,984,500</u>
Surplus (deficit) for the year	<u>(2,889,455)</u>	<u>22,536</u>	<u>803,183</u>
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Youth houses infrastructure/Intergenerational centres	(500,000)	(500,000)	(482,310)
	<u>(500,000)</u>	<u>(500,000)</u>	<u>(482,310)</u>
Surplus (deficit) for the year for fiscal purposes	<u>(3,389,455)</u>	<u>(477,464)</u>	320,873
Accumulated surplus (deficit), beginning of year	<u>3,389,455</u>	<u>3,389,455</u>	3,068,582
Accumulated surplus (deficit), end of year	<u>–</u>	<u>2,911,991</u>	<u>3,389,455</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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>PARNASIMAUTIK (#21)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)		(75,000)	46,275
	–	(75,000)	46,275
Expenditure			
Contracts		(75,000)	46,275
	–	(75,000)	46,275
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
SAPUMMIJIT – CRIME VICTIMS ASSISTANCE CENTRE (#89)			
Revenue			
Contributions			
Ministère de la Justice	1,102,569	1,071,239	999,274
Other	20,000	491	5,057
	1,122,569	1,071,730	1,004,331
Expenditure			
Salaries and fringe benefits	811,996	801,733	700,514
Travel and accommodation	114,900	146,166	105,396
Training costs	5,712	3,712	3,949
Contracts		754	3,677
Telecommunications	22,096	22,238	29,550
Administrative charges	60,000	60,000	60,000
Office and equipment rental	35,612	34,308	34,740
Rental charges	29,371	29,371	28,796
Administrative costs	42,882	27,245	37,709
	1,122,569	1,125,527	1,004,331
Surplus (deficit) for the year for fiscal purposes	–	(53,797)	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	(53,797)	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
COMMUNITY REINTEGRATION OFFICER (#90)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	759,277	725,759	746,073
Training assistance subsidy		5,040	10,000
	759,277	730,799	756,073
Expenditure			
Salaries and fringe benefits	400,798	372,060	400,736
Travel and accommodation	74,700	83,677	88,605
Training costs	2,474	2,474	2,347
Telecommunications	39,914	39,207	38,965
Administrative charges	99,000	99,000	92,400
Office and equipment rental	12,472	11,736	11,736
Housing charges	38,874	38,874	38,112
Rental charges	53,753	53,753	52,699
Administrative costs	36,292	30,018	30,473
	758,277	730,799	756,073
Surplus (deficit) for the year	1,000	–	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(1,000)		
	(1,000)	–	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNIVAAT STATISTICS PROGRAM (#95)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	390,171	385,697	389,579
	390,171	385,697	389,579
Expenditure			
Contracts	390,171	385,697	389,579
	390,171	385,697	389,579
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
OFF HIGHWAY VEHICLES (#91)			
Revenue			
	–	–	–
Expenditure			
Contracts		47,845	
	–	47,845	–
Surplus (deficit) for the year for fiscal purposes	–	(47,845)	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	(47,845)	–

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>NUNAVIK COST OF LIVING REDUCTION (#96)</i>			
Revenue			
Contribution			
Secrétariat aux affaires autochtones	15,025,000	15,025,000	12,750,000
	15,025,000	15,025,000	12,750,000
Expenditure			
Administrative charges	400,000	400,000	350,000
Airfare reduction program	570,000	522,338	427,200
Household appliance program	860,000	794,302	823,550
Elders assistance program	1,715,000	1,712,175	1,424,500
Harvesting equipment program	650,000	589,658	606,955
Food and other essentials program	9,400,000	9,581,092	9,086,861
Country food program	640,002	593,532	529,184
Gas subsidy program	1,800,000	1,777,593	1,540,293
	16,035,002	15,970,690	14,788,543
Surplus (deficit) for the year for fiscal purposes	(1,010,002)	(945,690)	(2,038,543)
Accumulated surplus (deficit), beginning of year	(2,051,608)	(2,051,608)	(13,065)
Accumulated surplus (deficit), end of year	(3,061,610)	(2,997,298)	(2,051,608)

