

Kativik Regional Government

**Annual Report
December 31, 2021**

Kativik Regional Government

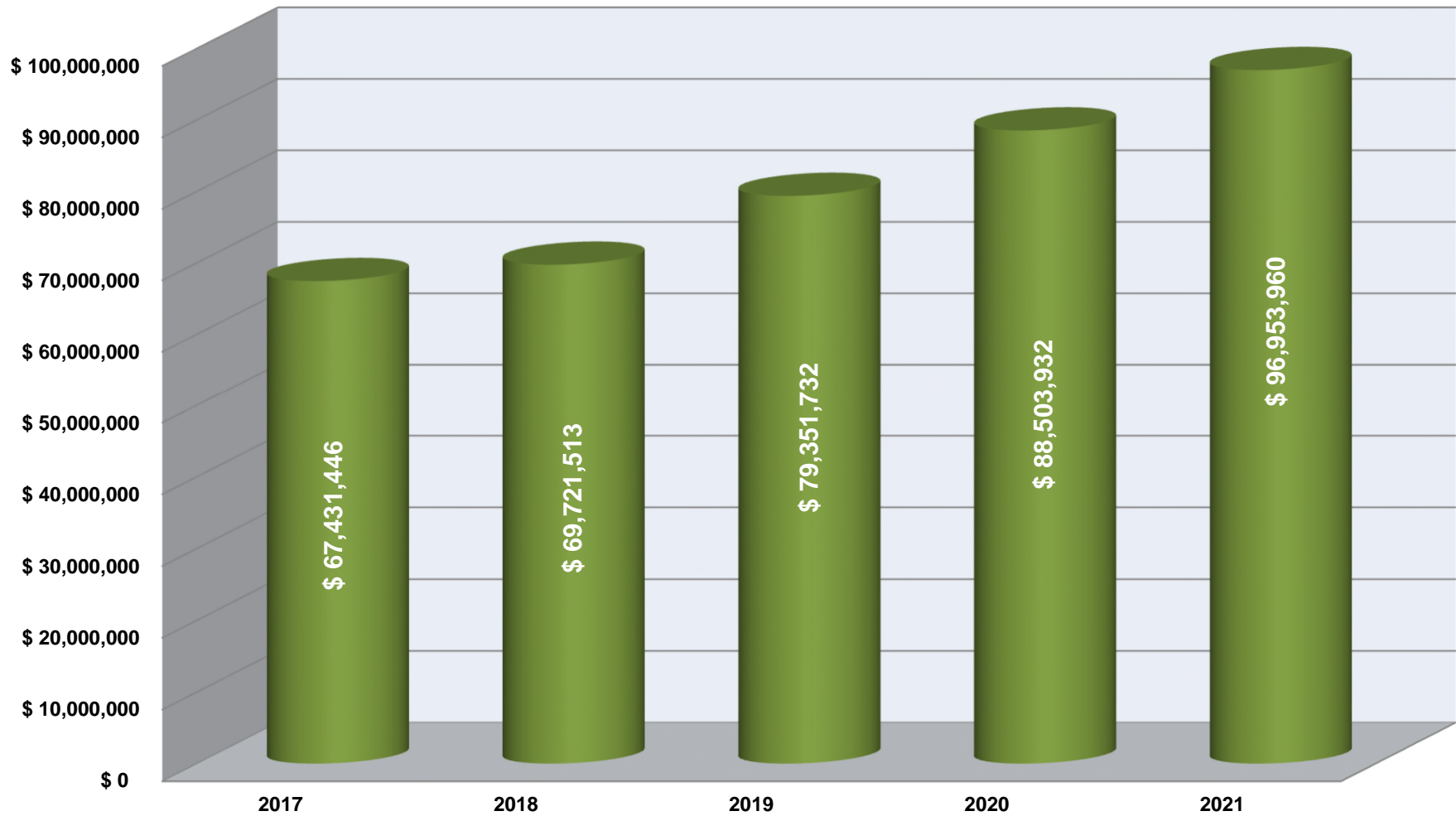
Annual Report December 31, 2021

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

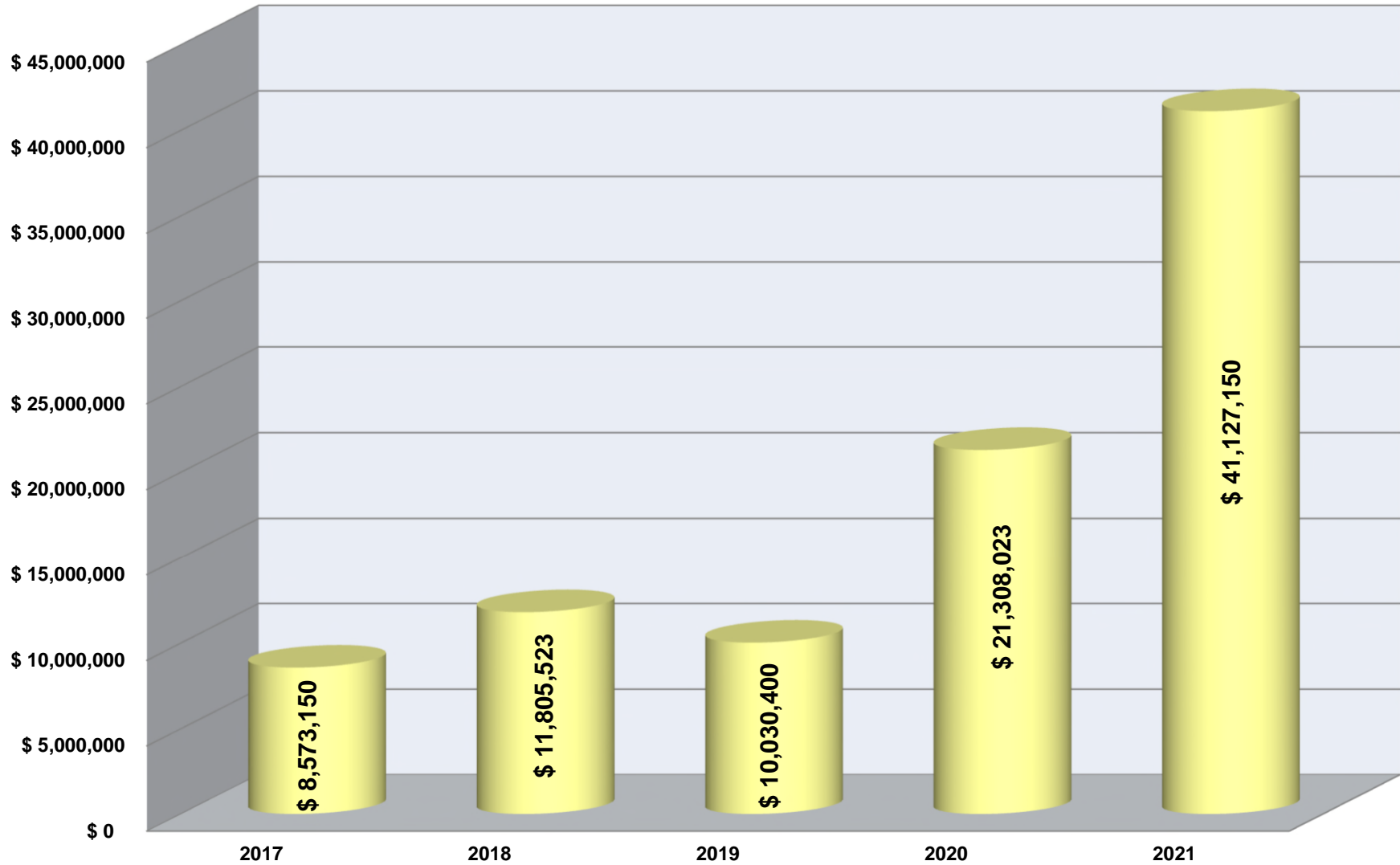
TABLE OF CONTENTS

Revenue – Block Funding (Secrétariat aux affaires autochtones)	1
Accumulated Operating Surplus – Block Funding	2
Total Contributions – Block Funding 2004-2021	3
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2021	4
Accumulated Operating Surplus Excluding Block Funding	5
Net Accumulated Financial Reserves	6
Sources of Revenue 2021	7
Expenditure 2021	8

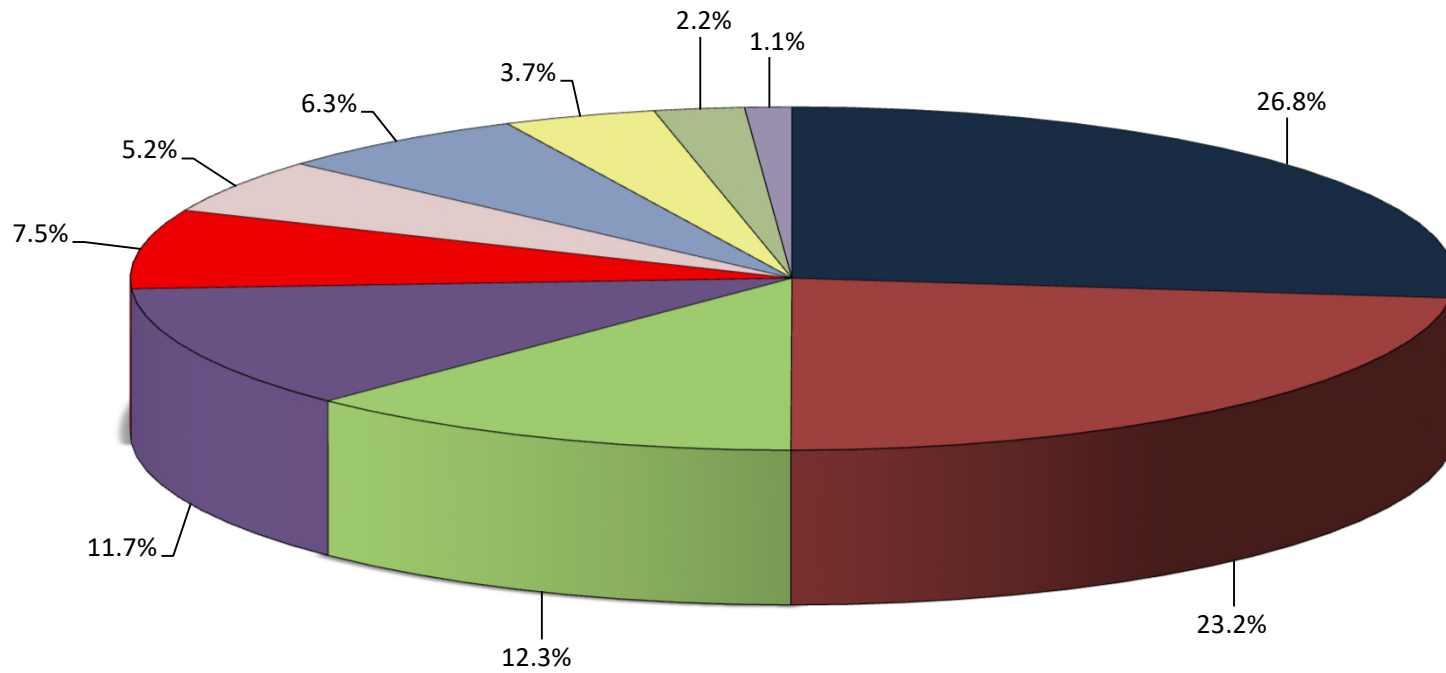
**Revenue - Block Funding
(Secrétariat aux affaires autochtones)**



Accumulated Operating Surplus - Block Funding

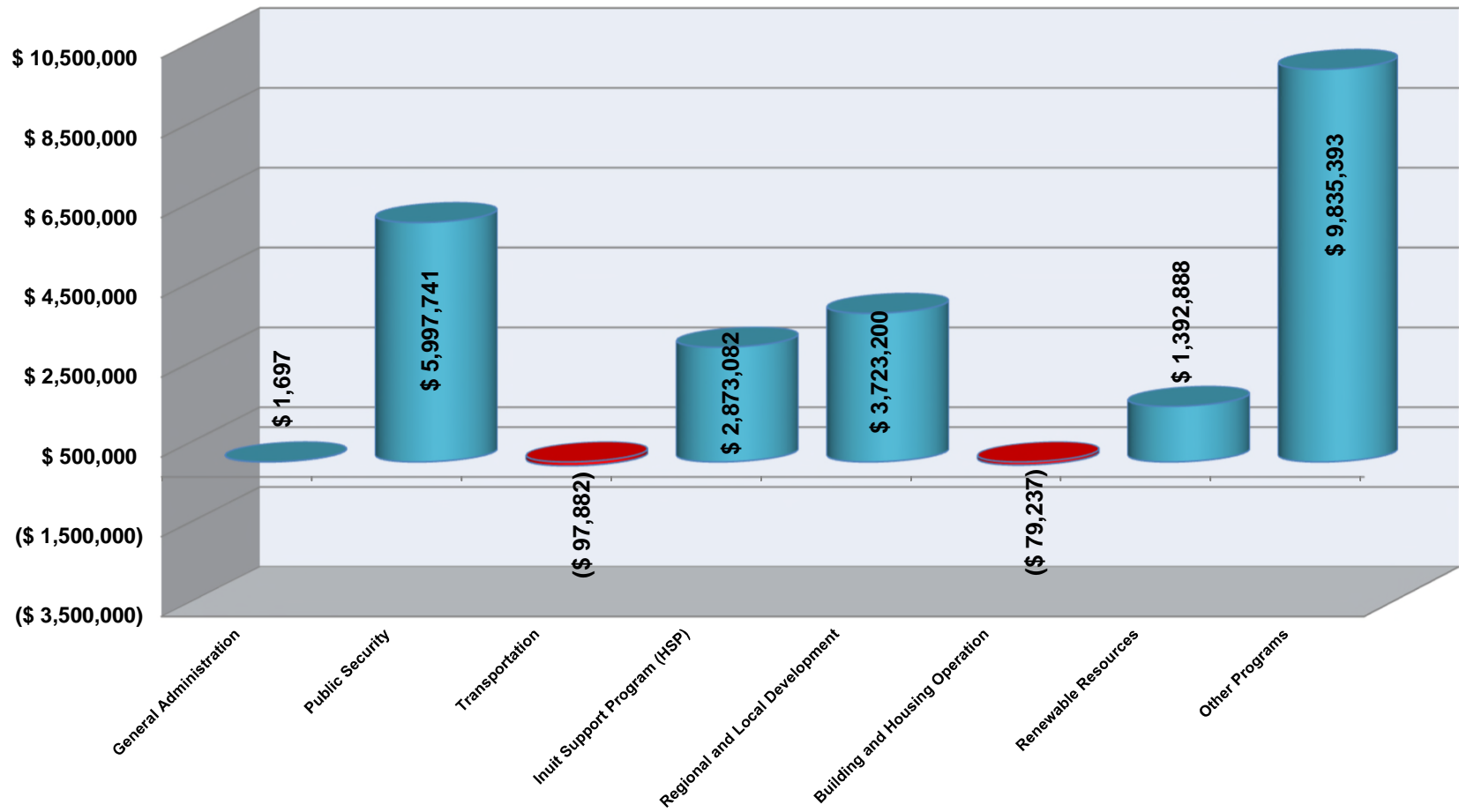


Total Contributions - Block Funding 2004-2021

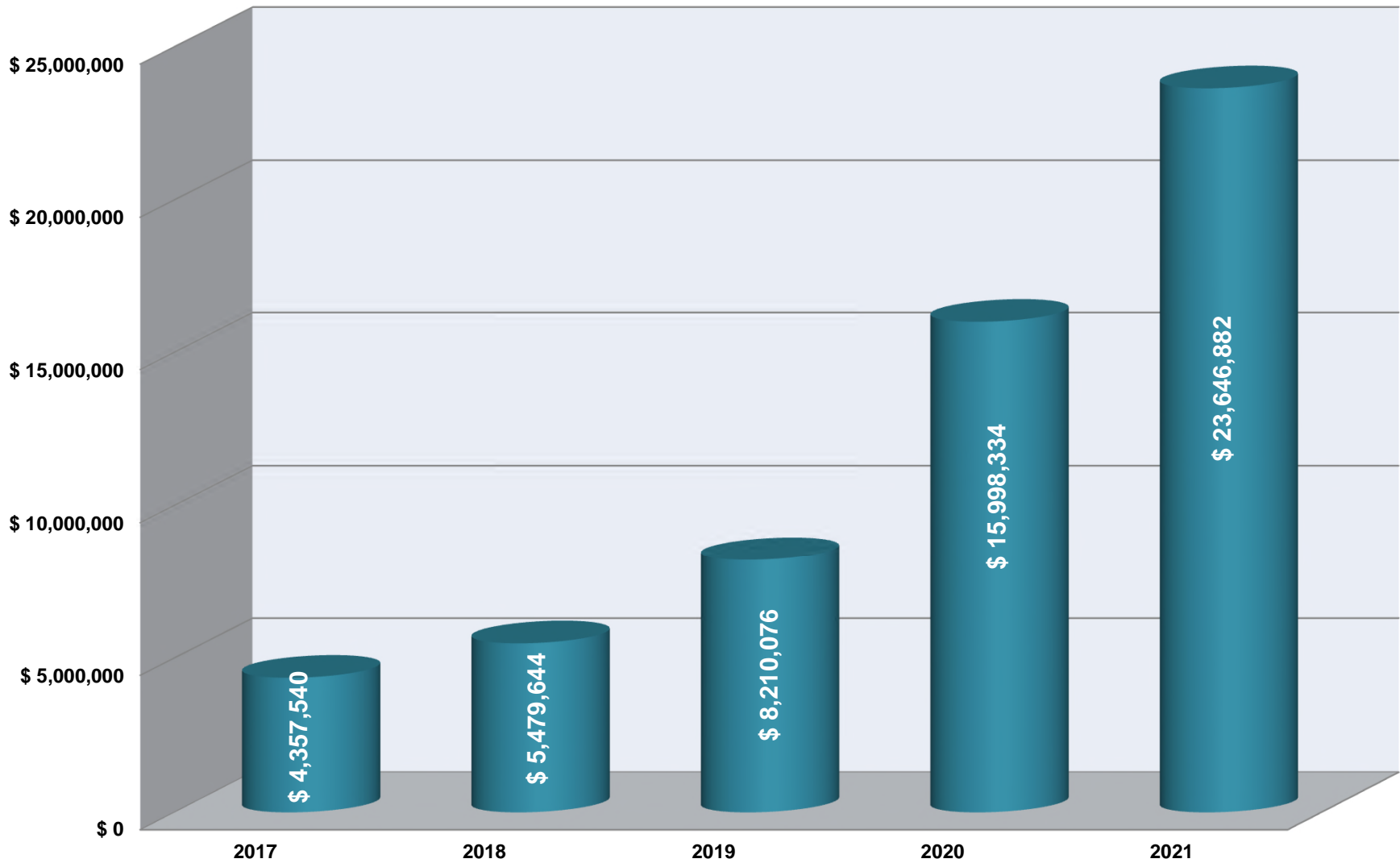


- Child Care Programs (26.8%)
- Transportation (23.2%)
- Municipal Affairs (12.3%)
- Renewable Resources (11.7%)
- Sustainable Employment (7.5%)
- Regional and Local Development (5.2%)
- Financial Reserves (6.3%)
- Public Security (3.7%)
- Recreation (2.2%)
- Other Programs (1.1%)

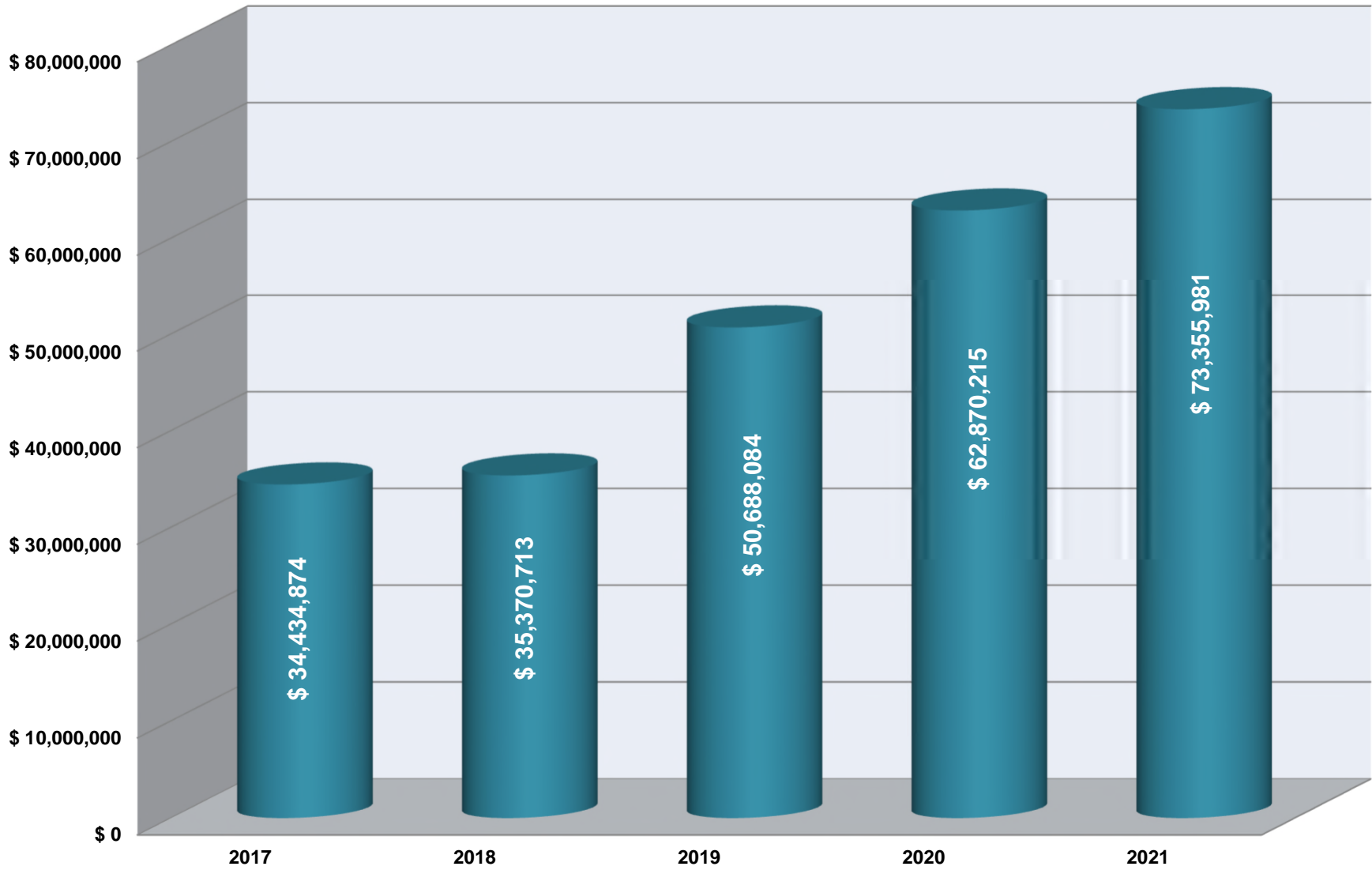
Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2021



