

LISTUGUJ MI'GMAQ GOVERNMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
MARCH 31, 2015

LISTUGUJ MI'GMAO GOVERNMENT

INDEX

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FOR THE YEAR ENDED MARCH 31, 2015

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INDEPENDENT AUDITORS' REPORT

To The Members of
Listuguj Mi'gmaq Government

Report on the Financial Statements

We have audited the accompanying financial statements of Listuguj Mi'gmaq Government, which comprise the consolidated statement of financial position as at March 31, 2015, the consolidated statements of revenue and expenditures, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Public Sector Accounting Board (PSAB) principles 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.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Listuguj Mi'gmaq Government as at March 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with PSAB principles.

Campbellton, NB

August 12, 2015

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LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Financial Position
As at March 31, 2015

	<u>2015</u>	<u>(Restated)</u> <u>2014</u>
<u>Financial Assets</u>		
Cash (Unrestricted)	\$ 953,023	\$ 633,207
Accounts Receivable (Note 2)	13,034,920	12,348,828
Long Term Receivables (Note 3)	2,790,342	2,665,444
Replacement Reserve Fund (Note 4)	247,980	100,000
Operating Reserve Fund (Note 5)	182,391	-
Investment (Note 6)	<u>100</u>	<u>100</u>
	<u>17,208,756</u>	<u>15,747,579</u>
<u>Liabilities</u>		
Bank Overdraft	2,151,134	1,599,918
Line of Credit	375,000	2,292,500
Accounts Payable and Accrued Liabilities	5,360,582	10,360,986
AANDC Contributions Payable	36,817	410,142
Deferred Revenue (Note 7)	1,014,789	51,499
Deferred Revenue - Economic Development Loan Program	156,498	219,938
Reserve for Future Funding	69,576	69,576
Reserve for Unexpended Funding	2,071,375	2,071,375
Long Term Debt (Note 8)	<u>23,184,417</u>	<u>18,754,013</u>
	<u>34,420,188</u>	<u>35,829,947</u>
<u>Net Debt (Note 12)</u>	<u>(17,211,432)</u>	<u>(20,082,368)</u>
<u>Non-Financial Assets</u>		
Tangible Capital Assets (Note 13)	59,385,251	58,104,665
Prepaid Expenses	<u>345,303</u>	<u>383,738</u>
	<u>59,730,554</u>	<u>58,488,403</u>
<u>Accumulated Surplus (Note 12)</u>	<u>\$ 42,519,122</u>	<u>\$ 38,406,035</u>
<u>Contingent Liabilities (Note 14)</u>		

Approved On Behalf of Listuguj Mi'gmaq Government

_____ Chief

_____ Councillor



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LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Change in Net Debt
As at March 31, 2015

	<u>2015</u>	(Restated) <u>2014</u>
<u>Surplus for the Year as Reported</u>		
<u>Under Former Accounting Principles (Page 5)</u>	\$ 4,336,364	\$ 138,422
<u>Add (Deduct): Adjustments Required to Convert</u>		
<u>to Public Sector Accounting Principles</u>		
Loan Proceeds	(4,474,707)	(1,814,493)
Acquisition of Tangible Capital Assets	6,302,855	5,351,601
Amortization of Tangible Capital Assets	(4,795,369)	(5,079,970)
Principal Repayment of Long Term Debt	2,680,211	1,859,991
Contribution to Funded Reserves	58,906	114,381
CMHC Prior Year Adjustment - Section 95 Housing	<u>4,827</u>	<u>(50,649)</u>
<u>Surplus for the Year Using</u>		
<u>Public Sector Accounting Principles</u>	4,113,087	519,283
<u>Add (Deduct):</u>		
Acquisition of Tangible Capital Assets	(6,302,855)	(5,351,601)
Amortization of Tangible Capital Assets	5,022,269	5,297,843
Decrease in Prepaid Expenses	<u>38,435</u>	<u>215,394</u>
<u>Decrease in Net Debt</u>	2,870,936	680,919
<u>Net Debt, Beginning of Year</u>	<u>(20,082,368)</u>	<u>(20,763,287)</u>
<u>Net Debt, End of Year</u>	<u>\$(17,211,432)</u>	<u>\$(20,082,368)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Operations
For The Year Ended March 31, 2015