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
TREASURY (#99) (Note 17)			
Revenue			
Local sources			
Interest	375,000	976,672	273,228
Other	15,000	23,470	17,949
Interest on self-financing (Allavik Building (#17))	24,750	24,750	33,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	92,197	92,197	103,156
Interest on self-financing (KRG Houses (#74))	239,096	239,096	258,631
Interest on self-financing (Building Maintenance (#73))	80,741	80,741	94,792
Interest on self-financing (Courthouse (#18))	11,739	11,739	12,546
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))	117,168	117,168	106,208
Capital repayment on self-financing (KRG Houses (#74))	405,411	405,411	385,876
Capital repayment on self-financing (Building Maintenance (#73))	149,407	149,407	142,209
Capital repayment on self-financing (Courthouse (#18))	16,762	16,762	15,955
	1,707,271	2,317,413	1,624,300
Expenditure			
Other		175	16,425
	–	175	16,425
Surplus (deficit) for the year	1,707,271	2,317,238	1,607,875

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
<i>TREASURY (#99) (Note 17) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds –			
Treasury	(1,783,618)	(3,930,107)	(8,899,290)
Financial reserves and reserved funds –			
Interest		(611,410)	(189,715)
	(1,783,618)	(4,541,517)	(9,089,005)
Surplus (deficit) for the year for fiscal purposes	(76,347)	(2,224,279)	416,217
Internal transfers	76,347	2,224,279	(416,217)
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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	1,815,250	1,654,609	1,535,901
Other rental charges	630,590	691,123	492,608
Other housing charges	315,000	313,302	327,159
Internal supervision and management fees	2,010,000	2,326,158	711,460
Landing and airport terminal building fees	1,385,000	1,496,269	1,407,593
Service charges and sales	331,045	283,610	335,812
Employee rental	720,308	823,711	720,360
Interest	406,250	1,015,818	710,356
Interest on loans receivable	268,000	199,965	211,970
Internet communications	7,550,000	7,829,453	6,942,627
Recuperation of accumulated surplus of Child Care Centres as of March 31	1,266,144	1,266,144	1,103,063
Other	1,250,177	379,979	620,845
	<u>17,947,764</u>	<u>18,280,141</u>	<u>15,119,754</u>
Contributions			
Secrétariat aux affaires autochtones	105,458,866	103,198,134	92,321,535
Ministère des Affaires municipales et de l'Habitation	4,717,629	4,187,399	4,146,717
Ministère des Transports	2,594,722	1,819,717	851,182
Ministère de la Sécurité publique	15,881,002	15,870,591	14,725,679
Ministère de l'Énergie et des Ressources naturelles	9,012,424	8,943,855	8,757,658
Ministère de la Famille	68,757	134,756	230,500
Ministère de l'Environnement et de la Lutte contre les changements climatiques	2,027,071	1,615,849	1,480,963
Ministère des Forêts, de la Faune et des Parcs	488,602	490,947	248,723
Ministère de la Santé et des Services sociaux	165,534	289,685	104,533
Emploi-Québec	3,814,186	2,889,388	1,889,749
Sanarrutik Amendment #3 – Ungaluk	1,257,057	814,445	596,495
Société d'habitation du Québec	251,961	195,250	226,896
Société du Plan Nord	1,150,000	1,154,426	565,574
Ministère de la Justice	1,102,569	1,071,239	999,274
Ministère de l'Éducation et de l'Enseignement supérieur	489,444	746,353	521,077
Other provincial contributions	343,671	384,982	87,500
Employment and Social Development Canada	23,706,136	17,109,653	16,121,439
Public Safety Canada	12,090,016	11,703,651	12,098,130
Indigenous and Northern Affairs Canada	1,250,441	1,253,496	1,145,971
Transports Canada	985,288	660,170	807,542
Health Canada	911,607	913,832	1,366,607
Fisheries and Oceans Canada	480,000	480,000	480,000
Other federal contributions	544,270	95,871	
Training assistance subsidy	419,012	(24,969)	954,064
Other	1,101,388	403,142	609,051
	<u>190,311,653</u>	<u>176,401,862</u>	<u>161,336,859</u>
Investments	–	48,147,165	18,441,461
	<u>208,259,417</u>	<u>224,829,168</u>	<u>194,898,074</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, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Expenditure			
Salaries and fringe benefits	58,790,878	56,061,287	53,883,035
Travel and accommodation	9,510,805	9,393,253	8,113,544
Contracts	14,408,574	11,845,530	11,047,440
Training costs	1,698,833	936,376	1,169,444
Telecommunications	1,054,953	722,948	837,129
Vehicle operation costs	3,562,585	3,093,910	2,519,473
Maintenance, utilities and municipal services	5,014,543	4,863,492	4,471,542
Office, housing and equipment rental	1,909,628	1,774,429	1,674,030
Administrative costs	3,964,484	2,243,083	2,056,238
Insurance	610,190	579,013	617,172
Purchase of material and equipment supplies	4,309,665	3,124,895	2,470,201
Contributions to Northern Villages – Technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – Fire prevention – Operations	726,544	726,544	713,496
Contributions to Northern Villages – Recreation	305,000	205,000	203,000
Contributions to Northern Villages – Regional public transit	549,998	549,998	549,998
Contributions to Northern Villages – Sanarrutik Agreement	4,481,457	4,471,974	4,546,223
Contributions to Northern Villages – Usijit	1,054,345	1,054,345	1,023,637
Contributions to Child Care Centres	19,805,628	18,535,442	17,338,189
Contributions to Child Care Centres – Major renovations	1,447,537	895,425	5,642,672
Special projects – Child care programs	620,807	378,379	444,620
Contributions to local programs – Inuit support program	6,462,062	6,462,062	6,228,037
Measures to reduce the cost of living in Nunavik	16,571,852	16,081,542	14,459,643
Fur, Inuit clothing, canoe and fuel assistance	1,350,000	1,151,480	1,200,000
Other regional projects – Inuit support program	2,883,440	1,178,021	1,322,947
Non-reimbursable contributions – Regional projects and activities	5,127,402	2,710,316	1,490,134
Non-reimbursable contributions – Economic development projects	5,912,606	3,037,553	1,369,708
Sustainable employment – Program activities	21,311,760	15,005,825	13,241,297
Doubtful accounts, provision and write-off of doubtful loans and interest receivable		(686,756)	1,148,261
Financing costs	5,643,067	5,676,248	5,791,986
Settlement	105,266	151,031	165,557
Other	1,423,987	1,072,406	320,043
Capital assets transferred to Northern Villages		4,276,790	14,846,621
Amortization of capital assets		14,542,823	17,214,904
	200,827,896	192,324,664	198,330,221
Surplus (deficit) for the year	7,431,521	50,504,504	(3,432,147)