Accumulated Operating Surplus Excluding Block Funding

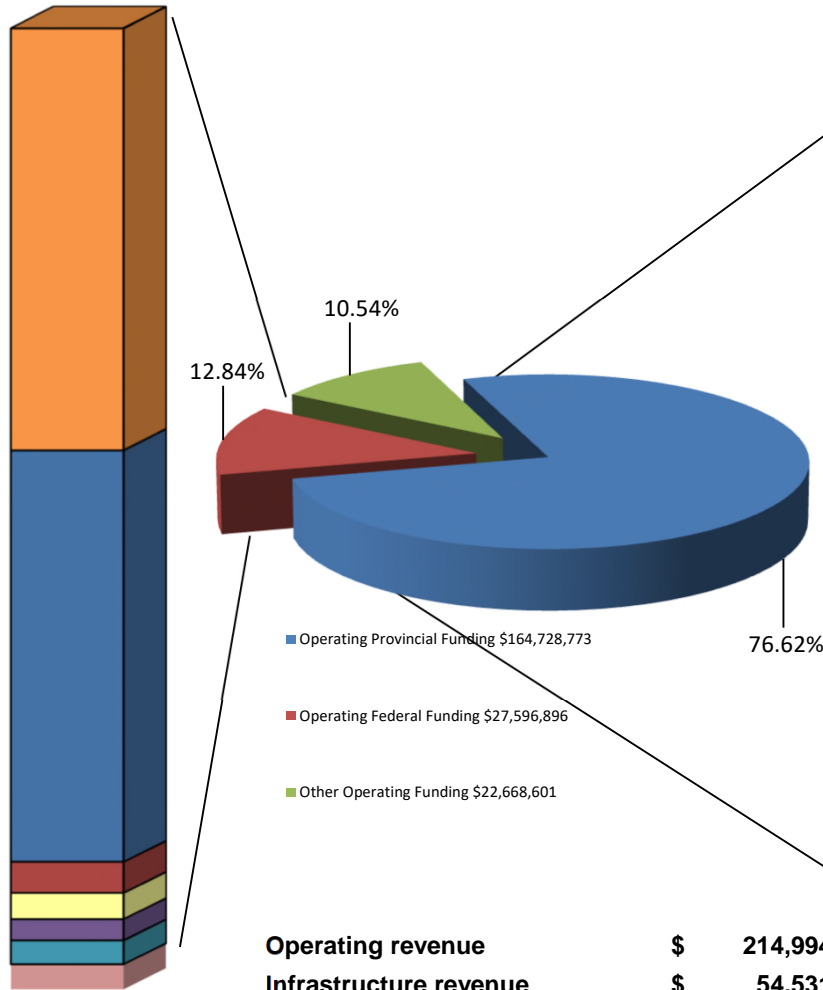


Net Accumulated Financial Reserves



Sources of revenue 2021

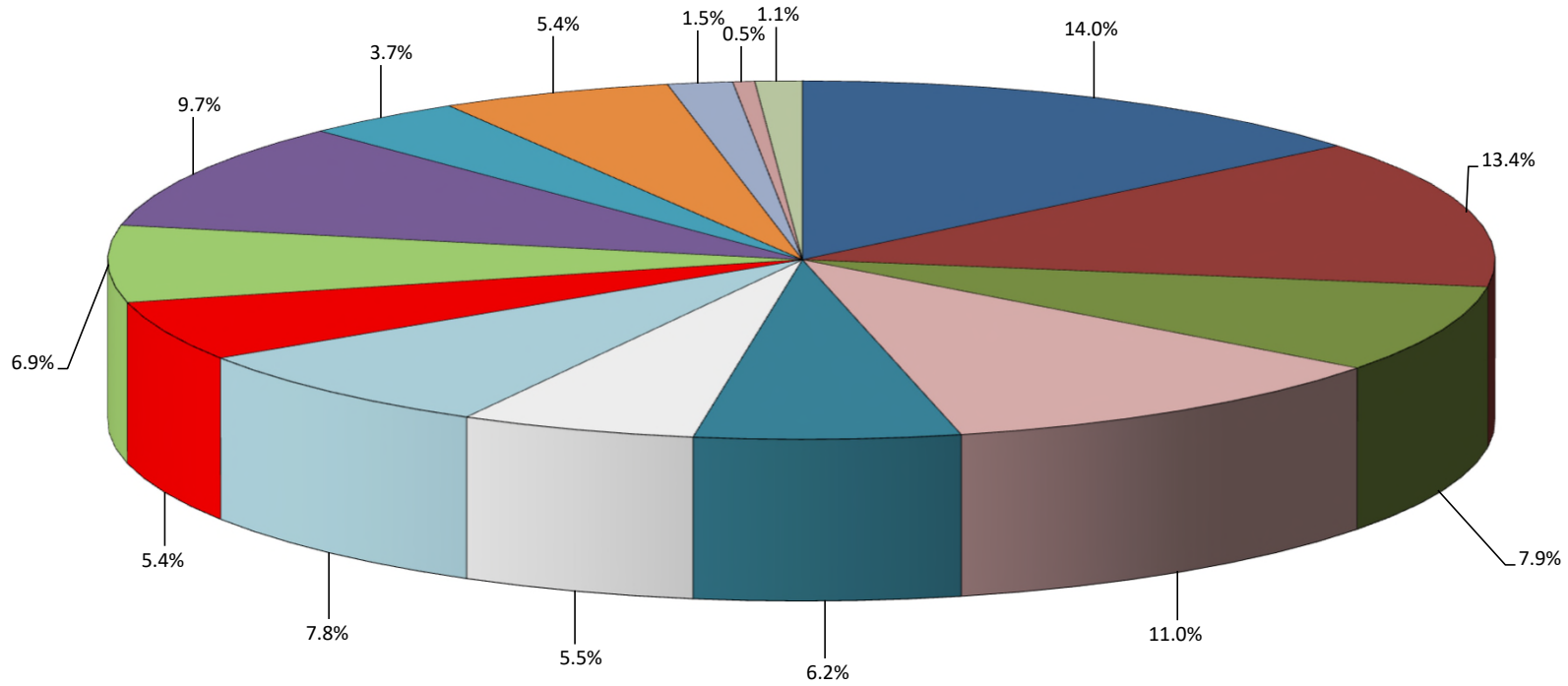
- Employment and Social Development Canada (ESDC) (5.61%) \$12,064,268
- Public Safety Canada (5.48%) \$11,776,052
- Indigenous and Northern Affairs Canada (0.43%) \$916,883
- Health Canada (0.36%) \$771,607
- Transport Canada (0.29%) \$627,986
- Department of Fisheries and Oceans Canada (DFO) (0.33%) \$701,507
- Other Federal Contributions (0.34%) \$738,593



Operating revenue	\$ 214,994,270
Infrastructure revenue	\$ 54,531,583
Total revenue	\$ 269,525,853

- Secrétariat aux affaires autochtones (58.75%) \$126,305,398
- Ministère de la Sécurité publique (8.51%) \$18,290,752
- Ministère de l'Énergie et des Ressources naturelles (4.50%) \$9,676,045
- Ministère des Affaires municipales et de l'Habitation (2.11%) \$4,541,783
- Ministère des Transports (0.39%) \$844,094
- Sanarrutiik Amendment #3 - Ungaluk (0.35%) \$755,195
- Emploi-Québec (0.63%) \$1,351,548
- Ministère de la Justice (0.49%) \$1,046,660
- Ministère des Forêts, de la Faune et des Parcs (0.24%) \$505,327
- Other provincial contributions (0.65%) \$1,411,971

Expenditure 2021



- Child Care Programs (14.0%)
- Public Security (13.4%)
- Sustainable Employment (7.9%)
- Transportation (11.0%)
- Municipal Affairs (6.2%)
- Renewable Resources (5.5%)
- General Administration (7.8%)
- Building and Housing Operation (5.4%)
- Inuit Support Program for Hunting, Fishing and Trapping Activities (6.9%)
- Nunavik Cost of Living Reduction (9.7%)
- Sanarrutik Agreement (3.7%)
- Tamaani Internet Services (5.4%)
- Regional and Local Development (1.5%)
- Recreation (0.5%)
- Other Programs (1.1%)

Kativik Regional Government
Financial Statements
December 31, 2021

TABLE OF CONTENTS

Independent Auditor's Report	1
Financial Statements	
Statement of Financial Position	4
Statement of Variation of Net Financial Assets (Net Debt)	5
Statement of Accumulated Operating Surplus (Deficit)	6
Statement of Financial Reserves and Reserved Funds	7
Statement of Surplus (Deficit) for the Year	8
Operating Surplus (Deficit) for the Year for Fiscal Purposes	10
Investing Surplus (Deficit) for the Year for Fiscal Purposes	11
Cash Flow Statement	12



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, 2021, 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, 2021, 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 11, 2022

¹ CPA auditor, CA public accountancy permit no. A121667

Kativik Regional Government
Statement of Financial Position

December 31, 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
FINANCIAL ASSETS		
Cash (Note 6)	117,789,870	98,819,849
Term deposits, interest rates varying from 0.1% to 1.07%, maturing in 2022	14,782,407	14,764,040
Contributions receivable	19,891,402	12,399,231
Accounts receivable	11,868,031	10,895,089
Investments and loans receivable (Note 3)	9,198,631	7,931,246
Long-term contributions to be recovered for repaying the long-term debt (Note 8 c))	178,926,301	193,576,615
	<u>352,456,642</u>	<u>338,386,070</u>
LIABILITIES		
Accounts payable and accrued liabilities	40,078,500	21,154,533
Deferred revenues (Note 7)	39,662,078	35,648,988
Long-term debt (Note 8 a))	188,737,700	204,616,015
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>268,572,570</u>	<u>261,513,828</u>
NET FINANCIAL ASSETS (NET DEBT)	<u>83,884,072</u>	<u>76,872,242</u>
NON-FINANCIAL ASSETS		
Capital assets (Note 4)	248,488,031	193,663,922
Other non-financial assets – prepaid expenses and inventories	3,338,430	2,163,037
	<u>251,826,461</u>	<u>195,826,959</u>
ACCUMULATED SURPLUS (DEFICIT)		
Accumulated operating surplus (deficit)	64,774,032	37,306,357
Financial reserves and reserved funds	23,061,238	44,837,076
	<u>87,835,270</u>	<u>82,143,433</u>
Net investment in long-term assets (Note 14)	247,875,263	190,555,768
	<u>335,710,533</u>	<u>272,699,201</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, 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
Surplus (deficit) for the year	<u>63,011,331</u>	<u>45,773,152</u>
Capital assets variation		
Acquisition of capital assets	(90,657,898)	(34,500,862)
Capital assets transferred to Northern Villages	21,986,823	5,581,060
Amortization of capital assets	13,846,967	14,252,249
	<u>(54,824,108)</u>	<u>(14,667,553)</u>
Other non-financial assets – prepaid expenses and inventories variation	<u>(1,175,393)</u>	<u>(380,240)</u>
	<u>(1,175,393)</u>	<u>(380,240)</u>
Variation of net financial assets (net debt)	7,011,830	30,725,359
Net financial assets (net debt), beginning of year	<u>76,872,242</u>	<u>46,146,883</u>
Net financial assets (net debt), end of year	<u>83,884,072</u>	<u>76,872,242</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, 2021

	Unappropriated surplus (deficit) (Appendix A) <u>\$</u>	Appropriated surplus (deficit) (Appendix A) <u>\$</u>	Balance, December 31, 2021 <u>\$</u>
<i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i>			
Balance, beginning of year	1,065,071	36,241,286	37,306,357
Surplus (deficit) for the year for fiscal purposes	<u>2,135,323</u>	<u>25,332,352</u>	<u>27,467,675</u>
Balance, end of year	<u><u>3,200,394</u></u>	<u><u>61,573,638</u></u>	<u><u>64,774,032</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, 2021

	Balance, January 1, 2021 \$	Transfer from operating activities – interest \$	Transfer from (to) operating activities – reserve \$	Transfer to investing activities \$	Balance, December 31, 2021 \$
FINANCIAL RESERVES					
Block Funding					
Child care centres – buildings	23,926,384	141,243	6,515,422		30,583,049
Litigation	273,692	1,616			275,308
Information systems	1,631,541	9,631	1,000,000		2,641,172
Other					
Ministère des Transports – vehicles and heavy equipment (Note 9 a))	5,876,298	34,689	541,000		6,451,987
Buildings and houses	16,839,152	88,437	1,021,561		17,949,150
Rolling stock – vehicles	130,287	769			131,056
Pivallutiit Northern Villages projects	28,925				28,925
Socio-economic development projects – Makigiarutiit I, II and III	7,411,482	46,704	(191,484)		7,266,702
Socio-economic development projects – balance available for future contributions (Note 10)	500,000		350,659		850,659
Treasury	13,651,767	80,589	(95,247)		13,637,109
Treasury – internal loans (Note 17)	(7,399,313)		940,177		(6,459,136)
Financial reserves	62,870,215	403,678	10,082,088	–	73,355,981
RESERVED FUNDS					
Financing of capital projects in progress (Appendix D)	(18,075,517)			(32,261,604)	(50,337,121)
Balances available under closed capital projects (Appendix F)	42,378				42,378
Reserved funds	(18,033,139)	–	–	(32,261,604)	(50,294,743)
	44,837,076	403,678	10,082,088	(32,261,604)	23,061,238

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, 2021

	2021		2020
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	3,404,227	2,936,143	2,417,123
Rental and housing charges	1,627,215	1,757,618	1,678,346
Service charges and sales of equipment	187,000	215,339	170,093
Internal supervision and management fees	765,211	652,211	1,061,768
Landing and airport terminal building fees	1,435,000	1,422,690	1,159,723
Interest	455,000	376,260	760,427
Internet communications	9,807,930	10,395,429	10,376,847
Recuperation of accumulated surplus of child care centres as of March 31	2,525,808	2,525,808	2,434,331
Other	1,141,821	1,451,036	1,934,084
	<u>21,349,212</u>	<u>21,732,534</u>	<u>21,992,742</u>
Contributions			
Provincial contributions	170,884,920	164,728,773	153,487,846
Federal contributions	45,368,826	27,596,896	34,636,392
Other	1,972,392	936,067	806,701
	<u>218,226,138</u>	<u>193,261,736</u>	<u>188,930,939</u>
Investments			
Ministère des Affaires municipales et de l'Habitation – long-term debt		8,902,000	14,419,000
Ministère des Affaires municipales et de l'Habitation		178,330	173,889
Ministère des Transports		61,263	21,460
Société de financement des infrastructures locales – TECQ Program		(340,400)	3,788,026
Secrétariat aux affaires autochtones		2,000,000	
Innovation, Science and Economic Development Canada		14,476,154	10,050,150
Makivik Corporation		1,343,897	
Northern Village of Kuujjuaraapik		(3,174)	6,188
Société du Plan Nord		21,187,269	2,934,171
Proceeds on insurance		6,725,213	
Other		1,031	
	<u>–</u>	<u>54,531,583</u>	<u>31,392,884</u>
	<u>239,575,350</u>	<u>269,525,853</u>	<u>242,316,565</u>

Kativik Regional Government
Statement of Surplus (Deficit) for the Year
Year ended December 31, 2021

	2021		2020
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
Expenditure			
Municipal Affairs	11,408,151	10,522,471	10,559,772
General Administration	14,707,419	13,212,902	12,505,971
Public Security	27,245,152	22,854,991	20,950,894
Transportation	20,021,157	18,784,806	18,619,226
Inuit Support Program for Hunting, Fishing and Trapping Activities	12,898,295	11,798,372	12,734,168
Regional and Local Development	5,103,388	2,581,259	3,377,721
Sustainable Employment	33,002,300	13,464,193	23,925,194
Building and Housing Operations	10,612,029	9,197,730	9,494,969
Recreation	1,562,063	867,679	979,066
Child Care Programs	29,468,098	23,877,790	21,234,905
Renewable Resources	14,326,645	9,370,292	9,559,101
Other Programs	42,148,869	33,908,654	32,573,767
Capital assets transferred to Northern Villages		22,226,416	5,776,410
Amortization of capital assets		13,846,967	14,252,249
	<u>222,503,566</u>	<u>206,514,522</u>	196,543,413
Surplus (deficit) for the year	<u><u>17,071,784</u></u>	<u><u>63,011,331</u></u>	<u><u>45,773,152</u></u>

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, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	17,071,783	63,011,331	45,773,152
Investment revenues	–	(54,531,583)	(31,392,884)
RECONCILIATION FOR FISCAL PURPOSES			
Capital assets			
Amortization of capital assets		13,846,967	14,252,249
Capital assets transferred to Northern Villages		22,226,416	5,776,410
	–	36,073,383	20,028,659
Loans and term deposits			
Capital repayment – loans receivable	1,270,000	1,004,075	1,278,239
Provision (recovery) for interest on loans receivable		(27,039)	(137,287)
Provision (recovery) for doubtful loans		(274,721)	(782,782)
Write-off of doubtful loans			290,211
	1,270,000	702,315	648,381
Financing			
Reimbursement of long-term debt	(24,780,314)	(24,780,314)	(23,689,640)
Ministère des Affaires municipales et de l'Habitation – long-term debt	15,681,360	15,681,360	14,622,765
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	22,240	22,240	21,635
Ministère des Transports – long-term debt	3,971,800	3,971,800	4,028,000
Ministère de la Sécurité publique – infrastructure (bonds repayment – capital)	650,700	650,700	724,000
Secrétariat aux affaires autochtones – long-term debt	1,081,886	1,081,886	1,060,288
Ministère de l'Éducation – long-term debt	2,144,328	2,144,328	2,036,051
	(1,228,000)	(1,228,000)	(1,196,901)
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(1,851,995)	(1,421,305)	(1,956,900)
Investing activities – investments in loans receivable (Note 5 b))	(3,250,000)	(1,969,700)	(195,500)
Investing activities – contribution to capital projects	(4,573,000)	(2,683,000)	(460,000)
Financial reserves and reserved funds	(11,408,802)	(10,485,766)	(12,182,131)
Appropriation from accumulated surplus – beginning of year	37,306,357		
	16,222,560	(16,559,771)	(14,794,531)
	16,264,560	18,987,927	4,685,608
Surplus (deficit) for the year for fiscal purposes	33,336,343	27,467,675	19,065,876

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, 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
REVENUE		
Revenue from investments		
Ministère des Affaires municipales et de l'Habitation – long-term debt	8,902,000	14,419,000
Ministère des Affaires municipales et de l'Habitation	178,330	173,889
Ministère des Transports	61,263	21,460
Société de financement des infrastructures locales – TECQ Program	(340,400)	3,788,026
Secrétariat aux affaires autochtones	2,000,000	
Innovation, Science and Economic Development Canada	14,476,154	10,050,150
Makivik Corporation	1,343,897	
Northern Village of Kuujjuaraapik	(3,174)	6,188
Société du Plan Nord	21,187,269	2,934,171
Proceeds on insurance	6,725,213	
Other	1,031	
	<u>54,531,583</u>	<u>31,392,884</u>
RECONCILIATION FOR FISCAL PURPOSES		
Expenditure		
Investment		
General administration	(70,222,035)	(22,951,117)
Transportation	(10,741,808)	(5,632,434)
Environmental health	(5,578,680)	(2,508,943)
Urban planning and regional development	(4,115,376)	(3,408,356)
Debt consolidation and refinancing costs	(239,593)	(195,350)
Research and economic development	(1,969,700)	(195,500)
	<u>(92,867,192)</u>	<u>(34,891,700)</u>
Appropriations		
Operating activities – acquisition of capital assets (Note 5 a))	1,421,305	1,956,900
Operating activities – investments in loans receivable (Note 5 b))	1,969,700	195,500
Operating activities – contribution to capital projects	2,683,000	460,000
	<u>6,074,005</u>	<u>2,612,400</u>
	<u>(86,793,187)</u>	<u>(32,279,300)</u>
Surplus (deficit) for the year for fiscal purposes	<u>(32,261,604)</u>	<u>(886,416)</u>

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

Kativik Regional Government
Cash Flow Statement
Year ended December 31, 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
OPERATING ACTIVITIES		
Surplus (deficit) for the year	63,011,331	45,773,152
Items not affecting liquidity		
Amortization of capital assets	13,846,967	14,252,249
Capital assets transferred to Northern Villages	22,226,416	5,776,410
	<u>99,084,714</u>	<u>65,801,811</u>
Net change in non-cash working capital items (Note 15)	13,296,551	20,458,328
Cash flows from operating activities	<u>112,381,265</u>	<u>86,260,139</u>
FINANCING ACTIVITIES		
Issuance of long-term debt	8,902,000	14,419,000
Refinancing of long-term debt	25,846,238	17,964,000
Capital repayment – long-term debt	(24,780,315)	(23,689,639)
Capital repayment – long-term debt refinancing	(25,846,238)	(17,964,000)
Long-term contributions to be recovered for repaying the long-term debt	14,650,314	8,073,740
Cash flows from financing activities	<u>(1,228,001)</u>	<u>(1,196,899)</u>
INVESTING IN CAPITAL ASSETS ACTIVITIES		
Acquisition of capital assets	(1,421,305)	(1,956,900)
Increase in capital projects in progress	(89,476,186)	(32,739,312)
Cash flows from investing in capital assets activities	<u>(90,897,491)</u>	<u>(34,696,212)</u>
INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES		
Decrease in term deposits	(18,367)	(147,102)
Investments and loans receivable	(1,267,385)	452,881
Cash flows from investing in loans and term deposits activities	<u>(1,285,752)</u>	<u>305,779</u>
Net increase in cash and cash equivalents	18,970,021	50,672,807
Cash and cash equivalents, beginning of year	<u>98,819,849</u>	<u>48,147,042</u>
Cash and cash equivalents, end of year	<u>117,789,870</u>	<u>98,819,849</u>
CASH AND CASH EQUIVALENTS		
Cash	<u>117,789,870</u>	<u>98,819,849</u>
	<u>117,789,870</u>	<u>98,819,849</u>

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

TABLE OF CONTENTS

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

Kativik Regional Government

Notes to Financial Statements

December 31, 2021

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.

Appropriated surplus

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

Kativik Regional Government
Notes to Financial Statements
 December 31, 2021

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2021, a provision for doubtful loans of \$605,071 (\$867,565 as at December 31, 2020), 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, and office and housing furniture	5 years
Construction equipment	5 years
Marine infrastructure	40 years

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.

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. 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 are 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, 2021

3 - INVESTMENTS AND LOANS RECEIVABLE

a) The investments and loans receivable are as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Loans receivable and investments approved under Regional and Local Development departments		
Makigiarutiit I and II (#77, #177 and #85) – loans receivable	2,494,081	2,849,866
Makigiarutiit I and II (#77, #177 and #85) – investments	2,879,059	2,870,600
Makigiarutiit III and IV (#88) – loans receivable	4,430,562	3,078,345
	9,803,702	8,798,811
Provision for doubtful loans	(605,071)	(867,565)
	9,198,631	7,931,246

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

	<u>\$</u>
2022	941,997
2023	935,864
2024	804,795
2025	831,695
2026	541,078
2027 and subsequent years	5,748,274
	9,803,703

All loans issued prior to January 1, 2021, for which the applicable repayment terms are not respected, have been classified under the 2027 and subsequent years.

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

b) The details of the investments and loans receivable 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)	2,363		2,363
Issued in 2008			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	91,942	273	92,215
Iniitsiaq Women's Shelter (\$210,704) (15 years – 3.25%)	11,119	31	11,150
Fort Chimo Cooperative Association – hotel expansion (\$250,000) (20 years – 3.5%)	84,461	251	84,712
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)	144,643	399	145,042
Issued in 2010			
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	72,136	15	72,151
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	75,818	16	75,834
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	71,707	183	71,890
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	61,251	13	61,264
Issued in 2011			
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	60,942	194	61,136
Great Whale Cooperative Association Kuujjuarapik (\$405,000) (15 years – 0.25%)	120,840		120,840
Quaqtaq Cooperative Association (\$370,000) (15 years – 0.25%)	112,418	24	112,442
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	70,746	15	70,761
Issued in 2013			
Nunabec Inc. (\$30,182) (10 years – 4.5%)	7,182	54	7,236
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	22,580	86	22,666

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2013			
Hébergement Communautaire Uvatitut (\$205,000) (15 years – 3.75%)	117,566	375	117,941
Hébergement Communautaire Uvatitut (\$250,000) (15 years – 0.25%)	119,181	25	119,206
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	234,498	392	234,890
Nunabec Inc. (\$197,718) (10 years – 1%)	43,904	73	43,977
Nunavik Enterprises (Kuujuaq) (\$500,000) (10 years – 3%)	112,336	286	112,622
Auberge Kuujuaq Inc. (\$250,000) (10 years – 4.49%)	61,326	461	61,787
Issued in 2014			
Auberge Kuujuaq Inc. (\$500,000) (10 years – 3%)	120,912	607	121,519
Auberge Kuujuaq Inc. (\$500,000) (10 years – 3%)	160,956	808	161,764
Auberge Kuujuaq Inc. (\$420,000) (10 years – 3%)	94,813	476	95,289
Arqivik Landholding Corporation Iqaluppik Hotel (\$500,000) (15 years – 3%)	480,595	1,225	481,820
Issued in 2015			
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	168,435	393	168,828
Arqivik Landholding Corporation (\$75,000) (5 years – 6%)	8,270	42	8,312
Issued in 2016			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	1,354	26	1,380
Tivic Inc. (\$113,000) (10 years – 2.5%)	58,562	124	58,686
Vincent Renaud (\$24,500) (6 years – 2.5%)	2,384	5	2,389
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	164,327	384	164,711
Issued in 2018			
Annituvik LHC (\$427,900) (15 years – 3.5%)	347,022	2,033	349,055
Qiniqtiq LHC (\$500,000) (20 years – 2.75%)	218,026	509	218,535
Payne Bay Cooperative Association (\$500,000) (15 years – 2.75%)	403,213	942	404,155

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)

	Principal \$	Accrued interest \$	Total \$
<u>Loans receivable (Continued)</u>			
Issued in 2019			
Peter G. May (\$15,000) (5 years – 3.7%)	8,017		8,017
Richard Moorhouse (\$50,000) (10 years – 3.75%)	49,981	4,092	54,073
Issued in 2020			
Société Kuujjuamiut Inc. (\$127,900) (5 years – 2.25%)	101,315	764	102,079
Issued in 2021			
Les Complexes Gadbois (\$670,000) (20 years – 3.25%)	664,786	1,835	666,621
Jeffrey Gordon (\$7,950) (1 year – 2.25%)	4,632	26	4,658
Nayumivik Landholding Corporation (\$1,000,000) (15 years – 3.75%)	980,650	3,123	983,773
Moorhouse Logistics and Expediting inc. (\$105,250) (6 years – 2.25%)	105,250	396	105,646
Holy Trinity Church (\$186,500) (20 years – 2.25%)	180,965	346	181,311
	<u>6,023,424</u>	<u>21,322</u>	<u>6,044,746</u>
<u>Loans and investments in default</u>			
Issued in 2005			
Punnik Camp Ltd. – Kuujjuaq – Camp acquisition (\$173,000) (10 years – 5.75%)	153,474	163,684	317,158
Issued in 2012			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	234,627	392	235,019
Issued in 2014			
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	6,398	734	7,132
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	4,680	50,019
Ikumak Services Inc. (\$125,000) (15 years – 3%)	123,377	5,996	129,373
Issued in 2015			
8523509 Canada Inc. – Kuujjuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	8,478	43,027
Issued in 2018			
Raymond Mickpegak (\$12,000) (4 years – 5.5%)	7,456	790	8,246
Issued in 2019			
Pourvoirie Johnny and Billy Cain (\$20,900) (5 years – 3.75%)	20,900	467	21,367
Issued in 2020			
Bobby Cain (\$64,261) (5 years – 2.25%)	64,261	2,002	66,263
	<u>690,381</u>	<u>187,223</u>	<u>877,604</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

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 2016			
Avataa Explorations & Logistics Inc. (\$166,800) (preferred shares, December 31, 2025 – 5.5%)	166,800	34,558	201,358
Issued in 2017			
Tasiujaq Cooperative Association (\$180,000) (shares – 10 years)	180,000		180,000
	2,846,794	34,558	2,881,352
	9,560,599	243,103	9,803,702
Provision for doubtful loans	(428,855)	(176,216)	(605,071)
	9,131,744	66,887	9,198,631

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

4 - CAPITAL ASSETS

			2021	2020
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Allavik building	13,081,832	11,433,291	1,648,541	1,948,799
Police stations	19,654,326	15,200,987	4,453,339	5,266,607
Other buildings and houses	46,744,946	28,801,795	17,943,151	20,190,177
Vehicles	10,344,628	8,550,410	1,794,218	1,923,075
Equipment and office furniture	3,393,846	3,343,238	50,608	39,097
Housing furniture	3,032,815	2,840,625	192,190	187,488
Telecommunication infrastructure	58,561,488	58,561,488		7,683,433
Construction equipment	2,404,346	2,060,013	344,333	489,415
Vehicles – transport (Note 9 a))	1,775,848	1,603,517	172,331	248,447
Heavy equipment – transport (Note 9 a))	10,198,087	6,953,410	3,244,677	3,127,045
Marine infrastructure	46,577,450	12,808,799	33,768,651	34,933,088
	<u>215,769,612</u>	<u>152,157,573</u>	<u>63,612,039</u>	76,036,670
Water points and plans for Northern Villages	545,000	545,000		
Capital projects in progress (Appendix D)	184,875,992		184,875,992	117,627,252
	<u><u>401,190,604</u></u>	<u><u>152,702,573</u></u>	<u><u>248,488,031</u></u>	<u><u>193,663,922</u></u>

The amortization expense for the year ended December 31, 2021 amounted to \$13,846,967 (\$14,252,248 in 2020).