	2015 Budget (Note 19)	2015	(Restated) 2014
<u>Revenue</u>			
Federal Government Transfers for Operating	\$ 23,362,262	\$ 24,003,920	\$ 23,192,890
Federal Government Transfers for Capital	2,580,158	2,579,959	2,073,294
Provincial Government Transfers for Operating	2,283,979	1,839,500	1,565,449
Provincial Government Transfers for Capital	61,501	61,501	464,334
Rent	880,570	1,201,710	1,123,961
Other	<u>19,706,516</u>	<u>21,105,799</u>	<u>17,888,211</u>
	<u>48,874,986</u>	<u>50,792,389</u>	<u>46,308,139</u>
<u>Expenditures</u>			
Band Administration	3,951,667	4,935,379	4,364,637
Capital Operations	6,166,677	2,414,581	3,555,488
Economic Development	2,022,855	2,055,995	2,795,665
Education	8,091,869	8,411,878	8,267,337
Commercial Fisheries	7,649,591	7,876,381	6,245,435
Forestry	3,045,335	4,546,603	2,375,909
Health	3,267,389	3,138,964	3,027,642
Housing (Capital and Section 95)	1,499,518	2,309,589	3,640,101
Police Operations	1,316,414	1,596,654	1,913,498
Public Security	511,330	565,801	637,033
Social Services	<u>8,968,789</u>	<u>8,827,477</u>	<u>8,966,111</u>
	<u>46,491,434</u>	<u>46,679,302</u>	<u>45,788,856</u>
<u>Surplus for the Year</u>	2,383,552	4,113,087	519,283
<u>Accumulated Surplus, Beginning of Year</u>	<u>-</u>	<u>38,406,035</u>	<u>37,886,752</u>
<u>Accumulated Surplus, End of Year</u>	<u>\$ 2,383,552</u>	<u>\$ 42,519,122</u>	<u>\$ 38,406,035</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 <u>Budget</u>	2015	(Restated) 2014
Revenue			
Aboriginal Affairs and Northern Development Canada	\$ 19,179,458	\$ 19,391,059	\$ 18,180,744
Attorney General of Canada	35,000	35,000	28,800
AVCell	2,332,285	2,486,275	2,328,841
Bingo Operations	184,370	107,874	278,406
Canada Mortgage and Housing Corporation	15,000	66,700	241,611
Canada Mortgage and Housing Corporation - Subsidy	-	310,834	304,034
Canada Post Corporation	63,754	63,822	63,768
First Nation Education Council	1,203,440	1,203,436	1,264,762
Fisheries and Oceans Canada	1,410,000	1,396,269	955,463
FNQLHSSC	177,861	177,861	105,905
Gain on Settlement of Debt	-	1,308,645	-
Government of Canada	144,000	225,060	386,992
Health Canada	3,297,893	3,297,893	3,311,910
Interest Earned	41,489	63,440	-
Listuguj Mi'gmaq Development Centre	-	5,796	7,259
Loan Proceeds	2,539,056	4,430,150	1,757,633
McGill University	61,000	37,548	61,075
Mussel Sales	-	-	19,158
Other Income - Local Sources	2,251,745	3,745,163	3,955,035
Proceeds From Sale of Capital Assets	-	20,000	-
Province of Quebec	1,499,075	1,116,097	1,322,595
Rental - Buildings	874,200	1,198,985	1,123,961
Retail Postal Sales	142,000	134,010	135,869
Shrimp Sales	2,930,978	3,456,123	2,758,510
Snow Crab Sales	4,828,919	5,257,028	4,391,703
Transfers From Other Programs	2,731,870	1,834,833	1,780,482
Tripartite Agreement			
Province of Quebec	607,043	607,044	601,283
Solicitor General	657,629	657,629	651,389
Turbot Sales	-	109,184	-
Wood Sold and Contracts	1,974,000	2,859,490	2,121,272
Deferred Revenue Previous Year	<u>13,271</u>	<u>51,499</u>	<u>160,502</u>
	49,195,336	55,654,747	48,298,962
Less: Deferred Revenue Current Year	<u>942,350</u>	<u>1,014,789</u>	<u>51,499</u>
Total Revenue (Page 12)	<u>48,252,986</u>	<u>54,639,958</u>	<u>48,247,463</u>
Less: Transfers From Other Programs	<u>2,731,870</u>	<u>1,834,833</u>	<u>1,780,482</u>
Net Revenue	<u>45,521,116</u>	<u>52,805,125</u>	<u>46,466,981</u>
Total Expenditures (Page 7 and 12)	45,869,434	50,303,594	47,991,974
Add: Transfer of Unexpended Funds	-	-	117,067
Less: Transfers To Other Programs	<u>(2,731,870)</u>	<u>(1,834,833)</u>	<u>(1,780,482)</u>
Net Expenditures	<u>43,137,564</u>	<u>48,468,761</u>	<u>46,328,559</u>
Excess of Revenue Over Expenditures (Expenditures Over Revenue)	<u>\$ 2,383,552</u>	<u>\$ 4,336,364</u>	<u>\$ 138,422</u>



LISTUGUJ M'GMAO GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>(Restated)</u> <u>2014</u>
<u>Expenditures</u>			
Accounting and Audit	\$ 85,000	\$ 89,700	\$ 84,000
Administration	1,401,447	1,419,343	1,465,632
Bad Debts	-	383,097	-
Band Employee Benefit Plan	346,000	367,173	370,793
Basic Needs	3,180,000	3,321,521	3,290,388
Books and Supplies	40,000	69,755	71,885
Capital Expenditures Out of Operations	90,257	369,609	586,193
Consulting	146,000	103,899	10,000
Contracts	362,609	450,905	316,858
Employability Measures	475,000	453,258	473,862
Equipment Rental	44,900	82,534	110,812
Election Expenses	-	50,764	541
Health Services Transfer Program	3,267,389	3,143,691	3,012,381
Heat and Lights	161,540	243,103	214,555
Honoraria	90,000	90,000	90,000
Insurance	128,700	225,485	273,613
Interest and Bank Charges	84,192	86,494	113,989
License	1,560,000	1,560,000	-
Living Expense Allowance	660,000	808,838	821,742
Loan and Mortgage Payments	1,381,982	2,643,167	2,685,427
Materials, Supplies and Other	3,549,871	3,514,875	5,339,142
Office	114,500	214,361	322,712
Other	433,753	516,013	831,328
Placements	2,278,282	1,999,678	1,969,720
Police Facility Costs	<u>258,092</u>	<u>324,633</u>	<u>742,057</u>
Balance Carried Forward	<u>20,139,514</u>	<u>22,531,896</u>	<u>23,197,630</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>(Restated)</u> <u>2014</u>
<u>Expenditures (Cont'd)</u>			
Balance Brought Forward	\$ 20,139,514	\$ 22,531,896	\$ 23,197,630
Postal Purchases	130,000	127,869	135,465
Professional Fees	343,400	274,795	327,195
Professional Services	45,000	420,465	627,288
Project Expenditures	7,178,424	6,736,909	3,895,843
Purification Treatment	4,000	1,854	2,478
Repairs and Maintenance	236,200	415,351	506,615
Salaries and Benefits	13,170,983	14,210,812	14,476,219
School Lunches	20,000	24,157	-
School Supplies	18,000	18,242	8,371
Special Needs	70,000	78,467	59,264
Student Allowances	5,000	13,950	16,111
Student Incentives	30,000	-	10,498
Telephone	50,400	90,824	98,754
Training	42,000	22,180	91,966
Transportation	1,753,519	2,578,444	1,904,013
Tuition	2,171,582	2,344,370	2,253,069
Vehicle Operating and Travel	451,412	401,124	364,095
Waterline Repairs	<u>10,000</u>	<u>11,885</u>	<u>17,100</u>
<u>Total Expenditures (to Page 5)</u>	<u>\$ 45,869,434</u>	<u>\$ 50,303,594</u>	<u>\$ 47,991,974</u>