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

Year ended December 31, 2019

		2019	2018
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	7,431,521	50,504,504	(3,432,147)
Investment revenue		(48,147,165)	(18,441,461)
	7,431,521	2,357,339	(21,873,608)
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		14,542,823	17,214,904
Capital assets transferred to Northern Villages		4,276,790	14,846,621
	–	18,819,613	32,061,525
Loans and term deposits			
Capital repayment – Loans receivable	970,000	1,278,443	1,057,632
Provision (recovery) for interest on loans receivable		(4,541)	20,134
Provision (recovery) for doubtful loans		(682,215)	1,073,692
Write-off of doubtful loans			54,437
	970,000	591,687	2,205,895
Financing			
Reimbursement of long-term debt	(23,203,609)	(23,203,610)	(22,978,073)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	13,680,200	13,680,201	13,411,721
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	20,999	20,999	20,379
Ministère des Transports – Long-term debt	4,334,200	4,334,200	4,787,100
Ministère de la Sécurité publique – Infrastructure (bonds repayment – capital)	933,500	933,500	907,200
Secrétariat aux affaires autochtones – Long-term debt	1,108,133	1,108,133	821,871
Ministère de l'Éducation et de l'Enseignement supérieur – Long-term debt	1,980,677	1,980,677	1,926,901
	(1,145,900)	(1,145,900)	(1,102,901)
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(2,320,735)	(2,828,115)	(1,978,664)
Investing activities – Investments in loans receivable (Note 5 b))	(2,917,605)	(117,347)	(1,539,221)
Investing activities – Contribution to capital projects	(2,022,000)	(1,404,581)	(2,482,710)
Financial reserves and reserved funds	(13,173,055)	(15,317,371)	(935,839)
Appropriation from accumulated surplus, beginning of year	17,285,167		
	(3,148,228)	(19,667,414)	(6,936,434)
	(3,324,128)	(1,402,014)	26,228,085
Surplus (deficit) for the year for fiscal purposes	4,107,393	955,325	4,354,477