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

5 - INVESTING ACTIVITIES

- a) The transfers to investing activities related to the acquisition of capital assets in 2021 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)	929		(725,555)	(724,626)
Building maintenance (#27)	(11,925)		(49,945)	(61,870)
KRG Houses (#74)	(66,949)			(66,949)
NPS – Operations (#205 to #223)	(11,232)		(488,577)	(499,809)
Uumajuit (#53)			(38,404)	(38,404)
Pingualuit Park – Operations (#59)	(5,865)			(5,865)
Allavik Building (#17)		(23,782)		(23,782)
	<u>(95,042)</u>	<u>(23,782)</u>	<u>(1,302,481)</u>	<u>(1,421,305)</u>

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

	2021	2020
	\$	\$
Makigiarutiit I and II (#77, #177 and #85) – loans and investments	186,500	127,900
Makigiarutiit III and IV (#88) – loans and investments	1,783,200	67,600
	<u>1,969,700</u>	<u>195,500</u>

6 - BANK OVERDRAFT

The KRG has authorized lines of credit that bear interest at prime rate (2.45%; 2.45% as at December 31, 2020) 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, \$12,000,000 for Isurruutiit Projects, \$5,000,000 for Tamaani Phase V, \$7,000,000 for Pivallutiit III, \$23,326,400 for the Police stations construction, \$500,000 for Sustainable Employment Programs, \$500,000 for the Nunavik Police Service and \$10,000,000 for the Fire Safety Cover Plan projects.

Also, the KRG has entered into a credit for foreign exchange contracts for an amount of \$15,000,000 for Tamaani Phase V. This facility was not used as at December 31, 2021.

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

7 - DEFERRED REVENUES

The deferred revenues are detailed as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Indigenous and Northern Affairs Canada (Sustainable Employment – Illiviq)	137,264	186,810
Indigenous and Northern Affairs Canada (#76)	137,688	137,688
Emploi-Québec (Sustainable Employment)	1,037,819	1,049,521
Employment and Social Development Canada (Sustainable Employment)	15,054,217	21,951,694
Employment and Social Development Canada (#43)		871,638
Makivik Corporation (#78)	1,445,808	1,089,058
Ministère de la Sécurité publique (#205 to #223)	5,789,797	2,752,731
Ministère de la Sécurité publique (#201)	16,577	187,500
Ministère des Forêts, de la Faune et des Parcs (#69)	2,570,005	2,570,186
Ministère des Forêts, de la Faune et des Parcs (#58)	1,842,038	
Ministère de l'Environnement et de la Lutte contre les changements climatiques (#64)	5,024,798	2,875,000
Environment and Climate Change Canada (#54)	77,205	
Secrétariat aux affaires autochtones (#16)	1,831,419	
Ministère de l'Énergie et des Ressources naturelles (#57)		34,142
Ministère de la Justice (#89)	483,817	
Public Safety Canada (#205 to #223)	1,855,076	1,605,075
Transport Canada (#312)	452,204	337,945
Makivik Corporation (#51)	1,870,000	
Other (#31)	36,346	
	<u>39,662,078</u>	<u>35,648,988</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT

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

		<u>2021</u>	<u>2020</u>
		\$	\$
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	<u>7,428,000</u>	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	<u>6,850,000</u>	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	<u>2,696,000</u>	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	<u>3,936,000</u>	3,936,000	3,936,000
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	3,385,000
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	3,724,000
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	2,224,000
Bonds, ninety-third series, issued October 28, 2015, bearing interest from 1.4% to 3.25% and maturing as follows Bonds, renewable as at October 28, 2025	<u>1,920,000</u>	1,920,000	1,920,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
	\$	\$
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, 2022	252,716	
Loans, due November 3, 2023	260,221	
Loans, due November 3, 2024	267,948	
Loans, due November 3, 2025	<u>275,905</u>	
	1,056,790	1,302,219
Bonds, ninety-sixth series, issued June 22, 2016, bearing interest from 1.2% to 2.55% and maturing as follows		
Bonds, renewable as at June 22, 2026	<u>2,550,000</u>	8,071,000
Bonds, ninety-ninth series, issued March 22, 2017, bearing interest from 1.2% to 2.85% and maturing as follows		
Bonds, due March 22, 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>	
	13,463,000	15,476,000
Bonds, hundredth series, issued May 24, 2017, bearing interest from 1.15% to 1.85% and maturing as follows		
Bonds, due May 24, 2022	699,000	
Bonds, renewable as at May 24, 2022	<u>3,909,000</u>	
	4,608,000	5,292,000
Bonds, hundred and first series, issued December 5, 2017, bearing interest from 1.75% to 2.35% and maturing as follows		
Bonds, due December 5, 2022	1,489,000	
Bonds, renewable as at December 5, 2022	<u>1,889,000</u>	
	3,378,000	4,824,000
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, 2022	1,657,000	
Bonds, due March 7, 2023	1,704,000	
Bonds, renewable as at March 7, 2023	<u>1,569,000</u>	
	4,930,000	6,541,000
Bonds, hundred and third series, issued June 6, 2018, bearing interest from 2% to 2.8% and maturing as follows		
Bonds, due June 6, 2022	1,014,000	
Bonds, due June 6, 2023	1,043,000	
Bonds, renewable as at June 6, 2023	<u>2,606,000</u>	
	4,663,000	5,649,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
	\$	\$
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, 2022	308,447	
Loans, due October 3, 2023	320,127	
Loans, due October 3, 2024	332,249	
Loans, renewable as at October 3, 2028	<u>1,459,668</u>	2,717,683
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, 2022	1,523,000	
Bonds, due November 1, 2023	1,570,000	
Bonds, renewable as at November 1, 2023	<u>2,078,000</u>	6,648,000
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, 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>	16,702,000
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, 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>	19,426,000
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, 2022	202,728	
Loans, due September 30, 2023	202,728	
Loans, due September 30, 2024	<u>202,725</u>	810,909

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
	\$	\$
Bonds, hundred and ninth series, issued November 27, 2019, bearing interest from 2% to 2.15% and maturing as follows		
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	9,487,000	19,964,000
Bonds, hundred and tenth series, issued April 1, 2020, bearing interest from 1.7% to 2.2% and maturing as follows		
Bonds, due April 1, 2022	877,000	
Bonds, due April 1, 2023	898,000	
Bonds, due April 1, 2024	918,000	
Bonds, due April 1, 2025	939,000	
Bonds, renewable as at April 1, 2025	5,511,000	10,000,000
Bonds, hundred and eleventh series, issued June 30, 2020, bearing interest from 0.9% to 1.25% and maturing as follows		
Bonds, due June 30, 2022	1,260,000	
Bonds, due June 30, 2023	1,280,000	
Bonds, due June 30, 2024	1,301,000	
Bonds, due June 30, 2025	1,322,000	
Bonds, renewable as at June 30, 2025	9,536,000	15,939,000
Bonds, hundred and twelfth series, issued December 8, 2020, bearing interest from 0.7% to 1% and maturing as follows		
Bonds, due December 8, 2022	937,000	
Bonds, due December 8, 2023	950,000	
Bonds, due December 8, 2024	963,000	
Bonds, due December 8, 2025	977,000	
Bonds, renewable as at December 8, 2025	1,693,000	6,444,000
Bonds, hundred and thirteenth series, issued March 10, 2021, bearing interest from 0.5% to 1.1% and maturing as follows		
Bonds, due March 10, 2022	2,173,000	
Bonds, due March 10, 2023	2,198,000	
Bonds, due March 10, 2024	2,223,000	
Bonds, due March 10, 2025	2,249,000	
Bonds, due March 10, 2026	2,275,000	
Bonds, renewable as at March 10, 2026	5,445,000	16,563,000

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT (Continued)

	<u>2021</u>	<u>2020</u>
	\$	\$
Bonds, hundred and fourteenth series, issued May 31, 2021, bearing interest from 0.5% to 1.1% and maturing as follows		
Bonds, due May 31, 2022	1,135,000	
Bonds, due May 31, 2023	1,157,000	
Bonds, due May 31, 2024	1,180,000	
Bonds, due May 31, 2025	1,203,000	
Bonds, due May 31, 2026	1,226,000	
Bonds, renewable as at May 31, 2026	<u>1,245,000</u>	7,146,000
Loans with Fédération des caisses Desjardins du Québec, issued August 31, 2021, bearing interest at 1.59% and maturing as follows		
Loans, due August 31, 2022	174,618	
Loans, due August 31, 2023	177,368	
Loans, due August 31, 2024	180,203	
Loans, due August 31, 2025	183,083	
Loans, due August 31, 2026	<u>185,966</u>	901,238
Bonds, hundred and sixteenth series, issued October 12, 2021, bearing interest from 0.65% to 1.4% and maturing as follows		
Bonds, due October 12, 2022	1,031,000	
Bonds, due October 12, 2023	1,049,000	
Bonds, due October 12, 2024	1,067,000	
Bonds, due October 12, 2025	1,086,000	
Bonds, due October 12, 2026	1,105,000	
Bonds, renewable as at October 12, 2026	<u>4,800,000</u>	10,138,000
Loans reimbursed or renewed during the year		26,646,204
	<u>188,737,700</u>	<u>204,616,015</u>

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

	<u>\$</u>
2022	45,420,509
2023	39,361,444
2024	46,322,125
2025	26,894,988
2026	18,831,966
2027 and subsequent years	11,906,668
	<u>188,737,700</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

8 - LONG-TERM DEBT (Continued)

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

	<u>2021</u>	<u>2020</u>
	\$	\$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation	152,760,792	159,321,152
Contribution from Northern Villages financed by the Ministère de l'Éducation – sports facilities	1,056,791	3,201,119
Contribution from Northern Villages financed by the Secrétariat aux affaires autochtones – sports facilities	3,929,910	5,011,796
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	1,597,600	1,922,000
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation – Programme d'infrastructures Québec-Municipalités – sports facilities	225,600	444,600
Contribution from the Ministère des Affaires municipales et de l'Habitation	22,908	45,148
Contribution from the Ministère des Transports	18,591,700	22,563,500
Contribution from the Ministère de la Sécurité publique	741,000	1,067,300
	<u>178,926,301</u>	<u>193,576,615</u>

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 \$9,813,421. 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 \$6,451,987 to the financial reserves as at December 31, 2021.
- b) In accordance with the Transport Canada agreement, other assets on the premises (inventory and assets totalling \$125,000) are to be considered as consumable items and are to be replaced by the KRG within the authorized operation budget. At the expiration of the agreement, the KRG will be responsible to transfer to Transport Canada assets of an equivalent value or to reimburse the amount representing the value of the shortages.

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

**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, 2021 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) (a)	
Kangirsuk Anglican Vestry	50,659
Qimutjuit Men Association of Kuujjuaraapik	300,000
Puvirnituaq Coop Association – apartment for employees	500,000
	<u>850,659</u>
Makigiarutiit III and IV (#88) (b)	
Puvirnituaq 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
Sakkuq Landholding Corporation of Kuujjuaraapik – office complex	1,000,000
YVP Pub & Grill	24,000
INUK Strength Gym	7,950
	<u>2,531,950</u>
	<u><u>3,382,609</u></u>

(a) An equivalent amount totalling \$850,659 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

(b) As at December 31, 2021, no financial reserve was set aside for the financing of these loans. However, the funding balance remaining in the agreement with the Secrétariat aux affaires autochtones for future loans amounted to \$16,695,614, with an accumulated surplus of \$2,276,066 as at December 31, 2021.

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, 2021, a total of \$1,235,075 was disbursed by the KRG to 13 communities, leaving an amount of \$28,925 to be disbursed. An equivalent amount (\$28,925) is set aside in the financial reserves.

Kativik Regional Government
Notes to Financial Statements
 December 31, 2021

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

Pivallutiit III

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital Projects Management (#28)). As at December 31, 2021, funding applications totalling \$11,980,000 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, 2021, funding applications totalling \$8,375,000 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;
- In November 2004 regarding the indexation of community and economic development project funding;
- In August 2006 regarding the creation of a fund to be used to prevent and combat crime, as well as to promote safe and healthy communities, in lieu of the Quebec commitment to construct and operate a detention facility in the region;
- In March 2008 regarding the hiring of wildlife conservation officers and wildlife protection assistants, as well as funding for wildlife and habitat research activities.

Kativik Regional Government
Notes to Financial Statements
 December 31, 2021

11 - SANARRUTIK AGREEMENT (Continued)

Tourism (Section 2.4)

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

A seven-year agreement was signed in 2020 with the Ministère des Forêts, de la Faune et des Parcs, consolidating the infrastructure work of all four parks, thus giving more latitude to the KRG to allocate financial resources based on requirements of the year.

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 the 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 2021, the KRG received \$8,599,860 (\$8,614,103 in 2020) from the Sanarrutik Agreement.

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

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
 December 31, 2021

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 ("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 ("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
 December 31, 2021

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. In 2021, an amendment was signed and an additional amount of \$20 million was committed. As at December 31, 2021, the total value of approved projects was \$117,454,848. The total expenditures incurred by the KRG under the agreement were \$98,426,286 (\$75,480,706 as at December 31, 2020), \$76,993,000 (\$68,091,000 as at December 31, 2020) have been financed through bonds and \$2 million have been disbursed by the Secrétariat aux affaires autochtones.

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, 2021, 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 have 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 KRG 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 13 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
December 31, 2021

13 - BLOCK FUNDING AGREEMENT (Continued)

In 2021, the indexed amount of \$96,953,960 (\$88,503,932 in 2020) 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>2021</u>	<u>2020</u>
	\$	\$
Investment in capital assets	248,488,031	193,663,922
Investment in loans receivable	9,198,631	7,931,246
Investment in long-term debt	(9,811,399)	(11,039,400)
Net investment in long-term assets, end of year	<u>247,875,263</u>	<u>190,555,768</u>

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

	<u>2021</u>	<u>2020</u>
	\$	\$
Balance, beginning of year	<u>190,555,768</u>	<u>175,144,197</u>
Additions		
Acquisition of capital assets	1,421,305	1,956,900
Increase in capital projects in progress	89,476,187	32,739,312
Acquisition of investments and loans receivable	1,969,700	195,500
Provision (recovery) for doubtful loans	274,721	782,782
Provision for interest on loans receivable	27,039	137,287
Write-off of doubtful loans		(290,211)
Increase in long-term contributions to be recovered for repaying the long-term debt	(14,650,314)	(8,073,740)
Capital repayments of long-term debt	50,626,553	41,653,639
	<u>129,145,191</u>	<u>69,101,469</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

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

	<u>2021</u>	<u>2020</u>
	\$	\$
Disposals		
Capital projects closed during the year	22,226,416	5,776,410
Amortization of capital assets	13,846,967	14,252,249
Capital repayments – loans receivable	1,004,075	1,278,239
Issuance of long-term debt	8,902,000	14,419,000
Refinancing of long-term debt	25,846,238	17,964,000
	<u>71,825,696</u>	<u>53,689,898</u>
Balance, end of year	<u>247,875,263</u>	<u>190,555,768</u>

15 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	<u>2021</u>	<u>2020</u>
	\$	\$
Contributions receivable	(7,492,171)	144,778
Accounts receivable	(972,942)	(3,638,519)
Other non-financial assets – prepaid expenses and inventories	(1,175,393)	(380,240)
Accounts payable and accrued liabilities	18,923,967	736,225
Deferred revenues	4,013,090	23,596,084
	<u>13,296,551</u>	<u>20,458,328</u>

16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS

- a) The KRG has entered into contractual obligations which, as at December 31, 2021, are as follows for the next year:

	<u>\$</u>
2022	4,422,600
	<u>4,422,600</u>

Kativik Regional Government
Notes to Financial Statements
December 31, 2021

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 2021 financial year, and amounting to \$5,066,759, a balance of \$2,459,647 was recorded as payable as at December 31, 2021 and is detailed as follows:

	<u>\$</u>
Northern Village of Kangiqsualujjuaq	183,812
Northern Village of Kuujjuaq	396,300
Northern Village of Tasiujaq	39,293
Northern Village of Aupaluk	55,468
Northern Village of Kangirsuk	121,254
Northern Village of Quaqtaq	93,716
Northern Village of Kangiqsujuaq	157,122
Northern Village of Salluit	585,551
Northern Village of Ivujivik	94,566
Northern Village of Akulivik	137,883
Northern Village of Puvirnituq	336,123
Northern Village of Inukjuak	13,140
Northern Village of Umiujaq	103,235
Northern Village of Kuujjuaraapik	142,184
	<u>2,459,647</u>

During the 2021 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, 2021

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 of these internal loans as at December 31, 2021 is detailed as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Issued in 2000		
Building extension (to be reimbursed by Allavik Building (#17)), bearing interest at 5%, matured during the year		180,000
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)	188,896	221,394
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	1,103,532	1,293,383
Issued in 2007		
Warehouse (to be reimbursed by Warehouse (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	1,180,404	1,345,323
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	224,747	256,148
Issued in 2009		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	2,274,908	2,501,155
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	186,039	204,541
Issued in 2011		
Police station projects (to be reimbursed by Police Stations – Building Operations (#14 and #204)), bearing interest at 5%, matured during the year		18,939
Issued in 2013		
Police stations in Kuujuaq and Kuujjuaraapik (to be reimbursed by Police Stations – Building Operations (#14)), bearing interest at 5% and maturing in December 2033 (\$1,828,728)	1,300,610	1,378,430
	6,459,136	7,399,313

Kativik Regional Government
Notes to Financial Statements
 December 31, 2021

17 - FINANCIAL RESERVE – TREASURY (Continued)

The reimbursements for the next years are detailed as follows:

	<u>\$</u>
2022	778,713
2023	818,084
2024	859,446
2025	902,899
2026	948,549
2027 and subsequent years	<u>2,151,445</u>
	<u><u>6,459,136</u></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 \$1,062,893 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

Appendices

December 31, 2021

TABLE OF CONTENTS

Appendix A – Statement of Accumulated Operating Surplus (Deficit) by Department	1
Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department	
Block Funding	
Block Funding (#100)	4
Municipal Affairs	
Elected Members and Officers (#10 and #11)	6
Technical Assistance Program (#22, #24 and #26)	7
Long-Term Debt Financing (#9)	8
Land Use Master Plan (#29)	9
General Administration	
Administration (#12)	10
Finance Services (#15)	11
Legal Services (#20)	12
Communications (#19)	13
Human Resources (#48)	14
Training Program (#47)	15
Capital Projects Management (#28)	16
Network and Internet Management (#13)	17
Public Security	
NPS – Operations (#205 to #223)	18
NPS – Prison Guarding Services (#255 to #273)	20
NPS – Transportation of Detained Persons (#295)	21
NPS – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	22
NPS – Crime Prevention (#201)	23
Civil Security – Operations (#25)	24
Search and Rescue Boat Maintenance (#296)	25
Fire Fighter Training Program (#298)	26
Nunavik Search and Rescue Initiative (#297)	27

Kativik Regional Government

Appendices

December 31, 2021

TABLE OF CONTENTS (Continued)

Transportation	
Transport Québec Airports (#310, #311, #313 to #324)	28
Transport Canada Airport (#312)	30
Marine Infrastructure Maintenance (#331)	32
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33
Regional Public Transit (#79)	34
Inuit Support Program for Hunting, Fishing and Trapping Activities	
HSP – Administration Program (#50)	36
HSP – Regional Fund (#51)	37
HSP – Local Fund (#52)	39
Regional and Local Development	
Regional Development Fund – Administration (#71)	40
Regional Development Fund – Projects (#72)	41
Community Economic Development Organization (CEDO) (#76)	42
Makigiarutiit I and II (#77, #177 and #85)	43
Makigiarutiit III and IV (#88)	44
Inuit Business and Tourism Contributions (#78)	46
Elders Committee (#80)	47
Improving Living Conditions of Seniors (#83)	48
Equity between Women and Men (#84)	49
Food Sector Development (#86)	50
Social Economy (#87)	51
Regions Support Fund (#172)	52
Business Equity Fund (#175)	53
Sustainable Employment	
Sustainable Employment – Federal Programs	54
Sustainable Employment – Provincial Programs	55

Kativik Regional Government

Appendices

December 31, 2021

TABLE OF CONTENTS (Continued)

Building and Housing Operations	
Allavik Building (#17)	56
Housing Units (Bo-Plex Houses) (#70)	57
Courthouse (#18)	58
KRG Houses (#74)	59
KRG other Nunavik Buildings (#75)	60
Warehouse (#73)	61
Police Stations – Building Operations (#14 and #204)	62
Building Maintenance (#27)	63
Recreation	
Recreation Coordination (#30)	64
Arctic Winter Games (#35)	65
Cirqiniq (#34)	66
Local Recreation Coordinators Training (#31)	67
Child Care Programs	
Child Care – Operations (#43)	68
Special Projects and Transfers to Child Care Centres (#44)	69
Renewable Resources	
Uumajuit (#53)	71
Protected Areas – MDDEP (#54)	72
Integrated Regional Plan (#55)	73
Cleaning of Abandoned Mining Exploration Sites (#57)	74
Climate Change (#61)	75
Environment (#64)	76
Development of Parks in Nunavik (#56)	77
Pingualuit Park – Operations (#59)	78
Pingualuit Park – Infrastructure (#58)	79

Kativik Regional Government

Appendices

December 31, 2021

TABLE OF CONTENTS (Continued)

Kuururjuaq Park – Operations (#63)	80
Kuururjuaq Park – Infrastructure (#60)	81
Tursujuq Park – Operations (#62)	82
Tursujuq Park – Infrastructure (#67)	83
Ulittaniujalik Park – Operations (#65)	84
Ulittaniujalik Park – Infrastructure (#69)	85
Other Programs	
Tamaani Internet Service (#7)	86
Sanarrutik Agreement (#16)	87
Sapummijit – Crime Victims Assistance Centre (#89)	89
Community Reintegration Officer (#90)	90
Nunivaat Statistics Program (#95)	91
Off Highway Vehicles (#91)	92
Nunavik Cost of Living Reduction (#96)	93
Treasury (#99)	94
Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects	95
Appendix D – Financing of Capital Projects in Progress	100
Appendix E – Analysis of Capital Projects Closed during the Year	107
Appendix F – Balances Available under Closed Capital Projects	110
Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages	111