LISTUGUJ MI'GMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	Page	(Restated) Balance March 31, 2014	Revenue 2014-2015	Expenditures 2014-2015	Surplus (Deficit) 2014-2015	Balance March 31, 2015
Lands, Revenues and Trusts						
Lands Management	13.	\$ (49,728)	\$ 73,449	55,768	\$ 17,681	\$ (32,047)
Membership	13.	(16,589)	27,185	28,890	(1,705)	(18,294)
Total Lands, Revenues and Trusts		<u>(66,317)</u>	<u>100,634</u>	<u>84,658</u>	<u>15,976</u>	<u>(50,341)</u>
Education						
Provincial Schools	14.	40,987	1,612,971	1,612,971		40,987
Enhanced Teachers Salaries	14.	(305,227)	28,645	28,645		(305,227)
Band Schools	15.	2,434,535	1,694,575	1,621,448	73,127	2,507,662
Transportation	16.	135,580	328,026	333,811	(5,785)	129,795
AANDC ISSP	16.					-
Ancillary Services	17.	271,982	32,120	32,179	(59)	271,923
Post-Secondary Support	17.	(3,275,142)	1,092,180	1,651,994	(559,814)	(3,834,956)
Student Support	18.	562,050	330,275	331,714	(1,439)	560,611
Cultural Education	19.	19,144	45,024	45,024	-	19,144
Total Education		<u>(116,091)</u>	<u>5,163,816</u>	<u>5,657,786</u>	<u>(493,970)</u>	<u>(610,061)</u>
Social Development						
Social Assistance - Basic	19.	(380,076)	3,321,521	3,321,521	-	(380,076)
Social Assistance - Employability Measures	20.		453,258	453,258		
Social Assistance - Special	20.	32,142	78,467	78,467	-	32,142
Social Assistance Service Delivery	21.	279,969	113,000	130,616	(17,616)	262,353
Institutional Care For Children	22.	232,955	120,622	292,793	(172,171)	60,784
Group Homes	22.	(1,106,789)	1,327,140	955,573	371,567	(735,222)
Child and Family Services Operation	23.	1,402,465	687,667	873,691	(186,024)	1,216,441
Family Violence	24.	58,716		1,658	(1,658)	57,058
Foster Home For Adults	24.	(230,374)	227,219	227,219	-	(230,374)
Foster Homes For Children	25.	(167,069)	793,173	740,809	52,364	(114,705)
Haven House	26.	923,069	385,592	345,568	40,024	963,093
Adult Care - Service Delivery	26.	219,065	101,247	92,953	8,294	227,359
First Line Childhood Family Services	27.	205,578	489,643	480,320	9,323	214,901
In-Home Care For Adults	27.	(195,352)	400,490	400,490	-	(195,352)
Total Social Development		<u>1,274,299</u>	<u>8,499,039</u>	<u>8,394,936</u>	<u>104,103</u>	<u>1,378,402</u>



LJSTUGUJ MITGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	Page	(Restated) Balance March 31, 2014	Revenue 2014-2015	Expenditures 2014-2015	Surplus (Deficit) 2014-2015	Balance March 31, 2015
Community Capital Facilities						
Dundee Road Infrastructure	28.	\$ -	\$ 1,937,850	\$ 1,826,209	\$ 111,641	\$ 111,641
Snowblower Purchase	28.	-	62,500	62,500	-	-
Capital Addition to Reserve	29.	(1,512,181)	260,000	261,058	(1,058)	(1,513,239)
Band School O & M	29.	(1,000,443)	168,192	294,091	(125,899)	(1,126,342)
Band Schools Evaluation	30.	-	32,700	32,700	-	-
Community Building	30.	532,435	180,700	110,081	70,619	603,054
Fire Protection	31.	(15,204)	132,945	102,761	30,184	14,980
Public Works	32.	(2,380,749)	780,684	344,834	435,850	(1,944,899)
Waste Water Rehabilitation	32.	(318,633)	-	103,170	(103,170)	(421,803)
Roads and Bridges	33.	(1,510,361)	138,669	263,378	(124,709)	(1,635,070)
Sanitation Systems	33.	(1,656,246)	221,133	537,845	(316,712)	(1,972,958)
Water Systems	34.	(103,764)	108,750	94,834	13,916	(89,848)
Paving	34.	45,636	130,000	144,179	(14,179)	31,457
Homes Constructed (2012/13)	35.	(400,637)	-	-	-	(400,637)
Route 132 Construction	35.	(332,407)	61,501	63,703	(2,202)	(334,609)
CMHC RRAP	36.	(189,106)	-	-	-	(189,106)
Excavator Purchase	36.	-	-	-	-	-
Facilities Maintenance	37.	(334,948)	71,400	67,743	3,657	(331,291)
Municipal Services	37.	-	-	-	-	-
Emergency Repair Program	38.	(720,871)	-	4,361	(4,361)	(725,232)
Specific Land Claims	38.	(6,132)	31,696	31,696	-	(6,132)
Lot Development	39.	(339,493)	565,000	679,156	(114,156)	(453,649)
ACRS Repairs	39.	262,550	150,000	155,203	(5,203)	257,347
Capital/Infrastructure Planning	40.	(235,541)	-	-	-	(235,541)
CNHC RRAP 2014-15	40.	-	251,700	175,098	76,602	76,602
CMHC - Duplex	41.	(89,747)	-	-	-	(89,747)
Band Garage	41.	(10)	-	-	-	(10)
Planning and Risk Management	42.	-	21,500	20,550	950	950
Symposium	42.	-	21,625	22,162	(537)	(537)
Gignu Care Facility	43.	(483,884)	2,539,056	2,841,748	(302,692)	(786,576)
CMHC (2uDX)	43.	(44,818)	-	31,694	(31,694)	(76,512)
CMHC HASI Program	44.	1,702	-	-	-	1,702
Multi Purpose Rink	44.	(17,745)	5,328	5,338	(10)	(17,755)
Financial Management	45.	-	13,500	14,306	(806)	(806)
CMHC RRAP (2013/14)	45.	32,613	-	-	-	32,613
Community Garage	46.	(18,832)	-	-	-	(18,832)
Homes Constructed (2013/14)	46.	(218,069)	-	126,967	(126,967)	(345,036)
Total Community Capital Facilities		<u>(11,054,885)</u>	<u>7,886,429</u>	<u>8,417,365</u>	<u>(530,936)</u>	<u>(11,585,821)</u>