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	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	116,935	338,065
KRG – Tamaani Connect to Innovate (Phase V)	125,000,000		17,092,019	11,914,564	5,177,455
KRG – Housing renovations	1,056,000		901,000	241,035	659,965
KRG – Office building renovations	1,410,000		1,350,000	1,421,458	(71,458)
KRG – Police stations renovations	619,500		259,000	172,048	86,952
KRG – Police station construction				8,801	(8,801)
	<u>128,540,500</u>	<u>–</u>	<u>20,057,019</u>	<u>13,874,841</u>	<u>6,182,178</u>
Other entities – Pivallitiit III					
Kuujuaq – Anglican church construction	1,557,917		333,588	333,588	
	<u>1,557,917</u>	<u>–</u>	<u>333,588</u>	<u>333,588</u>	<u>–</u>
Other entities – Other projects					
Kuujjuaraapik – Tasiurvik Family house	230,000		500,000	537,150	(37,150)
	<u>230,000</u>	<u>–</u>	<u>500,000</u>	<u>537,150</u>	<u>(37,150)</u>
Northern Villages – Pivallitiit III					
Kangiqsualujuaq – Community centre renovations	1,566,597		612,700	1,314,038	(701,338)
Tasiujaq – Cultural centre			30,373	30,373	
Tasiujaq – Intergenerational centre construction	1,972,616		1,101,384	1,666,878	(565,494)
Quaqtaq – Swimming pool renovations	1,495,000			152,329	(152,329)
Kangiqsujuaq – Arena renovations	2,278,263		1,078,263	1,423,062	(344,799)
Salluit – Community centre renovations	3,903,856		2,592,919	3,249,732	(656,813)
Ivujivik – Community centre renovations	2,200,000		525,102	2,838,130	(2,313,028)
Puvirnituq – Swimming pool	2,955,000		2,000,000	2,624,022	(624,022)
Umiujaq – Community centre renovations			18,454	18,454	
Umiujaq – Intergenerational centre construction	1,770,000		1,017,000	1,558,762	(541,762)
Kuujjuaraapik – Community centre construction	5,225,289		3,413,968	4,835,503	(1,421,535)
	<u>23,366,621</u>	<u>–</u>	<u>12,390,163</u>	<u>19,711,283</u>	<u>(7,321,120)</u>