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

Year ended December 31, 2021

	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	–	21,308,023	19,819,127	–	–	41,127,150
		–	21,308,023	19,819,127	–	–	41,127,150
MUNICIPAL AFFAIRS							
Elected Members and Officers (#10 and #11)	6						
Technical Assistance Program (#22, #24 and #26)	7						
Long-Term Debt Financing (#9)	8						
Land Use Master Plan (#29)	9						
		–	–	–	–	–	–
GENERAL ADMINISTRATION							
Administration (#12)	10			9,347,216	(9,347,216)		
Finance Services (#15)	11			(3,729,534)	3,729,534		
Legal Services (#20)	12			(786,210)	786,210		
Communications (#19)	13			(1,485,893)	1,485,893		
Human Resources (#48)	14			(1,641,020)	1,641,020		
Training Program (#47)	15	1,242,716		320,098		1,562,814	
Capital Projects Management (#28)	16			(1,561,117)		(1,561,117)	
Network and Internet Management (#13)	17			(2,009,217)	2,009,217		
		1,242,716	–	(1,545,677)	304,658	1,697	–
PUBLIC SECURITY							
NPS – Operations (#205 to #223)	18		3,910,676	6,648,047	(4,560,982)		5,997,741
NPS – Prison Guarding Services (#255 to #273)	20			(1,093,717)	1,093,717		
NPS – Transportation of Detained Persons (#295)	21			(1,734,925)	1,734,925		
NPS – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	22			(1,732,340)	1,732,340		
NPS – Crime Prevention (#201)	23						
Civil Security – Operations (#25)	24						
Search and Rescue Boat Maintenance (#296)	25						
Fire Fighter Training Program (#298)	26						
Nunavik Search and Rescue Initiative (#297)	27						
		–	3,910,676	2,087,065	–	–	5,997,741
TRANSPORTATION							
Transports Québec Airports (#310, #311, #313 to #324)	28						
Transport Canada Airport (#312)	30						
Marine Infrastructure Maintenance (#331)	32	(28,941)		(68,941)		(97,882)	
Usijit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	33						
Regional Public Transit (#79)	34						
		(28,941)	–	(68,941)	–	(97,882)	–
INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES							
HSP – Administration Program (#50)	36		720,491	123,935			844,426
HSP – Regional Fund (#51)	37		1,577,815	(141,659)	592,500		2,028,656
HSP – Local Fund (#52)	39						
		–	2,298,306	(17,724)	592,500	–	2,873,082

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

Year ended December 31, 2021

	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			185,498	(185,498)		
Regional Development Fund – Projects (#72)	41						
Community Economic Development Organization (CEDO) (#76)	42			(190,948)	190,948		
Makigiarutiit I and II (#77, #177 and #85)	43						
Makigiarutiit III and IV (#88)	44		1,725,856	620,210	(70,000)		2,276,066
Inuit Business and Tourism Contributions (#78)	46			441,450	(441,450)		
Elders Committee (#80)	47						
Improving Living Conditions of Seniors (#83)	48		280,223	125,611	(16,500)		389,334
Equity between Women and Men (#84)	49		84,998	69,673			154,671
Food Sector Development (#86)	50		450,702	11,314			462,016
Social Economy (#87)	51		253,256	114,064			367,320
Regions Support Fund (#172)	52						
Business Equity Fund (#175)	53		184,454	(110,661)			73,793
		–	2,979,489	1,266,211	(522,500)	–	3,723,200
SUSTAINABLE EMPLOYMENT							
Sustainable Employment – Federal Programs	54			(112,278)	112,278		
Sustainable Employment – Provincial Programs	55			112,278	(112,278)		
		–	–	–	–	–	–
BUILDING AND HOUSING OPERATIONS							
Allavik Building (#17)	56						
Housing Units (Bo-Plex Houses) (#70)	57	(109,210)		29,973		(79,237)	
Courthouse (#18)	58						
KRG Houses (#74)	59						
KRG other Nunavik Buildings (#75)	60						
Warehouse (#73)	61						
Police Stations – Building Operations (#14 and #204)	62						
Building Maintenance (#27)	63						
		(109,210)	–	29,973	–	(79,237)	–
RECREATION							
Recreation Coordination (#30)	64						
Arctic Winter Games (#35)	65						
Cirqiniq (#34)	66						
Local Recreation Coordinators Training (#31)	67						
		–	–	–	–	–	–
CHILD CARE PROGRAMS							
Child Care – Operations (#43)	68						
Special Projects and Transfers to Child Care Centres (#44)	69						
		–	–	–	–	–	–

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

Year ended December 31, 2021

	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)	71						
Protected Areas – MDDEP (#54)	72		373,919	533,962			907,881
Integrated Regional Plan (#55)	73		478,856	(87,732)			391,124
Cleaning of Abandoned Mining Exploration Sites (#57)	74						
Climate Change (#61)	75		103,256	(9,373)			93,883
Environment (#64)	76						
Development of Parks in Nunavik (#56)	77						
Pingualuit Park – Operations (#59)	78						
Pingualuit Park – Infrastructure (#58)	79						
Kuururjuaq Park – Operations (#63)	80			30,000	(30,000)		
Kuururjuaq Park – Infrastructure (#60)	81						
Tursujuq Park – Operations (#62)	82			40,000	(40,000)		
Tursujuq Park – Infrastructure (#67)	83						
Ulitianiujalik Park – Operations (#65)	84						
Ulitianiujalik Park – Infrastructure (#69)	85						
		–	956,031	506,857	(70,000)	–	1,392,888
OTHER PROGRAMS							
Tamaani Internet Service (#7)	86	3,886,114		1,319,600		5,205,714	
Sanarrutik Agreement (#16)	87		4,788,761	1,670,816			6,459,577
Sapummijit – Crime Victims Assistance Centre (#89)	89						
Community Reintegration Officer (#90)	90						
Nunivaat Statistics Program (#95)	91						
Off Highway Vehicles (#91)	92	(4,296)		(47,845)		(52,141)	
Nunavik Cost of Living Reduction (#96)	93	(3,921,312)		2,143,555		(1,777,757)	
Treasury (#99)	94			304,658	(304,658)		
		(39,494)	4,788,761	5,390,784	(304,658)	3,375,816	6,459,577
		1,065,071	36,241,286	27,467,675	–	3,200,394	61,573,638

Kativik Regional Government

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

Block Funding

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
BLOCK FUNDING (#100)			
Revenue			
Contributions			
Secrétariat aux affaires autochtones	96,953,960	96,953,960	88,503,932
	96,953,960	96,953,960	88,503,932
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,006,853	4,023,252	3,671,075
Technical Assistance Program (#22, #24 and #26)	3,526,538	3,172,162	3,066,425
Land Use Master Plan (#29)	1,724,540	1,573,956	1,044,039
NPS – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	2,643,755	2,405,828	2,023,970
Fire Fighter Training Program (#298)	719,378	309,851	177,548
Transports Québec Airports (#310, #311, #313 to #324)	20,314,569	20,035,959	19,256,139
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,196,855	1,196,854	1,161,974
Regional Public Transit (#79)	178,299	179,206	236,417
Regional Development Fund – Administration (#71)	499,250	262,813	551,705
Regional Development Fund – Projects (#72)	1,233,101	1,058,229	2,130,420
Sustainable Employment – Provincial Programs	7,234,558	4,761,096	6,254,131
Recreation Coordination (#30)	1,247,142	1,511,664	1,023,717
Cirqiniq (#34)	309,300	189,710	74,851
Arctic Winter Games (#35)	183,400		26,764
Local Recreation Coordinators Training (#31)	145,200		
Child Care – Operations (#43)	1,018,461	975,335	754,698
Special Projects and Transfers to Child Care Centres (#44)	17,719,152	16,402,701	18,059,262
Tursujuq Park – Operations (#62)	1,654,854	1,324,594	1,091,499
Pingualuit Park – Operations (#59)	1,700,421	1,336,358	1,130,765
Kuururjuaq Park – Operations (#63)	2,021,848	1,523,332	1,447,439
Ulittaniujalik Park – Operations (#65)	349,427	291,759	346,562
Uumajuit (#53)	1,261,147	1,001,839	1,744,705
Environment (#64)	1,935,333	1,489,474	1,411,764

Kativik Regional Government

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

Block Funding

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>BLOCK FUNDING (#100) (Continued)</i>			
Expenditure (Continued)			
Contributions to (Continued)			
Development of Parks in Nunavik (#56)	2,425,871	2,155,382	2,594,423
Community Reintegration Officer (#90)	776,114	698,479	691,017
	<u>76,280,366</u>	<u>68,134,833</u>	<u>70,226,309</u>
Surplus (deficit) for the year	<u>20,673,594</u>	<u>28,819,127</u>	<u>18,277,623</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – information system	(1,000,000)	(1,000,000)	(1,000,000)
Financial reserves and reserved funds – Child Care Centres	(8,000,000)	(8,000,000)	(6,000,000)
	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(7,000,000)</u>
Surplus (deficit) for the year for fiscal purposes	11,673,594	19,819,127	11,277,623
Accumulated surplus (deficit), beginning of year	21,308,023	21,308,023	10,030,400
Accumulated surplus (deficit), end of year	<u>32,981,617</u>	<u>41,127,150</u>	<u>21,308,023</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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i>			
Revenue			
Local sources			
Other		(900)	
	–	(900)	–
Contributions			
Contribution from Block Funding (#100)	4,006,853	4,023,252	3,671,075
	4,006,853	4,023,252	3,671,075
	4,006,853	4,022,352	3,671,075
Expenditure			
Salaries and fringe benefits	2,607,618	2,669,898	2,444,317
Travel and accommodation	198,000	176,153	87,579
Contracts	51,000	60,062	42,891
Training costs	17,931	17,931	18,245
Telecommunications	90,301	81,165	83,018
Public relations	22,000	31,955	6,215
Office and equipment rental	15,700	15,346	13,655
Vehicle operation costs	24,000	6,607	20,191
Administrative charges	522,600	522,600	523,300
Rental charges	227,849	227,849	223,382
Housing charges	155,290	155,290	152,245
Administrative costs	68,388	51,320	49,548
Insurance	6,176	6,176	6,489
	4,006,853	4,022,352	3,671,075
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,526,538	3,172,162	3,066,425
Training assistance subsidy	49,000	10,015	
	<u>3,575,538</u>	<u>3,182,177</u>	<u>3,066,425</u>
Expenditure			
Salaries and fringe benefits	1,119,284	1,044,676	1,064,442
Travel and accommodation	440,900	515,882	329,453
Contracts	335,200	190,571	254,872
Training costs	207,662	15,473	101,683
Telecommunications	34,724	33,194	33,238
Administrative charges	445,400	445,400	375,700
Rental charges	42,652	42,652	41,816
Housing charges	169,395	169,395	118,953
Administrative costs	101,321	50,349	49,259
Purchase of materials	104,500	104,585	127,009
Shared maintenance expenses	360,000	360,000	360,000
Contributions to Northern Villages	210,000	210,000	210,000
	<u>3,571,038</u>	<u>3,182,177</u>	<u>3,066,425</u>
Surplus (deficit) for the year	<u>4,500</u>	-	-
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(4,500)		
	<u>(4,500)</u>	-	-
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
LONG-TERM DEBT FINANCING (#9)			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	1,017	1,017	1,449
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	3,519,257	3,519,257	4,054,765
Secrétariat aux affaires autochtones	144,864	144,864	171,809
Ministère de la Sécurité publique	61,325	61,325	76,028
Ministère de l'Éducation	91,665	91,665	144,384
Ministère des Transports	504,094	504,094	636,897
	<u>4,322,222</u>	<u>4,322,222</u>	<u>5,085,332</u>
Expenditure			
Financing costs			
	<u>4,322,222</u>	<u>4,322,222</u>	<u>5,085,332</u>
	<u>4,322,222</u>	<u>4,322,222</u>	<u>5,085,332</u>
Surplus (deficit) for the year	–	–	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(23,552,314)	(23,552,314)	(22,492,739)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	15,681,360	15,681,360	14,622,765
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	22,240	22,240	21,635
Secrétariat aux affaires autochtones – long-term debt	1,081,886	1,081,886	1,060,288
Ministère de la Sécurité publique – long-term debt	650,700	650,700	724,000
Ministère de l'Éducation – long-term debt	2,144,328	2,144,328	2,036,051
Ministère des Transports – long-term debt	3,971,800	3,971,800	4,028,000
	–	–	–
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
Municipal Affairs

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
LAND USE MASTER PLAN (#29)			
Revenue			
Local sources			
Makivik Corporation	373,500	11,766	
	<u>373,500</u>	<u>11,766</u>	–
Contributions			
Contribution from Block Funding (#100)	1,724,540	1,573,956	1,044,039
	<u>1,724,540</u>	<u>1,573,956</u>	<u>1,044,039</u>
	<u>2,098,040</u>	<u>1,585,722</u>	<u>1,044,039</u>
Expenditure			
Salaries and fringe benefits	817,432	736,470	473,167
Travel and accommodation	69,000	56,736	26,593
Contracts	677,000	290,004	196,099
Training costs	3,928	5,715	3,051
Telecommunications	18,391	18,391	18,030
Administrative charges	224,900	224,900	162,200
Rental charges	14,591	14,591	14,305
Housing charges	195,734	195,734	120,064
Administrative costs	77,064	43,181	41,530
	<u>2,098,040</u>	<u>1,585,722</u>	<u>1,055,039</u>
Surplus (deficit) for the year for fiscal purposes	–	–	(11,000)
Internal transfers			11,000
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
ADMINISTRATION (#12)			
Revenue			
Local sources			
Administrative charges	12,606,071	12,588,501	11,646,600
Office supplies and telecommunication charges	900,474	900,474	882,746
Other		2,364	(1,430)
	<u>13,506,545</u>	<u>13,491,339</u>	<u>12,527,916</u>
Expenditure			
Salaries and fringe benefits	2,220,219	2,211,612	2,240,372
Travel and accommodation	87,800	42,915	9,263
Contracts	234,100	230,217	82,386
Training costs	12,097	12,097	15,528
Telecommunications	152,582	138,496	147,315
Office and equipment rental	49,401	25,623	44,619
Vehicle operation costs	90,500	415,275	89,451
Rental charges	333,416	333,416	326,760
Housing charges	170,528	170,528	173,544
Administrative costs	237,190	368,124	228,941
Insurance	53,779	32,420	45,401
Purchase of materials	39,500	136,264	89,209
Christmas activities		300	1,834
Contribution to Housing Units (Bo-Plex Houses) (#70)		26,836	37,685
	<u>3,681,112</u>	<u>4,144,123</u>	<u>3,532,308</u>
Surplus (deficit) for the year	<u>9,825,433</u>	<u>9,347,216</u>	<u>8,995,608</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets	(20,000)		
	<u>(20,000)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>9,805,433</u>	<u>9,347,216</u>	8,995,608
Internal transfers	<u>(9,805,433)</u>	<u>(9,347,216)</u>	(8,995,608)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
FINANCE SERVICES (#15)			
Revenue			
Local sources			
Other		600	
	–	600	–
Expenditure			
Salaries and fringe benefits	1,992,996	2,011,453	2,282,961
Travel and accommodation	11,200	600	611
Contracts	923,750	657,096	1,130,339
Training costs	10,987	11,106	14,174
Telecommunications	128,554	127,915	126,144
Rental charges	323,815	323,815	317,466
Other rental charges	4,500	3,126	2,012
Housing charges	177,014	177,014	200,477
Doubtful accounts		255,051	
Administrative costs	196,649	162,958	209,975
	3,769,465	3,730,134	4,284,159
Surplus (deficit) for the year for fiscal purposes	(3,769,465)	(3,729,534)	(4,284,159)
Internal transfers	3,769,465	3,729,534	4,284,159
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
LEGAL SERVICES (#20)			
Revenue			
Contributions			
Training assistance subsidy		10,842	
	–	10,842	–
Expenditure			
Salaries and fringe benefits	419,623	356,240	335,156
Travel and accommodation	32,000	12,290	368
Contracts	522,500	107,220	178,006
Training costs	4,055	3,345	2,691
Telecommunications	21,014	20,627	20,245
Rental charges	89,793	89,793	88,032
Housing charges	158,311	158,311	164,938
Administrative costs	58,223	49,226	42,794
	1,305,519	797,052	832,230
Surplus (deficit) for the year for fiscal purposes	(1,305,519)	(786,210)	(832,230)
Internal transfers	1,305,519	786,210	832,230
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
COMMUNICATIONS (#19)			
Revenue	—	—	—
Expenditure			
Salaries and fringe benefits	851,424	854,941	721,244
Travel and accommodation	46,600	29,086	25,739
Contracts	80,000	14,925	13,730
Translation costs	25,000	33,674	44,171
Training costs	7,495	6,805	15,971
Rental charges	54,998	54,998	53,920
Annual report	80,000	17,513	14,659
Telecommunications	28,520	26,509	25,796
Administrative costs	179,871	111,577	114,208
Public relations	50,000	25,285	53,202
Housing charges	310,580	310,580	258,480
	1,714,488	1,485,893	1,341,120
Surplus (deficit) for the year for fiscal purposes	(1,714,488)	(1,485,893)	(1,341,120)
Internal transfers	1,714,488	1,485,893	1,341,120
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>HUMAN RESOURCES (#48)</i>			
Revenue			
Contributions			
Training assistance subsidy		46,637	
	–	46,637	–
Expenditure			
Salaries and fringe benefits	800,829	840,636	1,070,815
Travel and accommodation	10,000	2,036	13,430
Contracts	530,000	315,208	286,523
Training costs	14,905	8,405	6,500
Rental charges	139,740	139,740	137,000
Housing charges	177,014	177,014	173,544
Telecommunications	31,924	29,569	29,120
Administrative costs	198,070	70,153	50,284
Advertising	88,000	54,176	12,501
Other settlement	100,000	50,720	94,925
	2,090,482	1,687,657	1,874,642
Surplus (deficit) for the year for fiscal purposes	(2,090,482)	(1,641,020)	(1,874,642)
Internal transfers	2,090,482	1,641,020	1,874,642
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>TRAINING PROGRAM (#47)</i>			
Revenue			
Local sources			
Training charges	347,251	347,251	354,417
	<u>347,251</u>	<u>347,251</u>	<u>354,417</u>
Expenditure			
Travel and accommodation	10,000	2,044	(1,483)
Contracts			10,238
Training costs	200,000	25,109	31,387
	<u>210,000</u>	<u>27,153</u>	<u>40,142</u>
Surplus (deficit) for the year	<u>137,251</u>	<u>320,098</u>	<u>314,275</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(1,379,967)		
	<u>(1,379,967)</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>(1,242,716)</u>	<u>320,098</u>	<u>314,275</u>
Accumulated surplus (deficit), beginning of year	<u>1,242,716</u>	<u>1,242,716</u>	<u>928,441</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>1,562,814</u>	<u>1,242,716</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>CAPITAL PROJECTS MANAGEMENT (#28)</i>			
Revenue			
Local sources			
Internal supervision and management fees	765,211	652,211	1,061,768
Other	63,000		
	<u>828,211</u>	<u>652,211</u>	<u>1,061,768</u>
Contributions			
Secrétariat aux affaires autochtones	252,000	252,000	252,000
	<u>252,000</u>	<u>252,000</u>	<u>252,000</u>
	<u>1,080,211</u>	<u>904,211</u>	<u>1,313,768</u>
Expenditure			
Salaries and fringe benefits	1,254,920	1,262,619	1,178,304
Travel and accommodation	121,000	94,089	72,494
Contracts	155,500	180,132	156,566
Training costs	17,783	7,783	8,081
Telecommunications	84,394	79,161	81,596
Vehicle operation costs	24,500	12,746	4,175
Administrative charges	162,000	162,000	142,400
Rental charges	138,056	138,056	135,349
Housing charges	317,041	317,041	285,002
Administrative costs	85,490	75,834	48,466
Insurance	11,296	13,733	46,541
Purchase of materials	19,000	122,134	49,804
	<u>2,390,980</u>	<u>2,465,328</u>	<u>2,208,778</u>
Surplus (deficit) for the year	<u>(1,310,769)</u>	<u>(1,561,117)</u>	<u>(895,010)</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(8,000)		
	<u>(8,000)</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>(1,318,769)</u>	<u>(1,561,117)</u>	<u>(895,010)</u>
Internal transfers	1,318,769		569,986
Accumulated surplus (deficit), beginning of year			325,024
Accumulated surplus (deficit), end of year	<u>–</u>	<u>(1,561,117)</u>	<u>–</u>

Kativik Regional Government

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

General Administration

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
NETWORK AND INTERNET MANAGEMENT (#13)			
Revenue			
Local sources			
Network internal charges	499,120	499,014	488,534
	<u>499,120</u>	<u>499,014</u>	488,534
Expenditure			
Salaries and fringe benefits	992,145	951,319	842,116
Travel and accommodation	111,800	100,973	36,102
Contracts	152,000	12,901	12,860
Training costs	6,257	6,257	6,668
Telecommunications	73,968	74,902	85,480
Rental charges	125,710	125,710	123,245
Housing charges	277,755	277,755	225,188
Purchase of materials	293,000	297,266	147,764
Computer and equipment supplies	570,000	441,464	220,523
Licences	233,500	115,112	74,929
Administrative costs	315,071	104,572	107,731
	<u>3,151,206</u>	<u>2,508,231</u>	1,882,606
Surplus (deficit) for the year	<u>(2,652,086)</u>	<u>(2,009,217)</u>	<u>(1,394,072)</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	400,000		
Investing activities – contribution to capital projects	(400,000)		
	<u>–</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>(2,652,086)</u>	<u>(2,009,217)</u>	<u>(1,394,072)</u>
Internal transfers	2,652,086	2,009,217	1,394,072
Accumulated surplus (deficit), beginning of year	<u>–</u>	<u>–</u>	<u>–</u>
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
Public Security

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>NPS – OPERATIONS (#205 TO #223)</i>			
Revenue			
Local sources		945	
Other		945	
	–	945	–
Contributions			
Public Safety Canada – tripartite	11,756,753	11,776,052	11,460,877
Ministère de la Sécurité publique – tripartite	10,852,384	10,870,201	10,579,271
Ministère de la Sécurité publique – bilateral	7,107,805	7,170,303	6,170,302
	<u>29,716,942</u>	<u>29,816,556</u>	<u>28,210,450</u>
	<u>29,716,942</u>	<u>29,817,501</u>	<u>28,210,450</u>
Expenditure			
Salaries and fringe benefits	13,876,287	11,924,299	12,104,226
Travel and accommodation	735,053	341,537	296,008
Contracts	305,905	569,843	160,069
Training costs	474,251	273,072	240,633
Telecommunications	210,681	822,278	227,332
Vehicle operation costs	1,496,965	481,711	685,414
Administrative charges	1,986,744	2,002,463	1,886,850
Rental charges	240,895	243,151	232,110
Rental charges – police stations	2,409,421	2,431,959	2,321,515
Housing charges	2,311,174	2,321,862	2,090,609
Office and equipment rental	37,035	28,912	16,800
Administrative costs	339,916	292,118	618,253
Insurance	49,479	106,534	49,647
Purchase of materials and prevention program	334,735	388,379	579,292
Search and rescue	3,792	104,857	19,808
Other settlement	4,221		165,428
	<u>24,816,554</u>	<u>22,332,975</u>	<u>21,693,994</u>
Surplus (deficit) for the year	<u>4,900,388</u>	<u>7,484,526</u>	<u>6,516,456</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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>NPS – OPERATIONS (#205 TO #223) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(379,074)	(499,809)	(357,835)
Financial reserves and reserved funds	(336,070)	(336,670)	(326,862)
	<u>(715,144)</u>	<u>(836,479)</u>	<u>(684,697)</u>
Surplus (deficit) for the year for fiscal purposes	4,185,244	6,648,047	5,831,759
Internal transfers			
Internal transfers – NPS – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	(1,650,968)	(1,732,340)	(1,074,916)
Internal transfers – NPS – Prison Guarding Services (#255 to #273)	(767,154)	(1,093,717)	(786,838)
Internal transfers – NPS – Transportation of Detained Persons (#295)	(2,086,762)	(1,734,925)	(1,491,652)
Accumulated surplus (deficit), beginning of year	<u>3,910,676</u>	<u>3,910,676</u>	<u>1,432,323</u>
Accumulated surplus (deficit), end of year	<u><u>3,591,036</u></u>	<u><u>5,997,741</u></u>	<u><u>3,910,676</u></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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>NPS – PRISON GUARDING SERVICES (#255 TO #273)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	255,000	255,000	255,000
	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>
Expenditure			
Salaries and fringe benefits	992,154	1,076,990	847,792
Prisoner meals and other		237,683	163,866
Administrative charges	30,000	30,000	30,000
Purchase of materials		4,044	180
	<u>1,022,154</u>	<u>1,348,717</u>	<u>1,041,838</u>
Surplus (deficit) for the year for fiscal purposes	<u>(767,154)</u>	<u>(1,093,717)</u>	<u>(786,838)</u>
Internal transfers – NPS – Operations (#205 to #223)	767,154	1,093,717	786,838
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u><u>–</u></u>	<u><u>–</u></u>	<u><u>–</u></u>