Allen, Paquet & Arseneau LLP

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LISTUGUJ MITGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	(Restated)			Surplus	
	Balance	Revenue	Expenditures	(Deficit)	Balance
Page	March 31, 2014	2014-2015	2014-2015	2014-2015	March 31, 2015
<u>Indian Band Government</u>					
Band Support Grant	47. \$ 5,560	\$ 3,501,989	\$ 2,631,980	\$ 870,009	\$ 875,569
Band Employee Benefit Plan (Pension)	48. (465,160)	263,854	263,854	-	(465,160)
Band Employee Benefit Plan (Group Insurance)	48. (163,639)	89,809	103,319	(13,510)	(177,149)
Housing Admin.	49. (826,469)	16,391	140,904	(124,513)	(950,982)
Governance Capacity Development	49. -	-	-	-	-
Total Indian Band Government	<u>(1,449,708)</u>	<u>3,872,043</u>	<u>3,140,057</u>	<u>731,986</u>	<u>(717,722)</u>
<u>Economic Development</u>					
Economic Development	50. 362,227	340,363	281,099	59,264	421,491
Total Economic Development	<u>362,227</u>	<u>340,363</u>	<u>281,099</u>	<u>59,264</u>	<u>421,491</u>
Total Agreement	<u>(11,050,475)</u>	<u>25,862,324</u>	<u>25,975,901</u>	<u>(113,577)</u>	<u>(11,164,052)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

		(Restated)			Surplus	
	Page	Balance	Revenue	Expenditures	(Deficit)	Balance
		March 31, 2014	2014-2015	2014-2015	2014-2015	March 31, 2015
Other Agreements						
Health Services						
Health Services Transfer	51.	\$ 2,112,861	\$ 3,304,143	\$ 3,143,691	\$ 160,452	\$ 2,273,313
Enhanced Service Delivery	52.	-	216,097	220,529	(4,432)	(4,432)
Other Programs						
Economic Opportunities	53.	-	46,000	40,029	5,971	5,971
Aquatic Resource Management and Stewardship	53.	-	157,000	158,230	(1,230)	(1,230)
Chipper Operations	54.	5,620,196	3,242,383	1,551,603	1,690,780	7,310,976
Healing Garden / Courtyard	55.	-	-	-	-	-
Restorative Justice Program	55.	1,299	65,475	58,893	6,582	7,881
McGill University - Subaward Agreement	56.	(102,939)	37,548	79,332	(41,784)	(144,723)
Recreation Coordinator	56.	279	17,297	11,714	5,583	5,862
Contracting Labour	57.	(13,678)	59,875	67,626	(7,751)	(21,429)
Diversification of Secondary School Learning Paths	57.	(581)	7,000	7,002	(2)	(583)
Windmill Tree Clearing	58.	-	1,020,153	836,305	183,848	183,848
Fall Fisheries	58.	65,063	-	-	-	65,063
DFO AICFI CFDOS Snowcrab Quota Acquisition	59.	-	962,000	1,560,000	(598,000)	(598,000)
Turbot	59.	-	109,184	-	109,184	109,184
NAAF Scallop Aquaculture Pilot	60.	-	16,822	18,339	(1,517)	(1,517)
B Food - Social - Ceremonial Fisheries	60.	-	227,000	228,072	(1,072)	(1,072)
Repackage Plant Phase I	61.	-	-	101,899	(101,899)	(101,899)
Marketing Initiative	61.	-	-	-	-	-
Conservation Officers	62.	(34,584)	430,000	432,291	(2,291)	(36,875)
Combat Poverty (Social Exclusion)	62.	-	60,798	60,798	-	-
Snow Crab Fisheries	63.	19,167,456	5,455,926	2,098,881	3,357,045	22,524,501
Foster Family Allowance	63.	37,757	167,491	146,756	20,735	58,492
Shrimp Harvesting	64.	5,553,923	3,456,123	2,725,989	730,134	6,284,057
Hydro Quebec Geolocation	64.	-	15,329	2,598	12,731	12,731
Inter-Community Harmony	65.	8,255	68,575	68,575	-	8,255
ECO Project	65.	(118,641)	91,416	91,416	-	(118,641)
National Police School	66.	445	141,483	124,938	16,545	16,990
FNSSP Early Literacy	66.	-	59,130	60,537	(1,407)	(1,407)
Forestry Operations	67.	(4,118,956)	2,930,786	2,947,175	(16,389)	(4,135,345)
Skills Link Program	67.	644	15,223	15,076	147	791
Retail Postal Outlet	68.	(69,832)	197,832	193,401	4,431	(65,401)
Summer Students	68.	(524,525)	30,601	37,757	(7,156)	(531,681)
Education Partnership Program	69.	(2,031)	104,726	104,915	(189)	(2,220)
Fisheries Coordinator	69.	(1,462,604)	50,429	381,259	(330,830)	(1,793,434)
Enhanced First Nation Education Program	70.	170,475	635,192	646,848	(11,656)	158,819
Section 95 Housing Program	70.	(492,885)	601,849	521,068	80,781	(412,104)
Day Care Centre	71.	(1,118)	106,321	109,856	(3,535)	(4,653)
Mussel Farm	71.	(56,793)	-	-	-	(56,793)
Continuing Education	72.	(166,102)	89,518	90,770	(1,252)	(167,354)
Canada Summer Job Students	72.	(722)	5,827	4,472	1,355	633
Smolt Wheel	73.	(14,771)	-	-	-	(14,771)
DFO AICFI Business Development Planning	73.	55,396	100,000	130,599	(30,599)	24,797
Balance Carried Forward		25,613,287	24,302,552	19,079,239	5,223,313	30,836,600