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Federal Excise Tax Program – Infrastructure					
Kuujuaq – Community workshop	1,923,478			1,002,356	(1,002,356)
Tasiujaq – Intergenerational centre	499,409				
Aupaluk – Municipal office	543,857			454,863	(454,863)
Quaqtaq – Bridge	520,726		517,726	563,213	(45,487)
Ivujivik – Community centre renovation	481,941				
Ivujivik – Snowmobile repair shop	32,845		32,845	32,845	
Akulivik – Ski-doo workshop	1,128,103		350,000	627,698	(277,698)
Puvirnituq – Garage renovations	805,892			701,778	(701,778)
Puvirnituq – Arena renovations	23,646		32,672	23,646	9,026
Puvirnituq – Community centre renovations	77,961		77,961	77,961	
Umiujaq – Bridge improvement	743,781			331,971	(331,971)
Kuujuaaraapik – Drinking water infrastructure	1,781,495		581,495	581,495	
	8,563,134	–	1,592,699	4,397,826	(2,805,127)
Northern Villages – Isurruutiit projects					
LU #7111 – Water plant (upgrade)	400,000	344,430		366,382	(21,952)
LU #7113 – Solid waste site (upgrade)	250,000			201	(201)
LU #7114 – Roads (construction)	550,000	213,130		229,746	(16,616)
LU #7115 – Aqueduct and sewer	500,000				
LU #7122 – Mechanical garage (renovation)	2,200,000			123,241	(123,241)
LU #7123 – Playground (construction)	100,000			26,187	(26,187)
LU #7132 – Water truck (overhaul)	50,000				
LU #7142 – Sewage truck (overhaul)	50,000				
LU #7163 – Grader (purchase)	500,000	408,700		478,374	(69,674)
LU #7168 – Compactor (purchase)	250,000			238,724	(238,724)
VP #7211 – Water plant (construction)	15,000,000	10,864,980		12,552,470	(1,687,490)
VP #7212 – Wastewater site (upgrade)	100,000			47,780	(47,780)
VP #7213 – Solid waste site (upgrade)	300,000			1,269	(1,269)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit projects (Continued)					
VP #7214 – Roads (construction)	3,200,000	2,579,430		2,588,792	(9,362)
VP #7222 – Storage garage for rolling stock (construction)	3,500,000	2,846,870		3,114,323	(267,453)
VP #7223 – Playground/recreation (construction)	100,000			31,362	(31,362)
VP #7233 – Water truck (overhaul)	45,000				
VP #7234 – Water truck (purchase)	325,000	310,140		315,383	(5,243)
VP #7235 – Water truck (overhaul)	50,000			13,029	(13,029)
VP #7243 – Sewage truck (purchase)	300,000	283,620		287,575	(3,955)
VP #7251 – Garbage truck (purchase)	325,000			291,655	(291,655)
VP #7263 – Grader (overhaul)	35,000			25,962	(25,962)
VP #7266 – Excavator (purchase)	400,000	390,980		398,430	(7,450)
VP #7267 – Excavator (overhaul)	65,000			60,367	(60,367)
VP #7269 – Bulldozer (overhaul)	25,000			23,430	(23,430)
VP #7276 – Accessories snow plow/dump truck (purchase)	35,000			33,114	(33,114)
VP #7277 – Accessories snow plow/loader (purchase)	28,000	26,810		27,637	(827)
TQ #7311 – Water plant (upgrade)	100,000	56,190		72,475	(16,285)
TQ #7313 – Solid waste site (upgrade)	300,000	165,000		184,451	(19,451)
TQ #7314 – Roads (construction)	300,000	77,780		84,623	(6,843)
TQ #7322 – Mechanical garage (renovation)	1,980,000	73,730		1,043,082	(969,352)
TQ #7323 – Playground (construction)	100,000			2,813	(2,813)
TQ #7357 – Dump truck-1 (overhaul)	75,000				
TQ #7358 – Dump truck-2 (overhaul)	50,000				
LA #7411 – Water plant (upgrade)	800,000			17,251	(17,251)
LA #7412 – Wastewater site (construction)	100,000			1,862	(1,862)
LA #7413 – Solid waste site (upgrade)	100,000			1,397	(1,397)
LA #7422 – Mechanical garage (renovation)	1,300,000			1,028,380	(1,028,380)
LA #7423 – Playground/recreation	100,000			5,122	(5,122)
LA #7441 – Sewage truck (overhaul)	50,000				
LA #7442 – Sewage truck (purchase)	300,000			287,779	(287,779)
LA #7462 – Loader (overhaul)	50,000				