Kativik Regional Government

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

Public Security

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>NPS – TRANSPORTATION OF DETAINED PERSONS (#295)</i>			
Revenue	—	—	—
Expenditure			
Travel and accommodation	2,086,762	1,734,925	1,491,652
	2,086,762	1,734,925	1,491,652
Surplus (deficit) for the year for fiscal purposes	(2,086,762)	(1,734,925)	(1,491,652)
Internal transfers – NPS – Operations (#205 to #223)	2,086,762	1,734,925	1,491,652
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>NPS – REGIONAL SUPPORT SERVICES (COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)</i>			
Revenue	–	–	–
Expenditure			
Salaries and fringe benefits	1,572,149	1,540,000	1,044,587
Training costs	2,024	4,412	8,436
Travel and accommodation	12,497	162,825	15,312
Housing charges	64,298		
Purchase of materials		25,103	6,581
	1,650,968	1,732,340	1,074,916
Surplus (deficit) for the year for fiscal purposes	(1,650,968)	(1,732,340)	(1,074,916)
Internal transfers – NPS – Operations (#205 to #223)	1,650,968	1,732,340	1,074,916
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>NPS – CRIME PREVENTION (#201)</i>			
Revenue			
Local sources			
Other		6,800	11,184
	–	6,800	11,184
Contributions			
Sanarrutik Amendment (#3) – Ungaluk	1,213,638	755,195	613,652
Nunavik Regional Board of Health and Social			
Services	140,421	170,172	189,090
Ministère de la Sécurité publique	484,500	188,923	
	1,838,559	1,114,290	802,742
	1,838,559	1,121,090	813,926
Expenditure			
Salaries and fringe benefits	910,318	513,016	468,816
Travel and accommodation	160,588	44,767	35,444
Contracts	69,796	45	13,801
Training costs	55,622	19,331	28,099
Purchase of materials	251,584	240,518	25,835
Administrative costs	31,788	11,550	2,912
Housing charges	291,863	291,863	239,019
	1,771,559	1,121,090	813,926
Surplus (deficit) for the year for fiscal purposes	67,000	–	–
Internal transfers	(67,000)		
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, 2021

	<u>Budget</u>	<u>2021</u> Actual	<u>2020</u> Actual
	\$	\$	\$
CIVIL SECURITY – OPERATIONS (#25)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	2,643,755	2,405,828	2,023,970
Training assistance subsidy	10,000		73,414
	<u>2,653,755</u>	<u>2,405,828</u>	<u>2,097,384</u>
Expenditure			
Salaries and fringe benefits	806,473	864,888	737,701
Travel and accommodation	90,000	48,629	55,183
Contracts	115,000	35,067	49,493
Training costs	25,283	13,416	11,870
Telecommunications	52,755	40,295	39,905
Administrative charges	344,800	344,800	287,400
Housing charges	161,751	161,751	85,636
Rental charges	70,042	70,042	68,650
Vehicle operation costs	5,500		1,632
Administrative costs	96,263	40,763	25,642
Purchase of materials	62,000	24,076	5,406
Fire prevention week	35,000	6,213	3,804
Contributions to Northern Villages – fire prevention operations	755,888	755,888	741,062
	<u>2,620,755</u>	<u>2,405,828</u>	<u>2,113,384</u>
Surplus (deficit) for the year	<u>33,000</u>	–	(16,000)
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(33,000)		
Surplus (deficit) for the year for fiscal purposes	–	–	(16,000)
Internal transfers			16,000
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>SEARCH AND RESCUE BOAT MAINTENANCE</i>			
<i>(#296)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	347,900	139,872	46,199
Other	25,000		
	<u>372,900</u>	<u>139,872</u>	<u>46,199</u>
Expenditure			
Travel and accommodation		160	416
Boat preventive maintenance	155,900	90,472	18,607
Radar equipment	107,000		
Outboard motors	70,000		
Purchase of materials		270	
Insurance	40,000	48,970	27,176
	<u>372,900</u>	<u>139,872</u>	<u>46,199</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

Public Security

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>FIRE FIGHTER TRAINING PROGRAM (#298)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	719,378	309,851	177,548
Training assistance subsidy	94,520		51,238
	813,898	309,851	228,786
Expenditure			
Salaries and fringe benefits	111,106	112,444	118,716
Travel and accommodation	22,400	11,499	5,280
Training costs	331,619	49,358	(141)
Contracts	172,100	1,790	12,614
Administrative charges	93,800	93,800	41,100
Housing charges	33,958	33,958	33,292
Purchase of materials	26,000	498	11,351
Administrative costs	22,915	6,504	6,574
	813,898	309,851	228,786
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, 2021

	<u>Budget</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
	\$	\$	\$
<i>NUNAVIK SEARCH AND RESCUE INITIATIVE (#297)</i>			
Revenue			
Contributions			
Ministère de la Sécurité publique	446,422		
	<u>446,422</u>	-	-
Expenditure			
Travel and accommodation	162,000		
Purchase of materials	27,000		
Telecommunications	3,000		
Contracts	241,422		
Office and equipment rental	13,000		
	<u>446,422</u>	-	-
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)			
Revenue			
Local sources			
Service charges and other	36,000	32,844	8,272
	<u>36,000</u>	<u>32,844</u>	<u>8,272</u>
Contributions			
Contribution from Block Funding (#100)	20,314,569	20,035,959	19,256,139
Training assistance subsidy	95,000	74,005	55,896
Transports Québec			200
	<u>20,409,569</u>	<u>20,109,964</u>	<u>19,312,235</u>
	<u>20,445,569</u>	<u>20,142,808</u>	<u>19,320,507</u>
Expenditure			
Salaries and fringe benefits	9,077,805	9,645,471	9,155,074
Travel and accommodation	1,042,603	834,938	683,494
Contracts	891,367	610,562	486,534
Training costs	459,289	251,498	269,297
Telecommunications	189,561	228,126	219,169
Administrative charges	2,649,800	2,649,800	1,851,500
Rental charges	64,426	64,426	63,163
Housing charges	438,717	438,717	476,898
Purchase of materials	264,375	273,287	670,672
Shared maintenance expenses	600,000	600,000	600,000
Heating oil	1,089,185	850,154	970,146
Electricity	187,383	137,256	145,978
Insurance	397,102	401,972	261,738
Vehicle operation costs	1,055,333	932,576	1,195,458
Administrative costs	1,139,262	958,399	641,911
	<u>19,546,208</u>	<u>18,877,182</u>	<u>17,691,032</u>
Surplus (deficit) for the year	<u>899,361</u>	<u>1,265,626</u>	<u>1,629,475</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds		(541,000)	(693,109)
Investing activities – acquisition of capital assets (Note 5 a))	(127,161)	(30,120)	(366,976)
Investing activities – vehicles and heavy equipment (Note 5 a))	(772,200)	(694,506)	(569,390)
	(899,361)	(1,265,626)	(1,629,475)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
TRANSPORT CANADA AIRPORT (#312)			
Revenue			
Local sources			
Landing fees	760,000	844,445	589,147
Airport terminal building fees	675,000	578,245	570,576
Rental and service charges	37,729	35,964	28,464
Housing charges	384,504	384,504	376,968
Employees rental	40,000	41,119	41,155
Land leases	98,244	137,775	91,416
Concessions	22,800	5,700	7,600
Other	47,622	18,588	6,977
	<u>2,065,899</u>	<u>2,046,340</u>	<u>1,712,303</u>
Contributions			
Transport Canada – operations	1,200,216	627,986	1,249,864
Training assistance subsidy	22,650		
	<u>1,222,866</u>	<u>627,986</u>	<u>1,249,864</u>
	<u>3,288,765</u>	<u>2,674,326</u>	<u>2,962,167</u>
Expenditure			
Salaries and fringe benefits	1,097,935	951,711	1,115,736
Travel and accommodation	57,800	86,451	47,738
Contracts	233,250	71,579	84,418
Airport security services	235,750	152,327	144,878
Training costs	33,568	12,443	9,771
Telecommunications	40,818	40,452	37,558
Administrative charges	115,874	115,874	106,843
Rental charges	37,713	37,713	36,974
Housing charges	189,248	189,248	179,178
Purchase of materials	17,600	40,356	37,165
Heating oil	216,000	195,361	236,158
Electricity	54,000	46,655	38,246
Municipal services	164,000		144,602
Shared maintenance expenses	140,000	140,000	140,000
Insurance	23,019	23,227	15,834
Vehicle operation costs	231,000	182,806	358,144
Administrative costs	383,130	388,123	209,898
	<u>3,270,705</u>	<u>2,674,326</u>	<u>2,943,141</u>
Surplus (deficit) for the year	<u>18,060</u>	–	<u>19,026</u>

Kativik Regional Government

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

Transportation

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>TRANSPORT CANADA AIRPORT (#312)</i>			
<i>(Continued)</i>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(18,060)		(19,026)
	<u>(18,060)</u>	<u>–</u>	<u>(19,026)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government

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

Transportation

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
MARINE INFRASTRUCTURE MAINTENANCE			
(#331)			
Revenue			
Contributions			
Transport Canada	69,734		
	69,734	–	–
Expenditure			
Travel and accommodation			19,716
Contracts	40,793	68,941	
	40,793	68,941	19,716
Surplus (deficit) for the year for fiscal purposes	28,941	(68,941)	(19,716)
Accumulated surplus (deficit), beginning of year	(28,941)	(28,941)	(9,225)
Accumulated surplus (deficit), end of year	–	(97,882)	(28,941)

Kativik Regional Government

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

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>USJIIT – ADAPTED TRANSPORTATION OF HANDICAPPED PERSONS AND CERTAIN BASIC PUBLIC TRANSIT SERVICES (#350)</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,196,855	1,196,854	1,161,974
	1,196,855	1,196,854	1,161,974
Expenditure			
Northern Village of Kangiqsualujjuaq	78,584	78,584	76,873
Northern Village of Kuujjuaq	148,334	148,334	144,851
Northern Village of Tasiujaq	40,254	40,254	39,311
Northern Village of Aupaluk	36,553	36,552	35,243
Northern Village of Kangirsuk	71,182	71,182	70,633
Northern Village of Quaqtaq	53,278	53,278	51,833
Northern Village of Kangiqsujuaq	59,638	59,638	57,864
Northern Village of Salluit	102,932	102,932	99,985
Northern Village of Ivujivik	48,370	48,370	48,659
Northern Village of Akulivik	66,000	66,000	63,836
Northern Village of Puvirnituq	143,923	143,924	139,452
Northern Village of Inukjuak	136,794	136,794	128,929
Northern Village of Umiujaq	44,641	44,640	45,036
Northern Village of Kuujjuaraapik	88,072	88,072	83,469
Administrative charges	78,300	78,300	76,000
	1,196,855	1,196,854	1,161,974
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
REGIONAL PUBLIC TRANSIT (#79)			
Revenue			
Contributions			
Ministère des Transports	340,000	340,000	340,000
Contribution from Block Funding (#100)	178,299	179,206	236,417
Contribution from Regional Development Fund – Projects (#72)	50,000	50,000	50,000
	568,299	569,206	626,417
Expenditure			
Contracts	5,000	5,906	5,617
Administrative charges	23,300	23,301	30,800
Contribution to Northern Villages – operations – Kangiqsualujjuaq	30,766	30,766	33,615
Contribution to Northern Villages – operations – Kuujjuaq	106,090	106,090	115,912
Contribution to Northern Villages – operations – Tasiujaq	14,145	14,145	15,455
Contribution to Northern Villages – operations – Aupaluk	14,145	14,145	15,455
Contribution to Northern Villages – operations – Kangirsuk	31,827	31,827	34,774
Contribution to Northern Villages – operations – Quaqaq	21,218	21,218	23,183
Contribution to Northern Villages – operations – Kangiqsujaq	33,595	33,595	36,706
Contribution to Northern Villages – operations – Salluit	60,118	60,118	65,685
Contribution to Northern Villages – operations – Ivujivik	21,218	21,218	23,183
Contribution to Northern Villages – operations – Akulivik	21,218	21,218	23,183
Contribution to Northern Villages – operations – Puvirnituaq	67,191	67,191	73,412
Contribution to Northern Villages – operations – Inukjuak	67,191	67,191	73,412

Kativik Regional Government

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

Transportation

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>REGIONAL PUBLIC TRANSIT (#79) (Continued)</i>			
Expenditure (Continued)			
Contribution to Northern Villages – operations – Umiujaq	17,682	17,682	19,319
Contribution to Northern Villages – operations – Kuujjuaraapik	33,595	33,595	36,706
	<u>568,299</u>	<u>569,206</u>	<u>626,417</u>
Surplus (deficit) for the year	–	–	–
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
Inuit Support Program for Hunting, Fishing and Trapping Activities
Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
<i>HSP – ADMINISTRATION PROGRAM (#50)</i>			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,214,542	1,214,550	1,186,655
	<u>1,214,542</u>	<u>1,214,550</u>	<u>1,186,655</u>
Expenditure			
Salaries and fringe benefits	464,203	442,617	411,117
Travel and accommodation	64,000	8,816	17,072
Contracts	156,000	141,221	134,215
Training costs	8,568	1,568	1,916
Telecommunications	31,292	27,270	27,872
Administrative charges	100,000	100,000	100,000
Rental charges	37,040	37,040	36,313
Office and equipment rental	2,000	432	216
Warehouse rental charges	8,211	8,211	8,043
Other administrative charges	300,000	300,000	300,000
Administrative costs	38,488	23,440	22,324
	<u>1,209,802</u>	<u>1,090,615</u>	<u>1,059,088</u>
	<u>4,740</u>	<u>123,935</u>	<u>127,567</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(785,231)		
Investing activities – acquisition of capital assets	(5,000)		
	<u>(790,231)</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>(785,491)</u>	<u>123,935</u>	<u>127,567</u>
Internal transfers	65,000		
Accumulated surplus (deficit), beginning of year	<u>720,491</u>	<u>720,491</u>	<u>592,924</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>844,426</u>	<u>720,491</u>

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, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
<i>HSP – REGIONAL FUND (#51)</i>			
Revenue			
Local sources			
Makivik Corporation – fur, Inuit clothing and fuel initiatives	1,425,000	1,327,468	1,826,480
Contribution from Makigiarutiit I and II (#77, #177 and #85) – freezer	50,000	50,000	150,000
Other	846,350	1,271,178	1,808,924
	2,321,350	2,648,646	3,785,404
Contributions			
Ministère de l'Énergie et des Ressources naturelles	1,214,541	1,214,568	1,186,655
Training assistance subsidy	6,300	6,392	
	1,220,841	1,220,960	1,186,655
	3,542,191	3,869,606	4,972,059
Expenditure			
Fur, Inuit clothing and fuel initiatives			
Fur	400,000	328,376	365,567
Inuit clothing	610,000	501,002	510,859
Fuel – access assistance	340,000	273,336	275,054
Support for harvesting activities	225,000	225,000	675,000
	1,575,000	1,327,714	1,826,480
Other activities			
Administrative costs		589	
Access to remote areas	50,000	30,873	5,622
Search and rescue	125,000		57,315
Insurance	70,000	59,405	64,164
Inulirtait and Qulittak	300,000	225,842	248,991
Firearms and scuba diving training	40,000	4,171	5,634
Equipment	204,000	42,957	104,157
Youth and elders participation	30,000		
Country food inspection and processing facilities	25,000	20,740	7,838
Vehicle program	78,350	78,350	
Freezer maintenance	25,000		

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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>HSP – REGIONAL FUND (#51) (Continued)</i>			
Other activities (Continued)			
Freezer project	700,000	863,194	2,281,829
Project management	10,000	10,000	30,000
Fur projects	15,000	(232)	477
Boat maintenance	100,000	4,231	21,518
Boat project	700,000	793,338	469,269
Nunavik sewing project	522,500	522,500	
Safety training	420,150	27,593	12,000
	<u>3,415,000</u>	<u>2,683,551</u>	<u>3,308,814</u>
	<u>4,990,000</u>	<u>4,011,265</u>	<u>5,135,294</u>
Surplus (deficit) for the year	<u>(1,447,809)</u>	<u>(141,659)</u>	<u>(163,235)</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(722,506)		
	<u>(722,506)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(2,170,315)</u>	<u>(141,659)</u>	<u>(163,235)</u>
Internal transfers	592,500	592,500	274,999
Accumulated surplus (deficit), beginning of year	1,577,815	1,577,815	1,466,051
Accumulated surplus (deficit), end of year	–	<u>2,028,656</u>	<u>1,577,815</u>

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, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
HSP – LOCAL FUND (#52)			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	6,882,399	6,882,399	6,724,378
	<u>6,882,399</u>	<u>6,882,399</u>	<u>6,724,378</u>
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	489,074	489,074	483,036
Inuit Support Program of Kuujjuaq	998,626	998,626	989,396
Inuit Support Program of Tasiujaq	236,743	236,743	231,460
Inuit Support Program of Aupaluk	181,304	181,304	179,783
Inuit Support Program of Kangirsuk	339,061	339,061	334,415
Inuit Support Program of Quaqaq	273,023	273,023	270,319
Inuit Support Program of Kangiqsujuaq	425,074	425,074	416,538
Inuit Support Program of Salluit	750,372	750,372	723,397
Inuit Support Program of Ivujivik	275,062	275,062	268,316
Inuit Support Program of Akulivik	379,826	379,826	372,472
Inuit Support Program of Puvirnituq	854,321	854,321	823,948
Inuit Support Program of Inukjuak	864,512	864,512	834,764
Inuit Support Program of Umiujaq	295,851	295,851	291,550
Inuit Support Program of Kuujjuaraapik	389,201	389,201	376,077
Inuit Support Program of Chisasibi	130,349	130,349	128,907
	<u>6,882,399</u>	<u>6,882,399</u>	<u>6,724,378</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
REGIONAL DEVELOPMENT FUND –			
ADMINISTRATION (#71)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	499,250	262,813	551,705
	499,250	262,813	551,705
Expenditure			
Travel and accommodation	7,500	6,587	1,727
Contracts	5,000		866
Administrative charges	65,100	65,100	86,200
Translation costs	3,000	3,208	3,369
Telecommunications	3,000	2,420	2,621
Administrative costs	5,000		111
	88,600	77,315	94,894
Surplus (deficit) for the year for fiscal purposes	410,650	185,498	456,811
Internal transfers	(410,650)	(185,498)	(456,811)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
REGIONAL DEVELOPMENT FUND – PROJECTS (#72)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,233,101	1,058,229	2,130,420
	<u>1,233,101</u>	<u>1,058,229</u>	<u>2,130,420</u>
Expenditure			
Administrative charges	160,840	160,840	345,982
Enterprises support measures	100,000	21,060	23,654
Travel and accommodation	18,000		
Contribution to Elders Committee (#80)	144,261	102,396	82,176
Contribution to Improving Living Conditions of Seniors (#83)	100,000	100,000	75,000
Contribution to Equity between Women and Men (#84)	70,000	70,000	70,000
Contribution to Food Sector Development (#86)			125,000
Contribution to Social Economy (#87)			75,000
Contribution to Regions Support Fund (#172)	120,000	164,847	152,553
Contribution to Arctic Winter Games (#35)	60,000	13,346	60,000
Contribution to Regional Public Transit (#79)	50,000	50,000	50,000
Contribution to Tamaani Internet Service (#7)			362,500
Contributions	410,000		
Qarjuit AGM 2021		5,000	
Avataq Cultural Institute Inc. – arts secretariat		1,324	150,000
Makivik – Ivakkak dog race		30,000	30,000
Aarsiq Theatre		270,000	
Kuujuamiut Inc. – geothermal tests		11,498	
Northern Village of Inukjuak – acquisition of a public transit bus		100,000	
Previous years' contribution (cancellation)		(42,082)	528,555
	<u>1,233,101</u>	<u>1,058,229</u>	<u>2,130,420</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
Regional and Local Development

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
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	513,114	408,340	658,198
Travel and accommodation	18,000	2,268	14,189
Contracts	6,000	6	2,618
Training costs	3,026	3,026	4,281
Telecommunications	46,847	46,951	46,924
Office and equipment rental	44,800	50,357	41,644
Administrative charges	75,000	75,000	75,000
Rental charges	28,060	28,060	27,510
Housing charges	93,835	93,835	91,995
Administrative costs	37,221	33,858	32,394
	<u>865,903</u>	<u>741,701</u>	<u>994,753</u>
Surplus (deficit) for the year for fiscal purposes	(315,150)	(190,948)	(444,000)
Internal transfers	315,150	190,948	444,000
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 Regional and Local Development

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
MAKIGIARUTIIT I AND II (#77, #177 AND #85)			
Revenue			
Local sources			
Interest – loans receivable	90,000	93,083	82,832
	90,000	93,083	82,832
Expenditure			
Contracts	10,000		
Administrative charges	30,000	30,000	30,000
Contributions	400,000		
Contribution to HSP Regional Fund (#51)	50,000	50,000	150,000
Kangirsuk Anglican Vestry		170,061	
Qimutjuit Men Association of Kuujjuaraapik		213,000	
Direct expenses related to COVID-19			3,464
Previous years' contribution (cancellation)		(150,000)	163,385
Provision (recovery) for interest on loans receivable		(15,246)	(133,443)
Provision (recovery) for doubtful loans		(248,596)	(746,892)
Write-off of doubtful loans			257,652
	490,000	49,219	(275,834)
Surplus (deficit) for the year	(400,000)	43,864	358,666
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – loans receivable	670,000	565,653	618,259
Provision (recovery) for interest on loans receivable		(15,246)	(133,443)
Provision (recovery) for doubtful loans		(248,596)	(746,892)
Write-off of doubtful loans			257,652
	670,000	301,811	(4,424)
Appropriations			
Investing activities – investments in loans receivable (Note 5 b))	(250,000)	(186,500)	(127,900)
Financial reserves and reserved funds	26,000	(159,175)	(224,161)
	(224,000)	(345,675)	(352,061)
	446,000	(43,864)	(356,485)
Surplus (deficit) for the year for fiscal purposes	46,000	–	2,181
Internal transfers	(46,000)		(2,181)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
MAKIGIARUTIIT III AND IV (#88)			
Revenue			
Local sources			
Interest – loans receivable	95,000	92,904	95,537
	<u>95,000</u>	<u>92,904</u>	<u>95,537</u>
Contributions			
Secrétariat aux affaires autochtones – administration	242,100	242,100	242,100
Secrétariat aux affaires autochtones – programs	3,998,449	1,787,614	259,736
	<u>4,240,549</u>	<u>2,029,714</u>	<u>501,836</u>
	<u>4,335,549</u>	<u>2,122,618</u>	<u>597,373</u>
Expenditure			
Salaries and fringe benefits	113,672	110,633	115,180
Travel and accomodation	10,000	3,221	805
Telecommunications	4,904	4,904	4,808
Administrative charges	30,000	30,000	30,000
Contracts	10,000		875
Administrative costs	4,458	4,458	4,396
Contributions	300,000		
Willie and Daniel Gadbois		50,000	
INUK Strength Gym		13,250	
Les Complexes Gadbois		75,000	
Moorhouse Logistics and Expediting inc.		11,250	
Previous years' contributions		(137,136)	192,136
Provision (recovery) for doubtful loans		(26,125)	(35,890)
Provision (recovery) for interest on loans receivable		(11,793)	(3,844)
Write-off of doubtful loans			32,559
	<u>473,034</u>	<u>127,662</u>	<u>341,025</u>
Surplus (deficit) for the year	<u>3,862,515</u>	<u>1,994,956</u>	<u>256,348</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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
MAKIGIARUTIIT III AND IV (#88) (Continued)			
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – loans receivable	600,000	438,422	659,980
Provision (recovery) for doubtful loans		(26,125)	(35,890)
Provision (recovery) for interest on loans receivable		(11,793)	(3,844)
Write-off of doubtful loans			32,559
	<u>600,000</u>	<u>400,504</u>	<u>652,805</u>
Appropriations			
Investing activities – investments in loans receivable (Note 5 b))	(3,000,000)	(1,775,250)	(67,600)
Financial reserves and reserved funds	(3,118,371)		
	<u>(6,118,371)</u>	<u>(1,775,250)</u>	<u>(67,600)</u>
	<u>(5,518,371)</u>	<u>(1,374,746)</u>	<u>585,205</u>
Surplus (deficit) for the year for fiscal purposes	(1,655,856)	620,210	841,553
Internal transfers	(70,000)	(70,000)	(70,000)
Accumulated surplus (deficit), beginning of year	1,725,856	1,725,856	954,303
Accumulated surplus (deficit), end of year	<u>–</u>	<u>2,276,066</u>	<u>1,725,856</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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
INUIT BUSINESS AND TOURISM			
CONTRIBUTIONS (#78)			
Revenue			
Local sources			
Makivik Corporation	1,089,058	1,103,057	
	1,089,058	1,103,057	–
Expenditure			
Contributions	722,058		
Nunavik Mineral Exploration Fund – operational support	72,500	70,050	65,359
FCNQ – arts		85,791	
FCNQ – coop hotels		210,000	
LH – subsidiaries hotels		60,000	
Restaurants		30,000	
Northern Villages of Kuujjuaq and Kangirsuk – local transport services		28,000	
Interpreters and translators		24,000	
Nunavik Mineral Exploration Fund – sponsorship – Nunavik Mining Workshop		11,000	12,689
Avataq – Nunavik arts product development		72,766	
FCNQ – Nunavik arts marketing campaign		70,000	
Previous years' contribution (cancellation)			93,444
	794,558	661,607	171,492
Surplus (deficit) for the year for fiscal purposes	294,500	441,450	(171,492)
Internal transfers	(294,500)	(441,450)	171,492
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>ELDERS COMMITTEE (#80)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	144,261	102,396	82,176
Contribution from Sanarrutik Agreement (#16)	20,000	20,000	20,000
	<u>164,261</u>	<u>122,396</u>	<u>102,176</u>
Contributions			
Ministère de la Santé et des Services sociaux	80,630	80,631	79,056
	<u>80,630</u>	<u>80,631</u>	<u>79,056</u>
	<u>244,891</u>	<u>203,027</u>	<u>181,232</u>
Expenditure			
Salaries and fringe benefits	112,997	125,139	122,663
Travel and accommodation	55,500	19,468	9,249
Translation costs	5,000	2,530	3,302
Contracts	25,000	23,447	22,748
Rental charges	8,979	8,979	8,803
Elders representation	20,000	13,050	5,325
Administrative costs	12,511	5,510	4,334
Telecommunications	4,904	4,904	4,808
	<u>244,891</u>	<u>203,027</u>	<u>181,232</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
IMPROVING LIVING CONDITIONS OF SENIORS			
(#83)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	100,000	100,000	75,000
	100,000	100,000	75,000
Contributions			
Ministère de la Santé et des Services sociaux	165,534	165,534	165,534
	165,534	165,534	165,534
	265,534	265,534	240,534
Expenditure			
Administrative charges	5,000	5,000	5,000
Contributions	524,257		
Avataq Cultural Institute		107,423	
Northern Village of Kuujjuaq – incorporation of elders		3,500	
International Day of Elder Persons		24,000	
Previous years' contribution (cancellation)			408,081
	529,257	139,923	413,081
Surplus (deficit) for the year for fiscal purposes	(263,723)	125,611	(172,547)
Internal transfers	(16,500)	(16,500)	(16,500)
Accumulated surplus (deficit), beginning of year	280,223	280,223	469,270
Accumulated surplus (deficit), end of year	–	389,334	280,223