LISTUGUJ MI'GMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	(Restated) Balance	Revenue	Expenditures	Surplus (Deficit)	Balance
Page	March 31, 2014	2014-2015	2014-2015	2014-2015	March 31, 2015
Other Agreements (Cont'd)					
Balance Brought Forward	\$ 25,613,287	\$ 24,302,552	\$ 19,079,239	\$ 5,223,313	\$ 30,836,600
Other Programs					
Science and Technology	74. -	5,094	5,185	(91)	(91)
F.N.S.S.P.	74. (12,816)	306,950	312,225	(5,275)	(18,091)
Special Education Services	75. (118,355)	515,222	514,576	646	(117,709)
Career Promotion and Awareness	75. -	6,610	5,499	1,111	1,111
New Paths For Education	76. (80,692)	152,880	153,051	(171)	(80,863)
Leased Houses	76. (2,899,776)	812,100	1,270,553	(458,453)	(3,358,229)
Police Operations	77. (1,105,750)	1,413,665	1,524,888	(111,223)	(1,216,973)
Police Facility Costs	78. -	51,742	51,742	-	-
Bingo Operations	78. (399,423)	107,874	259,124	(151,250)	(550,673)
Noon Day Lunch Program	79. 170,175	191,248	195,290	(4,042)	166,133
Quebec Work Integration	79. (293,903)	46,062	75,659	(29,597)	(323,500)
Hog Fuel Services	80. -	172,038	175,076	(3,038)	(3,038)
DFO AICFI 2.4 Training	80. 3,607	28,538	13,268	15,270	18,877
P.P.A.	81. 23,413	138,600	137,788	812	24,225
Dog Control	81. (41,356)	24,819	24,819	-	(41,356)
AVCell Janitors	82. (181,011)	101,640	118,057	(16,417)	(197,428)
Community Reinvestments	82. (3,557,076)	200,000	190,129	9,871	(3,547,205)
DFO AICFI CFDOS Claude Martin	83. (49,218)	4,691	5,212	(521)	(49,739)
DFO AICFI CFDOS UGJIT SMAGNISG	83. (45,593)	10,752	11,945	(1,193)	(46,786)
DFO AICFI CFDOS M81	84. 1,106	47,594	52,204	(4,610)	(3,504)
DFO AICFI CFDOS Marie Simon	84. (64,407)	11,993	13,324	(1,331)	(65,738)
DFO AICFI CFDOS John Duncan	85. (47,699)	74,700	82,991	(8,291)	(55,990)
DFO AICFI CFDOS Maqatgwig	85. -	25,901	28,776	(2,875)	(2,875)
DFO AICFI CFDOS Michel Robert	86. (11,737)	-	-	-	(11,737)
DFO AICFI CFDOS G C MacDonald	86. -	24,369	27,073	(2,704)	(2,704)
DFO AICFI CFDOS Cape May	87. (25,062)	-	-	-	(25,062)
Non-Operating Prior Year Programs	87. (10,026,789)	-	-	-	(10,026,789)
Total Other Agreements	<u>6,850,925</u>	<u>28,777,634</u>	<u>24,327,693</u>	<u>4,449,941</u>	<u>11,300,866</u>
	<u>\$ (4,199,550)</u>	<u>\$ 54,639,958</u>	<u>\$ 50,303,594</u>	<u>\$ 4,336,364</u>	<u>\$ 136,814</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Lands, Revenues and Trusts -			
<u>Lands Management</u>			
Revenue			
AANDC Fixed Contribution (NT4X/8203)	\$ <u>73,449</u>	\$ <u>73,449</u>	\$ <u>74,832</u>
Expenditures			
Administration	7,345	7,345	3,742
Project Expenditures	7,500	-	901
Salaries and Benefits	<u>50,000</u>	<u>48,423</u>	<u>48,401</u>
	<u>64,845</u>	<u>55,768</u>	<u>53,044</u>
Surplus (Deficit) for the Year	<u>\$ 8,604</u>	17,681	21,788
Surplus (Deficit), Beginning of Year		(49,728)	(71,516)
Surplus (Deficit), End of Year		<u>\$(32,047)</u>	<u>\$(49,728)</u>
Program:			
Lands, Revenues and Trusts -			
<u>Membership</u>			
Revenue			
AANDC Fixed Contribution (NPG7/2057)	\$ <u>27,185</u>	\$ <u>27,185</u>	\$ <u>27,112</u>
Listuguj Mi'gmaq Development Centre	<u>-</u>	<u>-</u>	<u>1,871</u>
	<u>27,185</u>	<u>27,185</u>	<u>28,983</u>
Expenditures			
Administration	2,719	2,719	-
Materials and Supplies	-	-	86
Salaries and Benefits	<u>24,721</u>	<u>26,171</u>	<u>26,605</u>
	<u>27,440</u>	<u>28,890</u>	<u>26,691</u>
Surplus (Deficit) for the Year	<u>\$(255)</u>	(1,705)	2,292
Surplus (Deficit), Beginning of Year		(16,589)	(18,881)
Surplus (Deficit), End of Year		<u>\$(18,294)</u>	<u>\$(16,589)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Education -			
<u>Provincial Schools</u>			
 <u>Revenue</u>			
AANDC Set Contribution (NP0R/2125)	\$ 1,596,582	\$ 1,596,582	\$ 1,571,480
Recoverable From AANDC	<u> -</u>	<u> 16,389</u>	<u> -</u>
	1,596,582	1,612,971	1,571,480
 <u>Less: Recoverable By AANDC</u>	 <u> -</u>	 <u> -</u>	 <u> 11,597</u>
	1,596,582	1,612,971	1,559,883
 <u>Expenditures</u>			
Tuition Fees	<u>1,596,582</u>	<u>1,612,971</u>	<u>1,593,332</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 <u> -</u>	 <u>(33,449)</u>
 <u>Surplus (Deficit), Beginning of Year</u>		 <u> 40,987</u>	 <u> 74,436</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 40,987</u>	 <u>\$ 40,987</u>
 Program:			
Education -			
<u>Enhanced Teachers Salaries</u>			
 <u>Revenue</u>			
AANDC Set Contribution (NP07/2107)	\$ 43,520	\$ 43,520	\$ 43,520
<u>Less: Recoverable By AANDC</u>	<u> -</u>	<u> 14,875</u>	<u> -</u>
	43,520	28,645	43,520
 <u>Expenditures</u>			
Salaries and Benefits	<u> 43,520</u>	<u> 28,645</u>	<u> 43,520</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 <u> -</u>	 <u> -</u>
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>(305,227)</u>	 <u>(305,227)</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ (305,227)</u>	 <u>\$ (305,227)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 Budget	2015	2014
Program:			
Education -			
<u>Band Schools</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NP05/2105)	\$ 1,680,445	\$ 1,680,445	\$ 1,703,546
AANDC Fixed Contribution (NP06/2106)	7,700	7,700	7,700
Other Income	-	6,430	4,561
	<u>1,688,145</u>	<u>1,694,575</u>	<u>1,715,807</u>
<u>Expenditures</u>			
Administration	173,166	173,166	85,177
Capital Expenditures Out of Operations	-	9,131	565
Contracts	50,000	11,664	-
Equipment Rental	7,000	5,602	4,958
Materials and Supplies	51,500	24,535	48,571
Membership Fees	7,700	7,700	7,700
Office	23,300	11,775	15,096
Repairs and Maintenance	-	-	6,142
Salaries and Benefits	<u>1,410,825</u>	<u>1,377,875</u>	<u>1,114,969</u>
	<u>1,723,491</u>	<u>1,621,448</u>	<u>1,283,178</u>
<u>Surplus (Deficit) Before Transfers</u>	(35,346)	73,127	432,629
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	5,000
<u>Surplus (Deficit) for the Year</u>	<u>\$(35,346)</u>	73,127	437,629
<u>Surplus (Deficit), Beginning of Year</u>		<u>2,434,535</u>	<u>1,996,906</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 2,507,662</u>	<u>\$ 2,434,535</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Education -</u>			
<u>Transportation</u>			
Revenue			
AANDC Fixed Contribution (NP18/2145)	\$ 317,422	\$ 317,422	\$ 317,422
Loan Proceeds	-	-	57,000
Other Income	<u>20,796</u>	<u>10,604</u>	<u>7,552</u>
	<u>338,218</u>	<u>328,026</u>	<u>381,974</u>
Expenditures			
Administration	31,742	31,742	-
Capital Expenditures Out of Operations	-	-	57,000
Repairs and Maintenance	25,000	30,877	19,767
Salaries and Benefits	71,498	73,354	82,736
Transportation	<u>199,200</u>	<u>197,838</u>	<u>243,913</u>
	<u>327,440</u>	<u>333,811</u>	<u>403,416</u>
Surplus (Deficit) for the Year	<u>\$ 10,778</u>	(5,785)	(21,442)
Surplus(Deficit), Beginning of Year		<u>135,580</u>	<u>157,022</u>
Surplus (Deficit), End of Year		<u>\$ 129,795</u>	<u>\$ 135,580</u>
Program:			
<u>Education -</u>			
<u>AANDC ISSP</u>			
Revenue			
AANDC Set Contribution (2267)	\$ -	\$ -	\$ 74,965
Less: Recoverable By AANDC	<u>-</u>	<u>-</u>	<u>46,539</u>
	<u>-</u>	<u>-</u>	<u>28,426</u>
Expenditures			
Administration	-	-	3,748
Salaries and Benefits	-	-	24,430
Travel	<u>-</u>	<u>-</u>	<u>248</u>
	<u>-</u>	<u>-</u>	<u>28,426</u>
Surplus (Deficit) for the Year	<u>\$ -</u>	-	-
Surplus (Deficit), Beginning of Year		<u>-</u>	<u>-</u>