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit projects (Continued)					
LA #7475 – Accessories snow plow/loader (purchase)	26,000			29,983	(29,983)
AS #7511 – Water plant (upgrade)	900,000	680,330		781,877	(101,547)
AS #7513 – Solid waste site (construction)	2,600,000	1,523,040		1,818,119	(295,079)
AS #7514 – Roads (construction)	320,000	106,050		115,565	(9,515)
AS #7523 – Playground (construction)	100,000				
AS #7541 – Sewage truck (overhaul)	50,000				
AS #7556 – Gravel dump truck (purchase)	275,000				
AS #7561 – Loader (overhaul)	50,000			42,295	(42,295)
AS #7563 – Grader (purchase)	500,000			392,074	(392,074)
AS #7567 – Backhoe loader (overhaul)	35,000				
AS #7568 – Compactor (purchase)	250,000			237,291	(237,291)
HA #7611 – Water plant (upgrade)	400,000			15,097	(15,097)
HA #7612 – Wastewater site (upgrade)	150,000				
HA #7613 – Solid waste site (upgrade)	100,000				
HA #7614 – Roads (construction)	880,000	551,160		698,458	(147,298)
HA #7661 – Loader (overhaul)	50,000	12,860		19,963	(7,103)
HA #7663 – Grader (purchase)	500,000	408,700		478,356	(69,656)
KG #7711 – Water plant (upgrade)	925,000	779,920		825,979	(46,059)
KG #7712 – Wastewater site (construction)	1,600,000	981,440		1,219,179	(237,739)
KG #7713 – Solid waste site (upgrade)	200,000				
KG #7714 – Roads (construction)	825,000	80,630		125,929	(45,299)
KG #7721 – Municipal office (construction)	6,200,000	4,915,980		5,547,932	(631,952)
KG #7723 – Playground/recreation (construction)	100,000				
KG #7731 – Water truck (overhaul)	130,000				
KG #7732 – Water truck (purchase)	325,000				
KG #7741 – Sewage truck (overhaul)	50,000				
KG #7742 – Sewage truck (purchase)	300,000				
KG #7757 – Dump truck (overhaul)	35,000	25,710		26,231	(521)
KG #7761 – Loader (purchase)	400,000			374,783	(374,783)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	Authorized expenditure	Permanent financing		Capital expenditure in progress	Financing of projects in progress
	\$	Long-term loans	Other	\$	\$
		\$	\$		
Northern Villages – Isurruutiit projects (Continued)					
KG #7763 – Grader (purchase)	500,000	429,830		479,275	(49,445)
ZG #7811 – Water plant (upgrade)	650,000			29,489	(29,489)
ZG #7813 – Solid waste site (upgrade)	500,000	51,830		63,122	(11,292)
ZG #7814 – Roads (construction)	4,400,000	3,216,400		4,042,964	(826,564)
ZG #7821 – Municipal office (renovation)	3,500,000	3,301,950		3,429,198	(127,248)
ZG #7842 – Sewage truck (overhaul)	50,000				
ZG #7861 – Loader (overhaul)	125,000	74,690		113,794	(39,104)
ZG #7865 – Excavator (purchase)	400,000				
ZG #7870 – Bulldozer (overhaul)	50,000				
IK #7911 – Water plant (upgrade)	400,000			14,705	(14,705)
IK #7912 – Wastewater site (upgrade)	100,000				
IK #7913 – Solid waste site (upgrade)	50,000				
IK #7914 – Roads (construction)	275,000	107,240		110,532	(3,292)
IK #7923 – Playground/recreation (construction)	100,000				
IK #7965 – Excavator (overhaul)	35,000			2,314	(2,314)
IK #7969 – Bulldozer (overhaul)	35,000			1,165	(1,165)
KO #8011 – Water plant (upgrade)	600,000			223,031	(223,031)
KO #8012 – Wastewater site (upgrade)	150,000				
KO #8013 – Solid waste site (construction)	50,000			1,119	(1,119)
KO #8014 – Roads (construction)	475,000	320,060		352,366	(32,306)
KO #8031 – Water truck (purchase)	325,000			303,364	(303,364)
KO #8032 – Water truck (overhaul)	50,000			45,305	(45,305)
KO #8041 – Sewage truck (purchase)	300,000			287,779	(287,779)
KO #8042 – Sewage truck (overhaul)	50,000				
KO #8071 – Gravel screener (overhaul)	60,000				
PX #8111 – Water plant (upgrade)	600,000	54,100		246,748	(192,648)
PX #8112 – Wastewater site (upgrade)	1,000,000	117,750		177,337	(59,587)
PX #8113 – Solid waste site (upgrade)	100,000			7,750	(7,750)
PX #8114 – Roads (construction)	175,000			13,839	(13,839)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

		Permanent financing		Capital	Financing of
	Authorized	Long-term	Other	expenditure in	projects in
	expenditure	loans		progress	progress
	\$	\$	\$	\$	\$
Northern Villages – Isurruutiit projects (Continued)					
PX #8122 – Storage garage (construction)	3,000,000			1,536,137	(1,536,137)
PX #8123 – Playground (construction)	100,000				
PX #8133 – Water truck (overhaul)	80,000			37,571	(37,571)
PX #8143 – Sewage truck (overhaul)	75,000				
PX #8156 – Gravel dump truck (overhaul)	50,000				
PX #8161 – Loader (overhaul)	50,000				
PX #8163 – Snow plow (purchase)	500,000			393,015	(393,015)
PX #8168 – Compactor (purchase)	250,000			238,695	(238,695)
PH #8211 – Water plant (upgrade)	600,000			17,276	(17,276)
PH #8212 – Wastewater site (construction)	100,000				
PH #8213 – Solid waste site (construction)	1,500,000	323,840		332,154	(8,314)
PH #8214 – Roads (construction)	2,000,000	709,590		769,729	(60,139)
PH #8222 – Rolling stock storage garage (construction)	2,500,000				
PH #8223 – Playground (construction)	100,000			1,368	(1,368)
PH #8243 – Sewage truck (overhaul)	75,000				
PH #8256 – Gravel dump truck (purchase)	300,000			317,808	(317,808)
PH #8265 – Excavator (purchase)	400,000	256,640		288,272	(31,632)
MU #8311 – Water plant (upgrade)	200,000			46,086	(46,086)
MU #8312 – Wastewater site (upgrade)	300,000	104,060		144,920	(40,860)
MU #8313 – Solid waste site (upgrade)	100,000			1,811	(1,811)
MU #8314 – Roads (construction)	300,000	131,280		187,403	(56,123)
MU #8323 – Playground (construction)	100,000	14,950		15,311	(361)
GW #8411 – Water plant (upgrade)	205,000	137,410		168,098	(30,688)
GW #8413 – Solid waste site (upgrade)	750,000	112,730		115,548	(2,818)
GW #8414 – Roads (construction)	300,000			2,967	(2,967)
GW #8422 – Mechanical garage (renovation)	20,000			15,913	(15,913)