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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>EQUITY BETWEEN WOMEN AND MEN (#84)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	70,000	70,000	70,000
	70,000	70,000	70,000
Contributions			
Secrétariat à la condition féminine	105,000	105,000	105,000
	105,000	105,000	105,000
	175,000	175,000	175,000
Expenditure			
Contribution to Saturviit Inuit Women's Association	257,498	105,000	177,502
Contracts	2,500	327	
	259,998	105,327	177,502
Surplus (deficit) for the year for fiscal purposes	(84,998)	69,673	(2,502)
Accumulated surplus (deficit), beginning of year	84,998	84,998	87,500
Accumulated surplus (deficit), end of year	–	154,671	84,998

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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
FOOD SECTOR DEVELOPMENT (#86)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)			125,000
	–	–	125,000
Contributions			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	12,500	12,500	50,000
	12,500	12,500	50,000
	12,500	12,500	175,000
Expenditure			
Travel and accommodation	7,000		
Contracts	36,000	5,345	
Contributions	200,000		
Northern Village of Salluit – community greenhouse		70,000	
Previous years' contribution (cancellation)		(74,159)	64,035
	243,000	1,186	64,035
Surplus (deficit) for the year	(230,500)	11,314	110,965
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(220,202)		
	(220,202)	–	–
Surplus (deficit) for the year for fiscal purposes	(450,702)	11,314	110,965
Accumulated surplus (deficit), beginning of year	450,702	450,702	339,737
Accumulated surplus (deficit), end of year	–	462,016	450,702

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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>SOCIAL ECONOMY (#87)</i>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)			75,000
	–	–	75,000
Contributions			
Ministère de l'Économie et de l'Innovation	35,000	117,500	100,000
	35,000	117,500	100,000
	35,000	117,500	175,000
Expenditure			
Travel and accommodation	10,000	88	7,429
Contracts	6,000	3,348	4,704
Contributions	272,256		229,000
	288,256	3,436	241,133
Surplus (deficit) for the year for fiscal purposes	(253,256)	114,064	(66,133)
Accumulated surplus (deficit), beginning of year	253,256	253,256	319,389
Accumulated surplus (deficit), end of year	–	367,320	253,256

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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
REGIONS SUPPORT FUND (#172)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	120,000	164,847	152,553
	120,000	164,847	152,553
Contributions			
Ministère des Affaires municipales et de l'Habitation	480,000	293,061	412,745
	480,000	293,061	412,745
	600,000	457,908	565,298
Expenditure			
Contributions			
Avataq Cultural Institute			318,463
Elders coordinators	600,000	457,908	246,835
	600,000	457,908	565,298
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>BUSINESS EQUITY FUND (#175)</i>			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada			95,000
	–	–	95,000
Expenditure			
Administrative charges	10,000	10,000	10,000
Contributions	174,454		
Willie and Daniel Gadbois		51,930	
Nunawild Inc.		48,731	
Previous years' contribution (cancellation)			179,592
	<u>184,454</u>	<u>110,661</u>	<u>189,592</u>
Surplus (deficit) for the year for fiscal purposes	<u>(184,454)</u>	<u>(110,661)</u>	<u>(94,592)</u>
Internal transfers			(70,000)
Accumulated surplus (deficit), beginning of year	<u>184,454</u>	<u>184,454</u>	<u>349,046</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>73,793</u>	<u>184,454</u>

Kativik Regional Government

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

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS</i>			
Revenue			
Local sources			
Interest income	20,000	2,466	13,046
	<u>20,000</u>	<u>2,466</u>	<u>13,046</u>
Contributions			
Employment and Social Development Canada	28,734,231	11,552,341	16,941,204
Employment and Social Development Canada – mining	468,011	387,256	2,061,040
Employment and Social Development Canada – Skills link Pijunnaqunga			(128,311)
Employment and Social Development Canada – SPF Ivirtivik		124,671	75,000
Indigenous and Northern Affairs Canada	322,019	366,130	419,089
	<u>29,524,261</u>	<u>12,430,398</u>	<u>19,368,022</u>
	<u>29,544,261</u>	<u>12,432,864</u>	<u>19,381,068</u>
Expenditure			
Salaries and fringe benefits	3,164,909	2,449,023	2,722,339
Travel and accommodation	153,616	56,195	64,329
Training costs	43,248	25,677	33,374
Housing charges	258,145	237,311	199,366
Administrative charges	361,487	359,234	373,445
Rental charges	351,015	352,668	346,047
Office and equipment rental	96,987	101,575	53,750
Telecommunications	89,344	90,760	93,008
Contracts	104,716	153,572	120,847
Administrative costs	13,468	(26,593)	52,528
Program activities	25,870,519	8,745,720	15,331,004
	<u>30,507,454</u>	<u>12,545,142</u>	<u>19,390,037</u>
Surplus (deficit) for the year for fiscal purposes	(963,193)	(112,278)	(8,969)
Internal transfers – Sustainable Employment – provincial programs	963,193	112,278	8,969
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, 2021

	<u>Budget</u>	<u>2021</u> Actual	<u>2020</u> Actual
	\$	\$	\$
<i>SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS</i>			
Revenue			
Contributions			
Contribution from Block Funding (#100) – operation activities	3,781,758	2,351,896	2,229,660
Contribution from Block Funding (#100) – income security	2,277,797	2,027,961	1,899,096
Contribution from Block Funding (#100) – program activities	1,175,003	381,239	2,125,375
Emploi-Québec	1,894,176	1,351,548	2,927,140
Ministère de l'Éducation	1,035,045	201,755	80,110
Fonds québécois d'initiatives sociales	825,408	72,231	371,277
Secrétariat à la jeunesse		642,320	
Other			1,500
	<u>10,989,187</u>	<u>7,028,950</u>	<u>9,634,158</u>
Expenditure			
Salaries and fringe benefits	3,421,243	3,055,701	2,880,412
Travel and accommodation	201,359	156,741	81,912
Training costs	21,011	18,037	17,651
Housing charges	270,211	283,108	231,547
Administrative charges	786,844	862,290	729,680
Rental charges	160,392	161,045	158,181
Office and equipment rental	201,988	200,245	191,188
Telecommunications	90,753	90,684	90,529
Contracts	168,503	154,185	137,203
Administrative costs	192,782	163,082	103,048
Program activities	4,510,908	1,771,554	5,003,838
	<u>10,025,994</u>	<u>6,916,672</u>	<u>9,625,189</u>
Surplus (deficit) for the year for fiscal purposes	963,193	112,278	8,969
Internal transfers – Sustainable Employment – federal programs	(963,193)	(112,278)	(8,969)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
ALLAVIK BUILDING (#17)			
Revenue			
Local sources			
Rental charges	2,227,310	2,227,311	2,183,637
	<u>2,227,310</u>	<u>2,227,311</u>	<u>2,183,637</u>
Expenditure			
Salaries and fringe benefits	146,154	127,686	176,086
Training costs	748	748	949
Contracts	35,200		21,600
Insurance	49,459	49,459	22,063
Municipal services	110,000	108,038	105,933
Administrative costs	26,501	1,257	20,666
Purchase of materials	15,000	49,637	10,378
Heating oil	100,000	88,605	93,062
Electricity	40,000	45,335	41,851
Administrative charges	150,000	150,000	150,000
Shared maintenance expenses	600,000	600,000	475,000
Financing costs	6,750	6,750	15,750
	<u>1,279,812</u>	<u>1,227,515</u>	<u>1,133,338</u>
Surplus (deficit) for the year	<u>947,498</u>	<u>999,796</u>	<u>1,050,299</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(180,000)	(180,000)	(180,000)
	<u>(180,000)</u>	<u>(180,000)</u>	<u>(180,000)</u>
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(52,000)	(23,782)	
Investing activities – contribution to capital projects – office building renovation	(138,000)	(138,000)	(220,000)
Financial reserves and reserved funds – buildings and houses	(577,498)	(658,014)	(650,299)
	<u>(767,498)</u>	<u>(819,796)</u>	<u>(870,299)</u>
	<u>(947,498)</u>	<u>(999,796)</u>	<u>(1,050,299)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
HOUSING UNITS (BO-PLEX HOUSES) (#70)			
Revenue			
Local sources			
Contribution from Administration (#12)		26,836	37,685
Employee rentals	51,000	64,929	51,755
	<u>51,000</u>	<u>91,765</u>	<u>89,440</u>
Contributions			
Société d'habitation du Québec	441,410	213,984	174,651
	<u>441,410</u>	<u>213,984</u>	<u>174,651</u>
	<u>492,410</u>	<u>305,749</u>	<u>264,091</u>
Expenditure			
Administrative charges	18,000	18,000	18,000
Contracts	7,300	2,295	2,200
Heating oil	50,000	23,425	37,364
Electricity	18,000	5,971	5,070
Municipal services	100,000	55,072	46,716
Shared maintenance expenses	100,000	90,370	89,564
Insurance		94	
Administrative costs	7,900		
Financing costs	50,000	47,352	47,355
Rental land leases	32,000	33,197	32,199
	<u>383,200</u>	<u>275,776</u>	<u>278,468</u>
Surplus (deficit) for the year for fiscal purposes	109,210	29,973	(14,377)
Accumulated surplus (deficit), beginning of year	(109,210)	(109,210)	(94,833)
Accumulated surplus (deficit), end of year	<u>–</u>	<u>(79,237)</u>	<u>(109,210)</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021</u> Actual	<u>2020</u> Actual
	\$	\$	\$
<i>COURTHOUSE (#18)</i>			
Revenue			
Local sources			
Rental charges – civil security/NPS – operations	298,058	290,932	286,032
Rental charges – Société québécoise des infrastructures	220,782	220,782	188,493
	<u>518,840</u>	<u>511,714</u>	<u>474,525</u>
Expenditure			
Contracts	50,000	53,577	40,541
Insurance	20,066	20,066	15,000
Administrative charges	55,000	55,000	55,000
Municipal services	39,000	38,886	31,263
Heating oil	57,000	51,930	51,573
Electricity	8,000	8,003	7,011
Administrative costs	24,900	9,428	3,085
Shared maintenance expenses	168,000	168,000	168,000
Financing costs	9,999	9,999	10,890
	<u>431,965</u>	<u>414,889</u>	<u>382,363</u>
Surplus (deficit) for the year	<u>86,875</u>	<u>96,825</u>	<u>92,162</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(18,502)	(18,502)	(17,611)
	<u>(18,502)</u>	<u>(18,502)</u>	<u>(17,611)</u>
Appropriations			
Investing activities – contribution to capital projects – building renovations	(1,000,000)	(1,000,000)	
Financial reserves and reserved funds	931,627	921,677	(74,551)
	<u>(68,373)</u>	<u>(78,323)</u>	<u>(74,551)</u>
	<u>(86,875)</u>	<u>(96,825)</u>	<u>(92,162)</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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
KRG HOUSES (#74)			
Revenue			
Local sources			
Housing charges – KRG Units	5,669,785	5,669,786	5,381,986
Housing rental – NPS (KMHB Units)	1,605,629	1,544,382	1,313,129
Housing rental from others	318,543	318,543	278,968
Employee rental	560,000	784,441	722,876
	<u>8,153,957</u>	<u>8,317,152</u>	<u>7,696,959</u>
Expenditure			
Contracts	10,000	1,221	2,090
Insurance	209,774	209,774	160,500
Housing rental	1,075,638	611,388	931,756
Rental charges	47,214	47,214	46,245
Municipal services	1,200,000	931,287	953,690
Heating oil	520,000	458,716	575,742
Electricity	90,000	98,002	84,018
Purchase of materials	72,000	134,636	48,492
Shared maintenance expenses	2,419,506	2,036,890	2,158,964
Land leases	330,000	274,869	213,429
Administrative costs	98,000	131,442	90,932
Financing costs	422,786	422,786	476,096
	<u>6,494,918</u>	<u>5,358,225</u>	<u>5,741,954</u>
Surplus (deficit) for the year	<u>1,659,039</u>	<u>2,958,927</u>	<u>1,955,005</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(1,272,298)	(1,272,298)	(1,228,735)
	<u>(1,272,298)</u>	<u>(1,272,298)</u>	<u>(1,228,735)</u>
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a)	(120,000)	(66,949)	(435,662)
Investing activities – contribution to capital projects – housing unit renovations	(1,261,000)	(1,101,000)	(150,000)
Financial reserves and reserved funds	994,259	(518,680)	(140,608)
	<u>(386,741)</u>	<u>(1,686,629)</u>	<u>(726,270)</u>
	<u>(1,659,039)</u>	<u>(2,958,927)</u>	<u>(1,955,005)</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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>KRG OTHER NUNAVIK BUILDINGS (#75)</i>			
Revenue			
Local sources			
Rental charges	319,825	319,825	313,555
	319,825	319,825	313,555
Expenditure			
Heating oil	18,000	14,918	17,254
Electricity	2,000	1,396	1,088
Insurance	3,468	3,468	3,513
Municipal services	22,000	19,154	35,243
Administrative charges	20,000	20,000	20,000
Contracts	5,000	368	375
Vehicle operation costs			16,842
Shared maintenance expenses	100,000	100,000	100,000
Office and equipment rental	87,800	74,000	50,564
Administrative costs	37,500	43,112	38,544
Purchase of materials	11,000	8,466	816
	306,768	284,882	284,239
Surplus (deficit) for the year	13,057	34,943	29,316
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(3,057)	(34,943)	(29,316)
Investing activities – acquisition of capital assets	(10,000)		
	(13,057)	(34,943)	(29,316)
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
WAREHOUSE (#73)			
Revenue			
Local sources			
Rental charges	520,588	520,521	509,195
Other		2,279	153
	520,588	522,800	509,348
Expenditure			
Telecommunications	10,000	6,280	7,535
Contracts	8,000	3,400	1,990
Purchase of materials	20,000	10,111	18,186
Heating oil	50,000	41,000	50,642
Electricity	2,000	1,439	1,278
Municipal services	30,000	25,377	45,050
Administrative costs	8,000	3,099	2,330
Shared maintenance expenses	100,000	100,000	100,000
Rental land leases	57,000	56,070	54,385
Insurance	17,030	17,030	22,326
Vehicle operation costs	2,000	82	275
Financing costs	65,230	65,230	73,177
	369,260	329,118	377,174
Surplus (deficit) for the year	151,328	193,682	132,174
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(164,918)	(164,918)	(156,972)
	(164,918)	(164,918)	(156,972)
Appropriations			
Financial reserves and reserved funds	13,590	(28,764)	54,798
Investing activities – contribution to capital projects – housing unit renovations			(30,000)
	13,590	(28,764)	24,798
	(151,328)	(193,682)	(132,174)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>POLICE STATIONS – BUILDING OPERATIONS</i>			
<i>(#14 AND #204)</i>			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	381,619	423,230	374,026
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	300,917	154,065	275,219
Rental charges – other police stations	2,056,881	2,015,269	1,947,489
	<u>2,739,417</u>	<u>2,592,564</u>	<u>2,596,734</u>
Expenditure			
Salaries and fringe benefits	28,210	25,175	59,137
Contracts	85,000	60,060	60,588
Heating oil	210,000	201,507	208,062
Electricity	53,000	49,454	47,805
Municipal services	180,000	174,459	182,798
Administrative costs	22,014	13,426	26,704
Purchase of materials	48,000	10,232	44,115
Shared maintenance expenses	515,000	515,000	515,000
Insurance	77,259	77,259	61,836
Financing costs	123,367	123,367	130,307
	<u>1,341,850</u>	<u>1,249,939</u>	<u>1,336,352</u>
Surplus (deficit) for the year	<u>1,397,567</u>	<u>1,342,625</u>	<u>1,260,382</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(532,458)	(532,458)	(517,164)
	<u>(532,458)</u>	<u>(532,458)</u>	<u>(517,164)</u>
Appropriations			
Investing activities – acquisition of capital assets	(10,000)		(12,272)
Investing activities – contributions to capital projects – police stations renovation	(1,274,000)	(444,000)	(60,000)
Financial reserves and reserved funds	418,891	(366,167)	(670,946)
	<u>(865,109)</u>	<u>(810,167)</u>	<u>(743,218)</u>
	<u>(1,397,567)</u>	<u>(1,342,625)</u>	<u>(1,260,382)</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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>BUILDING MAINTENANCE (#27)</i>			
Revenue			
Local sources			
Shared maintenance	5,447,506	5,055,260	5,051,528
Sales			32,073
Other	37,134	37,134	
	<u>5,484,640</u>	<u>5,092,394</u>	<u>5,083,601</u>
Expenditure			
Salaries and fringe benefits	2,277,841	2,290,884	2,668,694
Travel and accommodation	592,315	679,480	621,605
Training costs	14,539	14,489	15,102
Telecommunications	55,444	56,701	55,232
Contracts	106,750	145,019	187,342
Purchase of materials	1,511,840	1,093,405	699,324
Rental charges	306,960	306,960	300,676
Housing charges	297,188	297,188	292,497
Administrative costs	68,763	65,264	44,219
Vehicle operation costs	138,000	81,134	79,026
	<u>5,369,640</u>	<u>5,030,524</u>	<u>4,963,717</u>
Surplus (deficit) for the year	<u>115,000</u>	<u>61,870</u>	<u>119,884</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(115,000)	(61,870)	(119,884)
	<u>(115,000)</u>	<u>(61,870)</u>	<u>(119,884)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government

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

Recreation

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
RECREATION COORDINATION (#30)			
Revenue			
Local sources			
Other	750	750	1,800
	<u>750</u>	<u>750</u>	<u>1,800</u>
Contributions			
Contribution from Block Funding (#100)	1,247,142	1,511,664	1,023,717
Ministère de l'Éducation		(450,000)	120,000
Société du Plan Nord			30,000
	<u>1,247,142</u>	<u>1,061,664</u>	<u>1,173,717</u>
	<u>1,247,892</u>	<u>1,062,414</u>	<u>1,175,517</u>
Expenditure			
Salaries and fringe benefits	632,743	561,387	663,068
Travel and accommodation	108,200	77,112	42,694
Training costs	4,654	3,904	4,659
Telecommunications	53,465	53,339	52,752
Administrative charges	162,600	162,600	145,700
Rental charges	100,329	100,329	98,362
Office and equipment rental	37,214	30,732	26,175
Housing charges	40,444	40,444	39,651
Purchase of materials	3,500	400	1,396
Regional recreation activities and festivals	70,000		70,000
Administrative costs	34,743	32,167	31,060
	<u>1,247,892</u>	<u>1,062,414</u>	<u>1,175,517</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Internal transfers			
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government

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

Recreation

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
ARCTIC WINTER GAMES (#35)			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	60,000	13,346	60,000
Sponsorship			5,000
	<u>60,000</u>	<u>13,346</u>	<u>65,000</u>
Contributions			
Contribution from Block Funding (#100)	183,400		26,764
Ministère de l'Éducation		30,000	30,000
	<u>183,400</u>	<u>30,000</u>	<u>56,764</u>
	<u>243,400</u>	<u>43,346</u>	<u>121,764</u>
Expenditure			
Travel and accommodation	125,000	3,675	4,003
Contracts	40,500		(18,231)
Purchase of materials	12,000	771	104,492
Administrative costs	42,000	15,000	15,000
Administrative charges	23,900	23,900	16,500
	<u>243,400</u>	<u>43,346</u>	<u>121,764</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government

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

Recreation

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>CIRQINIQ (#34)</i>			
Revenue			
Local sources			
Other		700	1,800
	–	700	1,800
Contributions			
Contribution from Block Funding (#100)	309,300	189,710	74,851
	309,300	189,710	74,851
	309,300	190,410	76,651
Expenditure			
Travel and accommodation	105,000	39,971	30,324
Contracts	105,500	68,938	31,453
Administrative costs	21,500	3,750	
Purchase of materials	37,000	37,451	874
Administrative charges	40,300	40,300	14,000
	309,300	190,410	76,651
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
LOCAL RECREATION COORDINATORS			
TRAINING (#31)			
Revenue			
Local sources			
First Nations of Quebec and Labrador Health and Social Services Commission	84,165	39,403	
	84,165	39,403	–
Contributions			
Contribution from Block Funding (#100)	145,200		
	145,200	–	–
	229,365	39,403	–
Expenditure			
Administrative charges	18,900	18,900	
Travel and accommodation	75,000	14,391	
Training costs	7,800		
Contracts	20,000		
Administrative costs	107,665	6,112	
	229,365	39,403	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
CHILD CARE – OPERATIONS (#43)			
Revenue			
Local sources			
Other		(3,872)	
	–	(3,872)	–
Contributions			
Contribution from Block Funding (#100)	1,018,461	975,335	754,698
Employment and Social Development Canada	1,180,591	1,342,006	713,783
Health Canada – Aboriginal Head Start	355,300	165,273	391,516
Training assistance subsidy			(34,890)
	<u>2,554,352</u>	<u>2,482,614</u>	<u>1,825,107</u>
	<u>2,554,352</u>	<u>2,478,742</u>	<u>1,825,107</u>
Expenditure			
Salaries and fringe benefits	1,017,331	1,009,209	1,061,975
Travel and accommodation	130,600	97,484	77,182
Contracts	127,500	37,345	64,074
Training costs	14,721	4,721	5,612
Telecommunications	46,232	43,634	43,607
Advisory committee meetings	17,000	17,458	24,467
Administrative charges	132,800	132,800	212,100
Rental charges	117,604	117,604	115,297
Office and equipment rental	2,600	1,941	1,222
Purchase of materials	3,000	834	
Housing charges	72,095	72,095	86,772
Administrative costs	76,502	36,392	55,339
Computer expenses	7,500	8,152	1,542
Translation costs	3,000	107	3,367
Other contributions	90,000	12,409	14,954
Support resources		756	56,647
Project – daycare Website	5,000	4,506	950
Project – education materials	690,867	881,295	
	<u>2,554,352</u>	<u>2,478,742</u>	<u>1,825,107</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 Child Care Programs

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)</i>			
Revenue			
Local sources			
Recuperation of accumulated surplus of Child Care Centres as of March 31	2,525,808	2,525,808	2,434,331
Other		(11,720)	
	2,525,808	2,514,088	2,434,331
Contributions			
Contribution from Block Funding (#100) Employment and Social Development Canada	17,719,152	16,402,701	18,059,262
Health Canada – Aboriginal Head Start	3,871,250	2,176,308	2,122,307
	559,307	606,334	499,166
	22,149,709	19,185,343	20,680,735
	24,675,517	21,699,431	23,115,066
Expenditure			
Contributions to child care training	250,000	34,397	6,357
Contributions to Child Care Centres			
Kangiqualujuaq Child Care Centre	2,058,318	1,363,012	1,764,744
Kuujuaq Child Care Centre	2,767,805	2,211,215	3,563,513
Tasiujaq Child Care Centre	773,209	634,293	759,022
Aupaluk Child Care Centre	492,190	568,749	395,241
Kangirsuk Child Care Centre	701,339	629,131	701,473
Quaqtaq Child Care Centre	720,262	530,583	658,427
Kangijsujuaq Child Care Centre	1,021,528	885,174	1,021,257
Salluit Child Care Centre	1,893,770	1,814,423	2,155,795
Ivujivik Child Care Centre	667,028	651,423	648,992
Akulivik Child Care Centre	790,785	494,472	617,048
Puvirnituq Child Care Centre	2,105,979	2,320,205	2,412,307
Inukjuak Child Care Centre	2,936,778	2,449,640	3,001,745
Umiujaq Child Care Centre	764,220	688,710	719,214
Kuujuaaraapik Child Care Centre	1,065,491	996,752	788,618
Home daycare	250,000	250,580	
Other expenses	1,550,000	1,266,667	383
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44) (Continued)</i>			
Expenditure (Continued)			
Other			
Kangiqualujuaq Child Care Centre – major renovations	55,000	2,437	69,114
Kuujuaq Child Care Centre – major renovations	350,000	312,076	2,000
Kangirsuk Child Care Centre – major renovations	120,000		
Kangijsujuaq Child Care Centre – major renovations	30,000	17,447	336,137
Salluit Child Care Centre – major renovations	5,000,000	3,651,291	3,500
Ivujivik Child Care Centre – major renovations			253,206
Kuujuaaraapik Child Care Centre – major renovations			24,301
Aupaluk Child Care Centre – major renovations	244,000	27,136	
Childcare Centres – building inspections	650,000		
Shared maintenance expenses	225,000	225,000	225,000
Administrative charges	1,159,199	1,159,196	1,241,600
	<u>28,698,708</u>	<u>23,184,009</u>	<u>21,368,994</u>
Surplus (deficit) for the year	<u>(4,023,191)</u>	<u>(1,484,578)</u>	<u>1,746,072</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – buildings	(2,525,809)	(2,525,809)	(2,434,331)
Financial reserves and reserved funds – buildings	6,549,000	4,010,387	688,259
	<u>4,023,191</u>	<u>1,484,578</u>	<u>(1,746,072)</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
Renewable Resources