Surplus (Deficit), End of Year		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Ancillary Services</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NP0S/2126)	\$ <u>32,120</u>	\$ <u>32,120</u>	\$ <u>23,310</u>
<u>Expenditures</u>			
Gym Clothing	11,560	10,747	11,555
School Supplies	18,000	18,242	8,371
Student Fees	<u>3,150</u>	<u>3,190</u>	<u>-</u>
	<u>32,710</u>	<u>32,179</u>	<u>19,926</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>590</u>)	(<u>59</u>)	3,384
<u>Surplus (Deficit), Beginning of Year</u>		<u>271,982</u>	<u>268,598</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 271,923</u>	<u>\$ 271,982</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Post-Secondary Support</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NP5A/2270)	\$ <u>1,092,180</u>	\$ <u>1,092,180</u>	\$ <u>1,167,050</u>
<u>Expenditures</u>			
Books and Supplies	40,000	69,755	71,885
Living Expense Allowance	660,000	808,838	821,745
Salaries and Benefits	34,739	18,039	33,855
Student Incentives	30,000	-	10,498
Student Travel	47,500	23,963	26,020
Tuition	<u>575,000</u>	<u>731,399</u>	<u>659,737</u>
	<u>1,387,239</u>	<u>1,651,994</u>	<u>1,623,740</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>295,059</u>)	(<u>559,814</u>)	(<u>456,690</u>)
<u>Surplus (Deficit), Beginning of Year</u>		(<u>3,275,142</u>)	(<u>2,818,452</u>)
<u>Surplus (Deficit), End of Year</u>		<u>\$(3,834,956)</u>	<u>\$(3,275,142)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Education -			
<u>Student Support</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (NP12/2138)	\$ 52,351	\$ 52,351	\$ 48,490
AANDC Fixed Contribution (NP13/2139)	130,353	130,353	134,623
AANDC Fixed Contribution (NP14/2140)	123,516	123,516	130,711
Other Income	-	24,055	383
First Nation Education Council	-	-	17,630
	<u>306,220</u>	<u>330,275</u>	<u>331,837</u>
 <u>Expenditures</u>			
Administration	15,691	15,691	2,073
Capital Expenditures Out of Operations	-	2,728	11,497
Materials, Supplies and Other	33,000	24,227	36,977
Salaries and Benefits	245,000	244,573	303,784
Student Allowances	5,000	13,950	16,111
Telephone and Fax	4,800	20,904	29,780
Travel	12,000	9,641	4,410
	<u>315,491</u>	<u>331,714</u>	<u>404,632</u>
 <u>Surplus (Deficit) Before Transfers</u>	(9,271)	(1,439)	(72,795)
 <u>Transfers Between Programs</u>			
Transfer From (To) Other Programs	<u>20,800</u>	<u>-</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	\$ <u>11,529</u>	(1,439)	(72,795)
 <u>Surplus (Deficit), Beginning of Year</u>		<u>562,050</u>	<u>634,845</u>
 <u>Surplus (Deficit), End of Year</u>		\$ <u>560,611</u>	\$ <u>562,050</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Education -			
<u>Cultural Education</u>			
 Revenue			
AANDC Set Contribution (NP1W/2165)	\$ 41,560	\$ 41,560	\$ 53,741
Recoverable From AANDC	-	3,464	-
	<u>41,560</u>	<u>45,024</u>	<u>53,741</u>
 Expenditures			
Administration	-	-	2,687
Material, Supplies and Other	-	-	288
Salaries and Benefits	42,044	45,024	53,546
	<u>42,044</u>	<u>45,024</u>	<u>56,521</u>
 Surplus (Deficit) for the Year	 \$ <u>(484)</u>	 -	 (2,780)
 Surplus (Deficit), Beginning of Year		 <u>19,144</u>	 <u>21,924</u>
 Surplus (Deficit), End of Year		 <u>\$ 19,144</u>	 <u>\$ 19,144</u>
 Program:			
Social Development -			
<u>Social Assistance - Basic</u>			
 Revenue			
AANDC Set Contribution (NP85/2305)	\$ 3,180,000	\$ 3,180,000	\$ 3,086,100
Recoverable From AANDC	-	141,521	204,288
	<u>3,180,000</u>	<u>3,321,521</u>	<u>3,290,388</u>
 Expenditures			
Basic Needs	<u>3,180,000</u>	<u>3,321,521</u>	<u>3,290,388</u>
 Surplus (Deficit) for the Year	 <u>\$ -</u>	 -	 -
 Surplus (Deficit), Beginning of Year		 (380,076)	 (380,076)
 Surplus (Deficit), End of Year		 <u>\$(380,076)</u>	 <u>\$(380,076)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Social Development -			
<u>Social Assistance - Employability Measures</u>			
<u>Revenue</u>			
AANDC Set Contribution (NP88/2308)	\$ 475,000	\$ 475,000	\$ 287,426
Recoverable From AANDC	<u>-</u>	<u>-</u>	<u>186,436</u>
	475,000	475,000	473,862
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>21,742</u>	<u>-</u>
	475,000	453,258	473,862
<u>Expenditures</u>			
Employability Measures	<u>475,000</u>	<u>453,258</u>	<u>473,862</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>-</u>	\$ <u>-</u>
Program:			
Social Development -			
<u>Social Assistance - Special</u>			
<u>Revenue</u>			
AANDC Set Contribution (NP8L/2320)	\$ 70,000	\$ 70,000	\$ 60,000
Recoverable From AANDC	<u>-</u>	<u>8,467</u>	<u>-</u>
	70,000	78,467	60,000
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>736</u>
	70,000	78,467	59,264
<u>Expenditures</u>			
Special Needs	<u>70,000</u>	<u>78,467</u>	<u>59,264</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>32,142</u>	<u>32,142</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>32,142</u>	\$ <u>32,142</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Social Development -			
Social Assistance Service Delivery			
<u>Revenue</u>			
AANDC Fixed Contribution (NP8R/2330)	\$ 110,960	\$ 110,960	\$ 111,720
Other Income	-	2,040	-
	<u>110,960</u>	<u>113,000</u>	<u>111,720</u>
<u>Expenditures</u>			
Administration	5,548	11,096	5,586
Capital Expenditures Out of Operations	-	1,470	-
Heat and Lights	1,500	1,424	1,527
Materials and Supplies	14,000	12,900	11,694
Salaries and Benefits	86,912	99,712	110,709
Telephone	3,000	4,014	3,546
	<u>110,960</u>	<u>130,616</u>	<u>133,062</u>
<u>Surplus (Deficit) Before Transfers</u>	-	(17,616)	(21,342)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	26,928
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(17,616)	5,586
<u>Surplus (Deficit), Beginning of Year</u>		<u>279,969</u>	<u>274,383</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 262,353</u>	<u>\$ 279,969</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Institutional Care For Children</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NPD2/2384)	\$ <u>120,622</u>	\$ <u>120,622</u>	\$ <u>170,632</u>
<u>Expenditures</u>			
Clothing Allowance	-	698	-
Placement Beneficiary	170,628	291,627	132,276
Sports and Cultural Activities	-	336	-
Transportation Costs	-	132	346
	<u>170,628</u>	<u>292,793</u>	<u>132,622</u>
<u>Surplus (Deficit) Before Transfers</u>	(50,006)	(172,171)	38,010
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(2,424)
<u>Surplus (Deficit) for the Year</u>	\$(<u>50,006</u>)	(172,171)	35,586
<u>Surplus (Deficit), Beginning of Year</u>		<u>232,955</u>	<u>197,369</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 60,784</u>	<u>\$ 232,955</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Group Homes</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NPD0/2385)	\$ <u>1,327,140</u>	\$ <u>1,327,140</u>	\$ <u>1,651,562</u>
<u>Expenditures</u>			
Administration	-	36,193	91,110
Placements - Direct Pay	<u>1,327,140</u>	<u>919,380</u>	<u>1,089,616</u>
	<u>1,327,140</u>	<u>955,573</u>	<u>1,180,726</u>
<u>Surplus (Deficit) Before Transfers</u>	-	371,567	470,836
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(1,602)
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	371,567	469,234
<u>Surplus (Deficit), Beginning of Year</u>		(1,106,789)	(1,576,023)
<u>Surplus (Deficit), End of Year</u>		<u>\$(735,222)</u>	<u>\$(1,106,789)</u>