Kativik Regional Government

Appendix D – Financing of Capital Projects in Progress

December 31, 2019

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit projects (Continued)					
GW #8423 – Playground (construction)	100,000			1,344	(1,344)
GW #8462 – Loader (overhaul)	130,000				
GW #8463 – Grader (purchase)	500,000	429,830		479,271	(49,441)
	<u>82,454,000</u>	<u>38,601,790</u>	<u>–</u>	<u>51,809,672</u>	<u>(13,207,882)</u>
	<u>244,712,172</u>	<u>38,601,790</u>	<u>34,873,469</u>	<u>90,664,360</u>	<u>(17,189,101)</u>

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2019

	Authorized expenditure \$	Permanent financing		Capital expenditure \$	Balance available under closed projects \$
		Long-term loans \$	Other \$		
Kativik Regional Government					
Long-term loans renewable – March 20, 2019		78,484		78,484	
Long-term loans renewable – July 3, 2019		148,899		148,899	
Long-term loans renewable – November 27, 2019		82,237		82,237	
KRG – Acquisition of capital assets			2,828,115	2,828,115	
KRG – Housing renovations	6,000		6,979	6,979	
	<u>6,000</u>	<u>309,620</u>	<u>2,835,094</u>	<u>3,144,714</u>	<u>–</u>
Northern Villages – Isurruutiit projects					
LU #7141 – Sewage truck (purchase)	293,441	293,440		293,440	
TQ #7359 – Dump truck (purchase)	252,400	252,400		252,400	
LA #7414 – Roads (construction)	210,720	210,620		210,620	
HA #7631 – Water truck (purchase)	314,580	314,580		314,580	
KG #7769 – Bulldozer (overhaul)	35,410	840		840	
ZG #7841 – Sewage truck (purchase)	288,860	288,860		288,860	
KO #8057 – Dump truck (purchase)	253,630	253,630		253,630	
KO #8069 – Bulldozer (overhaul)	54,580	54,570		54,570	
PX #8134 – Water truck (purchase)	317,650	317,650		317,650	
PH #8232 – Water truck (purchase)	312,010	312,010		312,010	
PH #8242 – Sewage truck (purchase)	290,020	290,020		290,020	
PH #8268 – Compactor (purchase)	250,300	250,300		250,300	
MU #8332 – Water truck (overhaul)	315,520	315,520		315,520	
MU #8342 – Sewage truck (overhaul)	69,270	69,050		69,050	
MU #8368 – Compactor (purchase)	250,940	250,940		250,940	
GW #8457 – Dump truck (purchase)	243,080	243,080		243,080	
GW #8468 – Compactor (purchase)	249,660	249,660		249,660	
	<u>4,002,071</u>	<u>3,967,170</u>	<u>–</u>	<u>3,967,170</u>	<u>–</u>
	<u>4,008,071</u>	<u>4,276,790</u>	<u>2,835,094</u>	<u>7,111,884</u>	<u>–</u>

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

December 31, 2019

	2019	2018
	<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, 2019

	2019	2018
	\$	\$
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, 2019

	2019	2018
	\$	\$
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, 2019

	2019	2018
	\$	\$
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