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>UUMAJUIT (#53)</i>			
Revenue			
Local sources			
Makivik Corporation	300,000	277,183	124,738
Other			10,901
	<u>300,000</u>	<u>277,183</u>	<u>135,639</u>
Contributions			
Contribution from Block Funding (#100)	1,261,147	1,001,839	1,744,705
Fisheries and Oceans Canada	480,000	701,507	480,000
Ministère des Forêts, de la Faune et des Parcs	300,000	300,000	
	<u>2,041,147</u>	<u>2,003,346</u>	<u>2,224,705</u>
	<u>2,341,147</u>	<u>2,280,529</u>	<u>2,360,344</u>
Expenditure			
Salaries and fringe benefits	1,681,640	1,772,976	1,806,549
Travel and accommodation	61,000	37,331	81,121
Contracts	19,000	3,602	9,086
Training costs	7,074	7,074	7,002
Telecommunications	82,293	67,474	52,075
Vehicle operation costs	102,000	95,161	105,014
Administrative charges	164,500	164,500	200,200
Rental charges	19,081	19,081	18,707
Office and equipment rental	14,439	16,217	8,376
Administrative costs	16,652	19,555	11,533
Insurance	25,468	25,721	14,568
Purchase of materials	40,000	13,433	30,324
	<u>2,233,147</u>	<u>2,242,125</u>	<u>2,344,555</u>
Surplus (deficit) for the year	<u>108,000</u>	<u>38,404</u>	<u>15,789</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(108,000)	(38,404)	(48,789)
	<u>(108,000)</u>	<u>(38,404)</u>	<u>(48,789)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	(33,000)
Internal transfers			33,000
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
Renewable Resources

Year ended December 31, 2021

	<u>Budget</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
	\$	\$	\$
<i>PROTECTED AREAS – MDDEP (#54)</i>			
Revenue			
Contributions			
Environment Canada	329,082	560,697	308,820
	329,082	560,697	308,820
Expenditure			
Travel and accommodation	60,000		
Contracts	360,000	26,735	31,990
Administrative costs	18,000		
	438,000	26,735	31,990
Surplus (deficit) for the year	(108,918)	533,962	276,830
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(265,001)		
	(265,001)	–	–
Surplus (deficit) for the year for fiscal purposes	(373,919)	533,962	276,830
Accumulated surplus (deficit), beginning of year	373,919	373,919	97,089
Accumulated surplus (deficit), end of year	–	907,881	373,919

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

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
INTEGRATED REGIONAL PLAN (#55)			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	86,000	86,000	86,000
	86,000	86,000	86,000
Expenditure			
Salaries and fringe benefits		1,464	
Travel and accommodation	40,000	562	10,875
Contracts	280,000	171,681	128,329
Administration costs	2,500	25	
	322,500	173,732	139,204
Surplus (deficit) for the year	(236,500)	(87,732)	(53,204)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(242,356)		
	(242,356)	–	–
Surplus (deficit) for the year for fiscal purposes	(478,856)	(87,732)	(53,204)
Accumulated surplus (deficit), beginning of year	478,856	478,856	532,060
Accumulated surplus (deficit), end of year	–	391,124	478,856

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>CLEANING OF ABANDONED MINING EXPLORATION SITES (#57)</i>			
Revenue			
Contributions			
Ministère de l'Énergie et des Ressources naturelles	501,161	364,528	172,773
Environment Canada	543,420	177,896	232,374
	<u>1,044,581</u>	<u>542,424</u>	<u>405,147</u>
Expenditure			
Salaries and fringe benefits	133,319	133,319	30,652
Travel and accommodation	427,000	300,697	7,335
Contracts	282,744	73,517	230,409
Administrative costs	144,018	9,124	46,711
Administrative charges	15,000	15,000	15,000
Purchase of materials	42,500	10,767	75,040
	<u>1,044,581</u>	<u>542,424</u>	<u>405,147</u>
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
CLIMATE CHANGE (#61)			
Revenue			
Local sources			
Makivik Corporation	170,510	170,510	465,905
	<u>170,510</u>	<u>170,510</u>	465,905
Contributions			
Arcticnet Inc.	25,000	25,000	25,000
Glencore Canada Corporation			86,083
Institut national de la recherche scientifique		21,952	56,282
Inuit Tapiriit Kanatami	65,375	12,520	46,878
	<u>90,375</u>	<u>59,472</u>	214,243
	<u>260,885</u>	<u>229,982</u>	680,148
Expenditure			
Salaries and fringe benefits	227,580	214,052	236,353
Travel and accommodation	14,600	812	8,999
Training costs	1,154	1,154	1,186
Contracts	75,648	11,229	117,598
Administrative charges	10,000	10,000	10,000
Administrative costs	20,059	2,108	25,893
	<u>349,041</u>	<u>239,355</u>	400,029
Surplus (deficit) for the year	<u>(88,156)</u>	<u>(9,373)</u>	280,119
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(15,100)		
	<u>(15,100)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(103,256)</u>	<u>(9,373)</u>	280,119
Internal transfers			(398,249)
Accumulated surplus (deficit), beginning of year	103,256	103,256	221,386
Accumulated surplus (deficit), end of year	–	<u>93,883</u>	103,256

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
ENVIRONMENT (#64)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,935,333	1,489,474	1,411,764
Société du Plan Nord	1,045,000	673,230	619,844
RECYC-QUÉBEC	96,000	11,250	
Other	683,139	1,203	39,670
	<u>3,759,472</u>	<u>2,175,157</u>	<u>2,071,278</u>
Expenditure			
Salaries and fringe benefits	919,053	755,946	680,900
Travel and accommodation	151,100	114,928	91,134
Contracts	1,416,838	789,078	735,993
Training costs	154,993	4,213	4,732
Telecommunications	19,467	17,878	15,936
Rental charges	16,836	16,836	16,506
Administrative charges	252,500	252,500	237,600
Housing charges	190,381	190,381	193,007
Administrative costs	20,604	17,560	21,271
Purchase of materials	612,700	15,837	67,470
	<u>3,754,472</u>	<u>2,175,157</u>	<u>2,064,549</u>
Surplus (deficit) for the year	<u>5,000</u>	<u>–</u>	<u>6,729</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(5,000)		(6,729)
	<u>(5,000)</u>	<u>–</u>	<u>(6,729)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
DEVELOPMENT OF PARKS IN NUNAVIK (#56)			
Revenue			
Local sources			
Sales	10,000	5,184	4,523
Other			12,019
	<u>10,000</u>	<u>5,184</u>	<u>16,542</u>
Contributions			
Contribution from Block Funding (#100)	2,425,871	2,155,382	2,594,423
Training assistance subsidy			33,954
	<u>2,425,871</u>	<u>2,155,382</u>	<u>2,628,377</u>
	<u>2,435,871</u>	<u>2,160,566</u>	<u>2,644,919</u>
Expenditure			
Salaries and fringe benefits	888,530	975,646	1,274,177
Travel and accommodation	107,000	27,762	55,050
Contracts	138,000	42,173	118,999
Training costs	74,302	34,038	43,553
Telecommunications	51,117	47,587	44,388
Purchase of materials	8,000	24,925	26,493
Administrative costs	132,789	66,935	107,051
Advertising	110,000	55,310	63,054
Administrative charges	316,400	316,400	400,800
Rental charges	198,667	198,667	194,771
Housing charges	331,566	331,566	298,131
Vehicle operation costs	7,500	992	6,148
NP beneficiary access program	60,000	38,565	4,409
	<u>2,423,871</u>	<u>2,160,566</u>	<u>2,637,024</u>
Surplus (deficit) for the year	<u>12,000</u>	<u>–</u>	<u>7,895</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(12,000)		(7,895)
	<u>(12,000)</u>	<u>–</u>	<u>(7,895)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>PINGUALUIT PARK – OPERATIONS (#59)</i>			
Revenue			
Local sources			
Sales	50,000	89,954	48,874
Rental charges	15,000	15,000	15,000
	<u>65,000</u>	<u>104,954</u>	<u>63,874</u>
Contributions			
Contribution from Block Funding (#100)	1,700,421	1,336,358	1,130,765
	<u>1,700,421</u>	<u>1,336,358</u>	<u>1,130,765</u>
	<u>1,765,421</u>	<u>1,441,312</u>	<u>1,194,639</u>
Expenditure			
Salaries and fringe benefits	818,180	693,721	646,036
Travel and accommodation	174,000	169,514	47,521
Contracts	71,000	59,967	50,920
Training costs	3,890	3,890	3,489
Administrative charges	221,800	221,800	200,900
Purchase of materials	37,000	35,431	34,493
Telecommunications	50,013	49,305	42,540
Vehicle operation costs	55,000	48,316	47,769
Heating oil	22,000	18,799	25,243
Electricity	4,000	2,611	2,097
Municipal services	22,000	21,296	20,685
Land leases	139,000		
Administrative costs	37,895	27,498	27,757
Shared maintenance expenses	40,000	40,000	40,000
Maintenance – buildings	10,000	4,156	(29,308)
Insurance	39,143	39,143	22,055
	<u>1,744,921</u>	<u>1,435,447</u>	<u>1,182,197</u>
Surplus (deficit) for the year	<u>20,500</u>	<u>5,865</u>	<u>12,442</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(20,500)	(5,865)	(12,442)
	<u>(20,500)</u>	<u>(5,865)</u>	<u>(12,442)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

Kativik Regional Government

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

Renewable Resources

Year ended December 31, 2021

	2021		2020
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i>			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	48,200	42,097	61,318
	48,200	42,097	61,318
Expenditure			
Park infrastructure	48,200	42,097	61,318
	48,200	42,097	61,318
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>KUURURJUAQ PARK – OPERATIONS (#63)</i>			
Revenue			
Local sources			
Sales	44,000	43,711	59,319
Other	15,000	14,899	
	<u>59,000</u>	<u>58,610</u>	<u>59,319</u>
Contributions			
Contribution from Block Funding (#100)	2,021,848	1,523,332	1,447,439
Training assistance subsidy		300	
	<u>2,021,848</u>	<u>1,523,632</u>	<u>1,447,439</u>
	<u>2,080,848</u>	<u>1,582,242</u>	<u>1,506,758</u>
Expenditure			
Salaries and fringe benefits	855,040	767,487	774,154
Travel and accommodation	134,500	114,108	32,084
Training costs	3,981	3,891	3,758
Contracts	36,000	15,031	25,731
Telecommunications	43,513	40,001	38,095
Insurance	27,831	27,831	25,790
Administrative charges	263,700	263,700	205,000
Purchase of materials	27,000	27,035	24,164
Housing charges	80,888	80,888	79,302
Vehicle operation costs	61,500	36,447	27,944
Heating oil	25,000	19,709	20,355
Electricity	4,000	1,268	1,479
Municipal services	41,000	40,322	23,081
Office and equipment rental	5,000	3,126	2,012
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	390,895	71,398	183,809
	<u>2,039,848</u>	<u>1,552,242</u>	<u>1,506,758</u>
Surplus (deficit) for the year	<u>41,000</u>	<u>30,000</u>	<u>–</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(11,000)		
	<u>(11,000)</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>30,000</u>	<u>30,000</u>	<u>–</u>
Internal transfers	(30,000)	(30,000)	
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

Renewable Resources

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>KUURURJUAQ PARK – INFRASTRUCTURE (#60)</i>			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	299,100	52,659	208,108
	299,100	52,659	208,108
Expenditure			
Park infrastructure	299,100	52,659	208,108
	299,100	52,659	208,108
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
TURSUJUQ PARK – OPERATIONS (#62)			
Revenue			
Local sources			
Sales	37,000	43,646	17,032
Rental charges	15,000	15,000	15,000
	<u>52,000</u>	<u>58,646</u>	<u>32,032</u>
Contributions			
Contribution from Block Funding (#100)	1,654,854	1,324,594	1,091,499
Ministère des Forêts, de la Faune et des Parcs			119,042
	<u>1,654,854</u>	<u>1,324,594</u>	<u>1,210,541</u>
	<u>1,706,854</u>	<u>1,383,240</u>	<u>1,242,573</u>
Expenditure			
Salaries and fringe benefits	891,639	759,230	653,519
Training costs	4,558	4,558	3,631
Travel and accommodation	87,000	34,697	29,352
Contracts	65,000	2,844	54,724
Telecommunications	39,013	37,580	35,839
Administrative charges	215,900	215,900	178,200
Heating oil	25,000	22,550	26,613
Electricity	5,000	4,251	3,372
Municipal services	15,000		17,893
Housing charges	40,444	40,444	79,302
Purchase of materials	43,000	35,718	38,421
Vehicle operation costs	54,600	31,374	40,421
Land leases	42,800	42,763	
Tursujuq mining and outfitting camps clean-up	800	790	
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	67,600	61,766	34,500
Tour package expenses	8,000	8,775	6,786
	<u>1,645,354</u>	<u>1,343,240</u>	<u>1,242,573</u>
Surplus (deficit) for the year	<u>61,500</u>	<u>40,000</u>	<u>–</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets	(21,500)		
	<u>(21,500)</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>40,000</u>	<u>40,000</u>	<u>–</u>
Internal transfers	(40,000)	(40,000)	
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

Renewable Resources

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i>			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	41,000	24,390	39,804
	41,000	24,390	39,804
Expenditure			
Park infrastructure	41,000	24,390	39,804
	41,000	24,390	39,804
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
ULITTANIUJALIK PARK – OPERATIONS (#65)			
Revenue			
Local sources			
Sales	10,000	–	–
	10,000	–	–
Contributions			
Contribution from Block Funding (#100)	349,427	291,759	346,562
	349,427	291,759	346,562
	359,427	291,759	346,562
Expenditure			
Salaries and fringe benefits	159,983	152,456	192,551
Training costs	723	723	793
Travel and accommodation	34,450	13,843	13,878
Contracts	45,000	12,082	913
Telecommunications	10,789	10,789	10,578
Administrative charges	45,600	45,600	64,500
Housing charges	40,444	40,444	39,651
Purchase of materials	8,000	5,025	15,721
Administrative costs	14,438	10,797	7,977
	359,427	291,759	346,562
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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)</i>			
Revenue			
Contributions			
Ministère des Forêts, de la Faune et des Parcs	515,000	181	27,360
	515,000	181	27,360
Expenditure			
Park infrastructure	515,000	181	27,360
	515,000	181	27,360
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
TAMAANI INTERNET SERVICE (#7)			
Revenue			
Local sources			
Internet communications	9,807,930	10,395,429	10,376,847
Internet internal charges	785,200	785,106	769,259
	<u>10,593,130</u>	<u>11,180,535</u>	<u>11,146,106</u>
Contributions			
Contribution from Regional Development Fund – Projects (#72)			362,500
	–	–	362,500
	<u>10,593,130</u>	<u>11,180,535</u>	<u>11,508,606</u>
Expenditure			
Salaries and fringe benefits	2,233,501	2,134,890	1,980,863
Travel and accommodation	786,600	516,168	355,412
Contracts	823,500	543,661	638,106
Training costs	14,377	15,907	12,701
Northern Indigenous Community Satellite Network	3,248,720	3,547,135	2,967,146
Support Agreement – hardware and software	451,340	57,190	192,724
Telecommunications	193,000	20,313	179,471
Electricity	75,000	117,511	116,782
Administrative charges	350,000	350,000	350,000
Office and equipment rental	188,184	134,902	157,621
Housing charges	264,019	264,019	332,148
Administrative costs	319,388	301,843	107,882
Insurance	39,631	39,631	2,304
Purchase of materials	2,405,879	1,510,217	594,340
Financing costs	20,000	8,610	8,550
Vehicle operations cost	19,000	21,123	12,982
Doubtful accounts		277,815	
	<u>11,432,139</u>	<u>9,860,935</u>	<u>8,009,032</u>
Surplus (deficit) for the year	<u>(839,009)</u>	<u>1,319,600</u>	<u>3,499,574</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(3,047,105)		
	<u>(3,047,105)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(3,886,114)</u>	<u>1,319,600</u>	<u>3,499,574</u>
Internal transfers			
Accumulated surplus (deficit), beginning of year	3,886,114	3,886,114	386,540
Accumulated surplus (deficit), end of year	–	<u>5,205,714</u>	<u>3,886,114</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, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
SANARRUTIK AGREEMENT (#16)			
Revenue			
Local sources			
Makivik Corporation	46,159	46,159	
Other			28,084
	46,159	46,159	28,084
Contributions			
Secrétariat aux affaires autochtones	8,599,859	8,599,860	8,614,103
	8,599,859	8,599,860	8,614,103
	8,646,018	8,646,019	8,642,187
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 16 b))			
Northern Village of Kangiqsualujjuaq	325,160	325,161	361,816
Northern Village of Kuujjuaq	721,850	721,850	783,127
Northern Village of Tasiujaq	157,174	157,174	152,494
Northern Village of Aupaluk	110,936	110,936	109,496
Northern Village of Kangirsuk	188,847	188,847	238,156
Northern Village of Quaqaq	187,432	187,432	184,826
Northern Village of Kangiqsujuaq	314,245	314,245	306,486
Northern Village of Salluit	585,551	585,551	561,806
Northern Village of Ivujivik	106,672	106,672	183,159
Northern Village of Akulivik	241,657	240,916	271,696
Northern Village of Puvirnituk	563,114	563,114	645,468
Northern Village of Inukjuak	576,656	576,655	602,332
Northern Village of Umiujaq	205,336	205,336	202,491
Northern Village of Kuujjuaraapik	284,327	280,546	272,821
Contribution to recreation activities	300,000	40,000	87,500
Contribution to Avataq Cultural Institute Inc. – local cultural committees	400,000	275,000	25,000
Community Development Fund	1,017,000	794,427	600,218
Contribution to Nunivaat Statistics Program (#95)	495,316	477,150	444,440
Contribution to Search and Rescue Boat Maintenance (#296)	347,900	139,872	46,199
Contribution to Elders committee (#80)	20,000	20,000	20,000
Contribution to cost-of-living study	92,319	92,319	

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

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
<i>SANARRUTIK AGREEMENT (#16) (Continued)</i>			
Expenditure (Continued)			
Municipal Infrastructure and Equipment Project			
Contribution to regional projects	3,723,287		
Mobilizing communities			
Arctic Inspiration Prize	20,000	20,000	20,000
Breakfast club	170,000	170,000	93,993
Family Houses	1,000,000		
Isuarsivik Treatment Centre	300,000	300,000	350,000
Sivunitsavut program	80,000	80,000	80,000
Taqramiut Nipingat Inc.	300,000		111,893
Parnasimautik	100,000		
Other		2,000	10,000
	<u>12,934,779</u>	<u>6,975,203</u>	<u>6,765,417</u>
Surplus (deficit) for the year	<u>(4,288,761)</u>	<u>1,670,816</u>	<u>1,876,770</u>
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Youth			
Houses infrastructure / Intergenerational			
Centres	(500,000)		
	<u>(500,000)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(4,788,761)</u>	<u>1,670,816</u>	<u>1,876,770</u>
Accumulated surplus (deficit), beginning of year	<u>4,788,761</u>	<u>4,788,761</u>	<u>2,911,991</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>6,459,577</u>	<u>4,788,761</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, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
SAPUMMIJIIT – CRIME VICTIMS ASSISTANCE CENTRE (#89)			
Revenue			
Contributions			
Ministère de la Justice	1,124,422	1,046,660	1,063,406
Other		1,400	400
	1,124,422	1,048,060	1,063,806
Expenditure			
Salaries and fringe benefits	761,973	779,201	798,230
Travel and accommodation	160,700	86,851	37,206
Training costs	5,287	3,287	3,172
Contracts	9,000	1,259	
Telecommunications	23,564	23,501	23,441
Administrative charges	60,000	60,000	60,000
Office and equipment rental	40,226	39,252	33,862
Rental charges	30,558	30,558	29,958
Administrative costs	33,114	24,151	24,140
	1,124,422	1,048,060	1,010,009
Surplus (deficit) for the year for fiscal purposes	–	–	53,797
Accumulated surplus (deficit), beginning of year	–	–	(53,797)
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
COMMUNITY REINTEGRATION OFFICER (#90)			
Revenue			
Contributions			
Contribution from Block Funding (#100)	776,114	698,479	691,017
	<u>776,114</u>	<u>698,479</u>	<u>691,017</u>
Expenditure			
Salaries and fringe benefits	339,629	356,142	357,283
Travel and accommodation	120,000	47,910	52,248
Training costs	2,039	2,039	2,874
Telecommunications	41,324	40,951	40,885
Administrative charges	101,200	101,200	102,100
Office and equipment rental	19,680	21,669	11,736
Housing charges	40,444	40,444	39,651
Rental charges	55,925	55,925	54,828
Administrative costs	55,873	32,199	29,412
	<u>776,114</u>	<u>698,479</u>	<u>691,017</u>
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

Kativik Regional Government

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

Other Programs

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>NUNIVAAT STATISTICS PROGRAM (#95)</i>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	495,316	477,150	444,440
	495,316	477,150	444,440
Expenditure			
Contracts	495,316	477,150	444,440
	495,316	477,150	444,440
Surplus (deficit) for the year for fiscal purposes	–	–	–
Internal transfers			
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, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
OFF HIGHWAY VEHICLES (#91)			
Revenue			
Contributions			
Ministère des Transports	85,500		43,549
	85,500	–	43,549
Expenditure			
Contracts	81,204	47,845	
	81,204	47,845	–
Surplus (deficit) for the year for fiscal purposes	4,296	(47,845)	43,549
Accumulated surplus (deficit), beginning of year	(4,296)	(4,296)	(47,845)
Accumulated surplus (deficit), end of year	–	(52,141)	(4,296)

Kativik Regional Government

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

Other Programs

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
<i>NUNAVIK COST OF LIVING REDUCTION (#96)</i>			
Revenue			
Contribution			
Secrétariat aux affaires autochtones	18,325,000	18,325,000	16,825,000
Ministère des Affaires municipales et de l'Habitation		728,448	
	18,325,000	19,053,448	16,825,000
Expenditure			
Administrative charges	400,000	400,000	450,000
Airfare reduction program	250,000	171,856	202,888
Household appliance program	900,000	895,308	1,069,654
Elders assistance program	2,240,000	2,080,100	1,964,600
Harvesting equipment program	800,000	796,995	925,376
Food and other essentials program	10,500,000	10,060,047	10,185,338
Country food program	650,000	635,180	649,792
Gas subsidy program	1,900,000	1,870,407	2,301,366
	17,640,000	16,909,893	17,749,014
Surplus (deficit) for the year for fiscal purposes	685,000	2,143,555	(924,014)
Accumulated surplus (deficit), beginning of year	(3,921,312)	(3,921,312)	(2,997,298)
Accumulated surplus (deficit), end of year	(3,236,312)	(1,777,757)	(3,921,312)