LISTUGUI MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Child and Family Services Operation</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (NPD3/2373)	\$ <u>687,667</u>	\$ <u>687,667</u>	\$ <u>687,667</u>
 <u>Expenditures</u>			
Administration	103,150	103,150	34,383
Capital Expenditures Out of Operations	-	1,189	265
Materials, Supplies and Other	135,976	141,136	393,777
Salaries and Benefits	614,139	577,363	521,484
Telephone	6,000	5,433	5,326
Travel	<u>30,000</u>	<u>45,420</u>	<u>26,236</u>
	<u>889,265</u>	<u>873,691</u>	<u>981,471</u>
 <u>Surplus (Deficit) Before Transfers</u>	(201,598)	(186,024)	(293,804)
 <u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	(<u>5,171</u>)
 <u>Surplus (Deficit) for the Year</u>	\$(<u>201,598</u>)	(186,024)	(298,975)
 <u>Surplus (Deficit), Beginning of Year</u>		<u>1,402,465</u>	<u>1,701,440</u>
 <u>Surplus (Deficit), End of Year</u>		\$ <u>1,216,441</u>	\$ <u>1,402,465</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Family Violence</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2420)	\$ -	\$ -	\$ 30,000
<u>Expenditures</u>			
Administration	-	-	1,500
Materials, Supplies and Other	-	-	6,983
Salaries and Benefits	-	<u>1,658</u>	<u>32,571</u>
	<u>-</u>	<u>1,658</u>	<u>41,054</u>
<u>Surplus (Deficit) Before Transfers</u>	-	(1,658)	(11,054)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	<u>14,054</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(1,658)	3,000
<u>Surplus (Deficit), Beginning of Year</u>		<u>58,716</u>	<u>55,716</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 57,058</u>	<u>\$ 58,716</u>