Kativik Regional Government

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

Other Programs

Year ended December 31, 2021

	<u>Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
	\$	\$	\$
TREASURY (#99) (Note 17)			
Revenue			
Local sources			
Interest	250,000	187,807	569,012
Other		66,188	41,072
Interest on self-financing (Allavik Building (#17))	6,750	6,750	15,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	80,107	80,107	86,300
Interest on self-financing (KRG Houses (#74))	197,010	197,010	218,573
Interest on self-financing (Building Maintenance (#73))	65,230	65,230	73,177
Interest on self-financing (Courthouse (#18))	9,999	9,999	10,890
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))	129,257	129,257	123,064
Capital repayment on self-financing (KRG Houses (#74))	447,498	447,498	425,935
Capital repayment on self-financing (Building Maintenance (#73))	164,918	164,918	156,972
Capital repayment on self-financing (Courthouse (#18))	18,502	18,502	17,611
	<u>1,549,271</u>	<u>1,553,266</u>	<u>1,918,356</u>
Expenditure			
	–	–	–
Surplus (deficit) for the year	<u>1,549,271</u>	<u>1,553,266</u>	<u>1,918,356</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – treasury	1,496,104	(844,930)	(179,400)
Financial reserves and reserved funds – interest		(403,678)	(501,605)
	<u>1,496,104</u>	<u>(1,248,608)</u>	<u>(681,005)</u>
Surplus (deficit) for the year for fiscal purposes	<u>3,045,375</u>	<u>304,658</u>	1,237,351
Internal transfers	<u>(3,045,375)</u>	<u>(304,658)</u>	(1,237,351)
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</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, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	3,404,227	2,936,143	2,417,123
Other rental charges	657,672	548,586	583,592
Other housing charges	318,543	318,543	278,968
Internal supervision and management fees	765,211	652,211	1,061,768
Landing and airport terminal building fees	1,435,000	1,422,690	1,159,723
Service charges and sales	187,000	215,339	170,093
Employee rental	651,000	890,489	815,786
Interest	270,000	190,273	582,058
Interest on loans receivable	185,000	185,987	178,369
Internet communications	9,807,930	10,395,429	10,376,847
Recuperation of accumulated surplus of Child Care Centres as of March 31	2,525,808	2,525,808	2,434,331
Other	1,141,821	1,451,036	1,934,084
	21,349,212	21,732,534	21,992,742
Contributions			
Secrétariat aux affaires autochtones	128,516,232	126,305,398	114,868,680
Ministère des Affaires municipales et de l'Habitation	4,000,274	4,541,783	4,468,959
Ministère des Transports	929,594	844,094	1,020,646
Ministère de la Sécurité publique	18,952,436	18,290,752	16,825,601
Ministère de l'Énergie et des Ressources naturelles	9,812,643	9,676,045	9,270,461
Ministère des Forêts, de la Faune et des Parcs	1,289,300	505,327	541,632
Ministère de la Santé et des Services sociaux	246,164	246,165	244,590
Emploi-Québec	1,894,176	1,351,548	2,927,140
Sanarrutik Amendment #3 – Ungaluk	1,213,638	755,195	613,652
Société d'habitation du Québec	441,410	213,984	174,651
Société du Plan Nord	1,045,000	673,230	649,844
Ministère de la Justice	1,124,422	1,046,660	1,063,406
Ministère de l'Éducation	1,126,710	(126,580)	374,494
Other provincial contributions	292,921	405,172	444,090
Employment and Social Development Canada	29,202,242	12,064,268	18,948,933
Public Safety Canada	11,756,753	11,776,052	11,460,877
Indigenous and Northern Affairs Canada	872,772	916,883	1,064,842
Transport Canada	1,269,950	627,986	1,249,864
Health Canada	914,607	771,607	890,682
Fisheries and Oceans Canada	480,000	701,507	480,000
Environment Canada	872,502	738,593	541,194

Kativik Regional Government

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

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
Revenue (Continued)			
Contributions (Continued)			
Training assistance subsidy	277,470	148,191	179,612
Other	1,694,922	787,876	627,089
	<u>218,226,138</u>	<u>193,261,736</u>	<u>188,930,939</u>
Investments		54,531,583	31,392,884
	<u>239,575,350</u>	<u>269,525,853</u>	<u>242,316,565</u>
Expenditure			
Salaries and fringe benefits	63,184,225	59,670,504	59,123,685
Travel and accommodation	9,547,043	7,166,898	5,208,993
Contracts	15,948,312	10,478,660	10,284,725
Training costs	1,928,198	549,249	607,962
Telecommunications	904,909	1,297,845	865,376
Vehicle operation costs	3,367,398	2,346,350	2,690,886
Maintenance, utilities and municipal services	5,190,468	4,014,345	4,404,542
Office, housing and equipment rental	2,496,548	1,725,298	1,887,221
Administrative costs	5,706,612	3,711,744	3,257,287
Insurance	1,159,980	1,201,913	866,945
Purchase of materials and equipment supplies	6,974,213	5,130,727	3,806,872
Contributions to Northern Villages – technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – fire prevention – operations	755,888	755,888	741,062
Contributions to Northern Villages – recreation	300,000	40,000	87,500
Contributions to Northern Villages – regional public transit	539,999	539,999	590,000
Contributions to Northern Villages – Sanarrutik Agreement	4,568,957	4,564,435	4,876,174
Contributions to Northern Villages – Usijiit	1,118,555	1,118,554	1,085,974
Contributions to Child Care Centres	18,758,702	16,237,782	19,207,396
Contributions to Child Care Centres – major renovations	6,449,000	4,010,387	688,258
Special projects – child care programs	1,092,674	933,363	78,908
Contributions to local programs – Inuit support program	6,882,399	6,882,399	6,724,378
Measures to reduce the cost of living in Nunavik	17,240,000	16,509,893	17,299,014
Fur, Inuit clothing, canoe and fuel assistance	1,575,000	1,327,714	1,826,480
Other regional projects – Inuit support program	3,345,000	2,623,557	3,244,650
Non-reimbursable contributions – Regional projects and activities	7,202,606	1,733,746	1,291,104

Kativik Regional Government

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

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
Expenditure (Continued)			
Non-reimbursable contributions – economic development projects	4,053,023	2,103,265	2,891,519
Sustainable Employment – program activities	25,329,586	6,998,960	17,498,752
Doubtful accounts, provision and write-off of doubtful loans and interest receivable		231,106	(629,858)
Financing costs	4,661,259	4,647,221	5,442,767
Settlement	104,221	50,720	260,353
Other	1,908,792	1,628,617	95,829
Capital assets transferred to Northern Villages		22,226,416	5,776,410
Amortization of capital assets		13,846,967	14,252,249
	222,503,567	206,514,522	196,543,413
Surplus (deficit) for the year	17,071,783	63,011,331	45,773,152

Kativik Regional Government

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

Year ended December 31, 2021

	2021		2020
	Budget	Actual	Actual
	\$	\$	\$
Surplus (deficit) for the year	17,071,783	63,011,331	45,773,152
Investment revenue		(54,531,583)	(31,392,884)
	17,071,783	8,479,748	14,380,268
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		13,846,967	14,252,249
Capital assets transferred to Northern Villages		22,226,416	5,776,410
	–	36,073,383	20,028,659
Loans and term deposits			
Capital repayment – loans receivable	1,270,000	1,004,075	1,278,239
Provision (recovery) for interest on loans receivable		(27,039)	(137,287)
Provision (recovery) for doubtful loans		(274,721)	(782,782)
Write-off of doubtful loans			290,211
	1,270,000	702,315	648,381
Financing			
Reimbursement of long-term debt	(24,780,314)	(24,780,314)	(23,689,640)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	15,681,360	15,681,360	14,622,765
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	22,240	22,240	21,635
Ministère des Transports – long-term debt	3,971,800	3,971,800	4,028,000
Ministère de la Sécurité publique – infrastructure (bonds repayment – capital)	650,700	650,700	724,000
Secrétariat aux affaires autochtones – long-term debt	1,081,886	1,081,886	1,060,288
Ministère de l'Éducation – long-term debt	2,144,328	2,144,328	2,036,051
	(1,228,000)	(1,228,000)	(1,196,901)

Kativik Regional Government

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

Year ended December 31, 2021

	Budget	2021 Actual	2020 Actual
	\$	\$	\$
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(1,851,995)	(1,421,305)	(1,956,900)
Investing activities – investments in loans receivable (Note 5 b))	(3,250,000)	(1,969,700)	(195,500)
Investing activities – contribution to capital projects	(4,573,000)	(2,683,000)	(460,000)
Financial reserves and reserved funds	(11,408,802)	(10,485,766)	(12,182,131)
Appropriation from accumulated surplus, beginning of year	37,306,357		
	16,222,560	(16,559,771)	(14,794,531)
	16,264,560	18,987,927	4,685,608
Surplus (deficit) for the year for fiscal purposes	33,336,343	27,467,675	19,065,876

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

December 31, 2021

	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		65,739,763	91,127,798	(25,388,035)
KRG – Housing renovations	2,307,000		2,252,000	329,882	1,922,118
KRG – Office building renovations	2,798,000		2,738,000	1,483,406	1,254,594
KRG – Police stations renovations	1,123,500		763,000	325,630	437,370
KRG – Police station construction				652,761	(652,761)
KRG – Greenhouse project				14,530	(14,530)
KRG – Daycare renovation				12,822	(12,822)
	<u>131,683,500</u>	<u>–</u>	<u>71,947,763</u>	<u>94,063,764</u>	<u>(22,116,001)</u>
Other entities – Other projects					
Kuujuaaraapik – Tasiurvik Family House	230,000		500,000	607,560	(107,560)
	<u>230,000</u>	<u>–</u>	<u>500,000</u>	<u>607,560</u>	<u>(107,560)</u>
Northern Villages – Fire Safety Cover Plan – 2021-2025 Program					
Kangijsujaq – Firehall renovations	350,000			56,052	(56,052)
Puvirnituaq – Firehall renovations	350,000			53,579	(53,579)
Inukjuak – Firehall renovations	300,000			22,970	(22,970)
	<u>1,000,000</u>	<u>–</u>	<u>–</u>	<u>132,601</u>	<u>(132,601)</u>

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Pivallutiit III					
Kangijsualujjuaq – Community centre renovations	1,566,597		956,597	1,457,112	(500,515)
Tasiujaq – Cultural centre			30,373	30,373	
Tasiujaq – Intergenerational centre construction	2,202,025		1,601,384	2,605,819	(1,004,435)
Quaqtaq – Swimming pool renovations	1,495,000			157,492	(157,492)
Kangijsujuaq – Arena renovations	3,188,263		1,078,263	3,446,899	(2,368,636)
Salluit – Community centre renovations	3,903,856		2,592,919	3,271,993	(679,074)
Ivujivik – Community centre renovations	2,681,941		1,007,043	3,248,444	(2,241,401)
Puvirnituaq – Swimming pool	2,955,000		2,000,000	2,645,171	(645,171)
Umiujaq – Community centre renovations			18,454	18,454	
Umiujaq – Intergenerational centre construction	1,540,000		1,517,000	2,513,221	(996,221)
Kuujuaarapik – Community centre construction	5,225,289		3,416,982	4,852,697	(1,435,715)
	<u>24,757,971</u>	<u>–</u>	<u>14,219,015</u>	<u>24,247,675</u>	<u>(10,028,660)</u>
Northern Villages – Pivallutiit IV					
Akulivik – Men's workshop renovations	350,000			114,054	(114,054)
Kuujuaarapik – St-Edmund Church renovations				72,804	(72,804)
	<u>350,000</u>	<u>–</u>	<u>–</u>	<u>186,858</u>	<u>(186,858)</u>
Northern Villages – Various funding sources					
Kangirsuk – Arena			6,625,213	3,355,365	3,269,848
	<u>–</u>	<u>–</u>	<u>6,625,213</u>	<u>3,355,365</u>	<u>3,269,848</u>

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Federal Excise Tax Program – Infrastructure – 2019-2023 Program					
Kuujuaq – Municipal roads	1,637,470			171,892	(171,892)
Kangirsuk – Community centre renovations	907,134			90,052	(90,052)
Akulivik – Garage renovations	934,917			390,587	(390,587)
Kuujuaaraapik – Drinking water infrastructure	402,226			402,226	(402,226)
Kuujuaaraapik – Roads construction	547,246			547,246	(547,246)
	<u>4,428,993</u>	<u>–</u>	<u>–</u>	<u>1,602,003</u>	<u>(1,602,003)</u>
Northern Villages – Isurruutiit projects					
LU #7111 – Water plant (upgrade)	405,000	344,430		382,851	(38,421)
LU #7114 – Roads (construction)	750,000	287,200		323,166	(35,966)
LU #7115 – Aqueduct and sewer	315,000			88,999	(88,999)
LU #7122 – Mechanical garage (renovation)	3,380,000	118,940		3,386,212	(3,267,272)
LU #7123 – Playground (construction)	56,000	28,040		35,088	(7,048)
LU #7133 – Water truck (purchase)	320,000				
LU #7142 – Sewage truck (overhaul)	108,000	53,230		102,939	(49,709)
LU #7162 – Loader (overhaul)	80,000			66,337	(66,337)
LU #7164 – Loader (overhaul)	75,000			46,772	(46,772)
LU #7165 – Loader (purchase)	500,000				
VP #7211 – Water plant (construction)	15,020,000	13,923,790		15,084,318	(1,160,528)
VP #7213 – Solid waste site (upgrade)	200,000			51,192	(51,192)
VP #7214 – Roads (construction)	3,200,000	3,013,150		3,154,199	(141,049)
VP #7236 – Water truck (purchase)	320,000				
VP #7237 – Water truck (prurchase)	320,000				

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit projects (Continued)					
VP #7238 – Water truck (overhaul)	60,000			44,563	(44,563)
VP #7239 – Water truck (purchase)	305,000				
VP #7244 – Sewage truck (purchase)	290,000				
VP #7245 – Sewage truck (purchase)	280,000				
VP #7246 – Sewage truck (purchase)	280,000				
VP #7252 – Garbage truck (overhaul)	50,000			49,107	(49,107)
VP #7257 – Gravel dump truck (purchase)	280,000				
VP #7281 – Loader (overhaul)	100,000			82,573	(82,573)
VP #7285 – Water truck (purchase)	305,000				
TQ #7311 – Water plant (upgrade)	450,000	113,910		437,039	(323,129)
TQ #7313 – Solid waste site (upgrade)	188,000	186,120		186,541	(421)
TQ #7314 – Roads (construction)	106,000	77,780		102,626	(24,846)
TQ #7322 – Mechanical garage (renovation)	2,150,000	2,019,090		2,104,239	(85,149)
TQ #7323 – Playground (construction)	22,000			9,118	(9,118)
TQ #7331 – Water truck (purchase)	305,000				
TQ #7341 – Sewage truck (purchase)	280,000				
TQ #7357 – Dump truck-1 (overhaul)	75,000	73,860		75,300	(1,440)
TQ #7358 – Dump truck-2 (overhaul)	50,000			7,243	(7,243)
LA #7411 – Water plant (upgrade)	350,000	54,310		316,993	(262,683)
LA #7413 – Solid waste site (upgrade)	5,000			1,470	(1,470)
LA #7416 – Roads (construction)	500,000	133,180		295,209	(162,029)
LA #7423 – Playground/recreation	32,500	30,860		32,194	(1,334)
LA #7431 – Water truck (purchase)	305,000				
LA #7451 – Garbage truck (purchase)	250,000				
LA #7457 – Gravel dump truck (purchase)	250,000				
AS #7511 – Water plant (upgrade)	1,400,000	805,170		1,359,582	(54,412)
AS #7513 – Solid waste site (construction)	2,087,000	1,746,030		1,914,943	(168,913)
AS #7514 – Roads (construction)	723,000	191,970		239,133	(47,163)
AS #7523 – Playground (construction)	5,000			2,738	(2,738)

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruitiit projects (Continued)					
AS #7524 – Arena (construction)	7,000,000	274,750	2,000,000	6,488,211	(4,213,461)
AS #7531 – Water truck (overhaul)	50,000				
AS #7532 – Water truck (purchase)	320,000				
AS #7533 – Water truck (overhaul)	65,000				
AS #7534 – Water truck (purchase)	305,000				
AS #7542 – Sewage truck (overhaul)	50,000				
AS #7543 – Sewage truck (purchase)	280,000				
AS #7544 – Sewage truck (purchase)	280,000				
AS #7556 – Gravel dump truck (purchase)	282,000	234,170		276,506	(42,336)
AS #7557 – Gravel dump truck (overhaul)	65,000				
AS #7561 – Loader (overhaul)	53,000	44,460		50,167	(5,707)
AS #7562 – Loader (purchase)	500,000				
HA #7611 – Water plant (upgrade)	370,000			385,718	(385,718)
HA #7612 – Wastewater site (upgrade)	6,000			5,721	(5,721)
HA #7614 – Roads (construction)	1,030,000	711,120		880,600	(169,480)
HA #7641 – Sewage truck (purchase)	290,000				
HA #7661 – Loader (overhaul)	80,000	12,860		60,261	(47,401)
HA #7664 – Loader (purchase)	500,000				
KG #7711 – Water plant (upgrade)	1,060,000	892,410		1,037,057	(144,647)
KG #7712 – Wastewater site (construction)	1,740,000	1,381,180		1,449,093	(67,913)
KG #7713 – Solid waste site (upgrade)				1,791	(1,791)
KG #7714 – Roads (construction)	400,000	251,540		266,076	(14,536)
KG #7723 – Playground/recreation (construction)	85,000	68,320		80,811	(12,491)
KG #7731 – Water truck (overhaul)	130,000				
KG #7732 – Water truck (purchase)	340,000	334,190		334,933	(743)
KG #7741 – Sewage truck (overhaul)	50,000				
ZG #7811 – Water plant (upgrade)	850,000			822,343	(822,343)
ZG #7813 – Solid waste site (upgrade)	155,000	64,350		112,383	(48,033)
ZG #7814 – Roads (construction)	5,130,000	4,576,510		4,738,193	(161,683)

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit projects (Continued)					
ZG #7831 – Water truck (purchase)	320,000				
ZG #7861 – Loader (overhaul)	124,000	74,690		119,299	(44,609)
IK #7911 – Water plant (upgrade)	400,000			452,193	(452,193)
IK #7912 – Wastewater site (upgrade)	6,000			5,721	(5,721)
IK #7913 – Solid waste site (upgrade)	20,000				
IK #7914 – Roads (construction)	275,000	107,240		136,439	(29,199)
IK #7932 – Water truck (purchase)	320,000			3,661	(3,661)
IK #7941 – Sewage truck (purchase)	290,000				
IK #7951 – Garbage truck (purchase)	250,000				
KO #8011 – Water plant (upgrade)	842,000	776,040		803,426	(27,386)
KO #8013 – Solid waste site (construction)	5,000			1,178	(1,178)
KO #8014 – Roads (construction)	425,000	412,500		422,015	(9,515)
KO #8042 – Sewage truck (overhaul)	75,000	67,500		68,998	(1,498)
KO #8061 – Loader (overhaul)	50,000			29,850	(29,850)
KO #8062 – Grader (purchase)	500,000			502,149	(502,149)
KO #8071 – Gravel screener (overhaul)	50,000				
PX #8111 – Water plant (upgrade)	365,000	277,410		330,931	(53,521)
PX #8112 – Wastewater site (upgrade)	271,000	258,770		271,100	(12,330)
PX #8113 – Solid waste site (upgrade)	27,000			8,157	(8,157)
PX #8114 – Roads (construction)	545,000	81,210		152,715	(71,505)
PX #8122 – Storage garage (construction)	3,400,000	1,746,170		2,045,596	(299,426)
PX #8123 – Playground (construction)	26,000			8,018	(8,018)
PX #8135 – Water truck (purchase)	320,000				
PX #8136 – Water truck (purchase)	305,000				
PX #8137 – Water truck (purchase)	305,000				
PX #8144 – Sewage truck (purchase)	290,000				
PX #8145 – Sewage truck (purchase)	280,000				
PX #8156 – Gravel dump truck (overhaul)	65,000	58,000		59,110	(1,110)
PX #8157 – Gravel dump truck (purchase)	250,000				

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

December 31, 2021

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
Northern Villages – Isurruutiit projects (Continued)					
PX #8161 – Loader (overhaul)	65,000	58,000		59,110	(1,110)
PX #8162 – Loader (purchase)	500,000				
PX #8164 – Loader (overhaul)	60,000				
PH #8211 – Water plant (upgrade)	390,000			298,262	(298,262)
PH #8213 – Solid waste site (construction)	500,000	394,440		475,173	(80,733)
PH #8214 – Roads (construction)	1,800,000	1,274,100		1,604,862	(330,762)
PH #8222 – Rolling stock storage garage (construction)	3,650,000	214,660		3,780,784	(3,566,124)
PH #8223 – Playground (construction)	2,000			1,440	(1,440)
PH #8233 – Water truck (purchase)	305,000				
PH #8234 – Water truck (purchase)	305,000				
PH #8243 – Sewage truck (overhaul)	75,000	21,900		22,321	(421)
PH #8244 – Sewage truck (purchase)	280,000				
PH #8245 – Sewage truck (purchase)	280,000				
MU #8311 – Water plant (upgrade)	540,000	473,850		491,484	(17,634)
MU #8312 – Wastewater site (upgrade)	550,000	199,440		419,058	(219,618)
MU #8313 – Solid waste site (upgrade)	5,000			1,906	(1,906)
MU #8314 – Roads (construction)	450,000	201,400		434,897	(233,497)
MU #8323 – Playground (construction)	45,000	14,950		21,803	(6,853)
MU #8351 – Garbage truck (purchase)	250,000				
MU #8363 – Grader (overhaul)	60,000				
MU #8365 – Excavator (overhaul)	80,000			9,462	(9,462)
GW #8411 – Water plant (upgrade)	240,000	172,690		200,770	(28,080)
GW #8413 – Solid waste site (upgrade)	162,000	112,730		170,450	(57,720)
GW #8414 – Roads (construction)	400,000	202,270		293,301	(91,031)
GW #8423 – Playground (construction)	100,000			1,979	(1,979)
	<u>79,493,500</u>	<u>39,246,880</u>	<u>2,000,000</u>	<u>60,680,166</u>	<u>(19,433,286)</u>
	<u>241,943,964</u>	<u>39,246,880</u>	<u>95,291,991</u>	<u>184,875,992</u>	<u>(50,337,121)</u>

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2021

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Kativik Regional Government					
Long-term loans renewable – March 10, 2021			134,644	134,644	
Long-term loans renewable – May 31, 2021			47,097	47,097	
Long-term loans renewable – October 12, 2021			57,852	57,852	
KRG – Acquisition of capital assets			1,421,305	1,421,305	
	–	–	1,660,898	1,660,898	–
Other entities – Pivallutiit III					
Kuujjuaq – Anglican church construction	1,557,917		333,589	333,589	
	1,557,917	–	333,589	333,589	–
Northern Villages – Federal Excise Tax Program – Infrastructure – 2014-2018 Program					
Kuujjuaq – Community workshop	1,923,478		1,002,356	1,002,356	
Aupaluk – Municipal office	543,857		454,863	454,863	
Quaqtaq – Bridge	520,726		563,213	563,213	
Ivujivik – Snowmobile repair shop	32,845		32,845	32,845	
Akulivik – Ski-doo workshop	1,128,103		788,256	788,256	
Puvirnituk – Garage renovations	805,892		701,778	701,778	
Puvirnituk – Arena renovations	23,646		23,646	23,646	
Puvirnituk – Community centre renovations	77,961		77,961	77,961	
Umiujaq – Bridge improvement	743,781		331,971	331,971	
Kuujjuaraapik – Drinking water infrastructure	1,781,495		581,495	581,495	
	7,581,784	–	4,558,384	4,558,384	–

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2021

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Northern Villages – Isurruutiit projects					
LU #7132 – Water truck (overhaul)	70,000	58,100		58,100	
LU #7163 – Grader (purchase)	488,000	486,860		486,860	
VP #7212 – Wastewater site (upgrade)	60,000	59,540		59,540	
VP #7222 – Storage garage for rolling stock (construction)	3,500,000	3,499,270		3,499,270	
VP #7233 – Water truck (overhaul)	60,000	57,450		57,450	
VP #7235 – Water truck (overhaul)	58,000	55,640		55,640	
VP #7263 – Grader (overhaul)	45,000	28,810		28,810	
VP #7267 – Excavator (overhaul)	75,000	67,580		67,580	
VP #7269 – Bulldozer (overhaul)	30,000	26,280		26,280	
VP #7276 – Accessories snow plow / dump truck (purchase)	40,000	37,120		37,120	
LA #7412 – Wastewater site (construction)	45,000	44,220		44,220	
LA #7422 – Mechanical garage (renovation)	1,179,000	1,178,420		1,178,420	
LA #7475 – Accessories snow plow / loader (purchase)	75,000	33,160		33,160	
AS #7541 – Sewage truck (overhaul)	57,000	55,590		55,590	
AS #7563 – Grader (purchase)	430,000	428,240		428,240	
AS #7567 – Backhoe loader (overhaul)	40,000	38,910		38,910	
KG #7721 – Municipal office (construction)	5,901,000	5,900,300		5,900,300	
KG #7742 – Sewage truck (purchase)	320,000	316,940		316,940	
ZG #7821 – Municipal office (renovation)	3,445,000	3,443,120		3,443,120	
ZG #7842 – Sewage truck (overhaul)	70,000	68,070		68,070	
ZG #7865 – Excavator (purchase)	413,000	412,290		412,290	
ZG #7870 – Bulldozer (overhaul)	50,000	31,610		31,610	
KO #8032 – Water truck (overhaul)	55,000	49,330		49,330	
PX #8133 – Water truck (overhaul)	80,000	51,280		51,280	

Kativik Regional Government

Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2021

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
		Long-term loans	Other		
	\$	\$	\$	\$	\$
Northern Villages – Isurruutiit projects (Continued)					
PX #8143 – Sewage truck (overhaul)	75,000	51,410		51,410	
GW #8462 – Loader (overhaul)	130,000	130,000		130,000	
GW #8463 – Grader (purchase)	490,000	485,310		485,310	
	<u>17,281,000</u>	<u>17,094,850</u>	<u>–</u>	<u>17,094,850</u>	<u>–</u>
	<u>26,420,701</u>	<u>17,094,850</u>	<u>6,552,871</u>	<u>23,647,721</u>	<u>–</u>

Kativik Regional Government

Appendix F – Balances Available under Closed Capital Projects

December 31, 2021

	<u>2021</u>	<u>2020</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, 2021

	2021	2020
	\$	\$
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, 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
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, 2021

	2021	2020
	\$	\$
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