<u>Program:</u>			
<u>Social Development -</u>			
<u>Foster Home For Adults</u>			
<u>Revenue</u>			
AANDC Set Contribution (NPC6/2398)	\$ 160,000	\$ 160,000	\$ 60,000
Recoverable From AANDC	-	<u>67,219</u>	-
	<u>160,000</u>	<u>227,219</u>	<u>60,000</u>
<u>Expenditures</u>			
Administration	-	-	3,000
Miscellaneous	-	60	18
Placement Beneficiary	<u>160,000</u>	<u>227,159</u>	<u>159,333</u>
	<u>160,000</u>	<u>227,219</u>	<u>162,351</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	(102,351)
<u>Surplus (Deficit), Beginning of Year</u>		(230,374)	(128,023)
<u>Surplus (Deficit), End of Year</u>		<u>\$(230,374)</u>	<u>\$(230,374)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Social Development - Foster Homes For Children			
<u>Revenue</u>			
AANDC Fixed Contribution (NPD1/2383)	\$ 1,735,523	\$ 1,735,523	\$ 743,630
Less: Deferred Revenue Current Year	<u>942,350</u>	<u>942,350</u>	<u>-</u>
	<u>793,173</u>	<u>793,173</u>	<u>743,630</u>
<u>Expenditures</u>			
Administration	39,659	79,317	37,182
Clothing Allowance	20,000	15,885	18,793
Extra Curricular Activities	5,000	5,144	5,872
Placement Beneficiary	600,000	557,102	586,627
Prevention of Placement	15,514	650	595
Resource Allowance Respite	15,000	1,567	537
School Lunches	20,000	24,157	-
Sports and Cultural Activities	8,000	6,727	7,773
Transportation	10,000	2,469	1,013
Uninsured Professional Fees	<u>60,000</u>	<u>47,791</u>	<u>46,414</u>
	<u>793,173</u>	<u>740,809</u>	<u>704,806</u>
<u>Surplus (Deficit) Before Transfers</u>	-	52,364	38,824
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(7,148)</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	52,364	31,676
<u>Surplus (Deficit), Beginning of Year</u>		<u>(167,069)</u>	<u>(198,745)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(114,705)</u>	<u>\$(167,069)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Haven House</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NPE2/2422)	\$ 385,092	\$ 385,092	\$ 395,999
Other Income	-	500	2,150
	<u>385,092</u>	<u>385,592</u>	<u>398,149</u>
<u>Expenditures</u>			
Administration	38,509	38,509	19,800
Capital Expenditures Out of Operations	-	2,692	1,890
Heat and Lights	4,000	5,372	6,988
Insurance	1,500	774	616
Materials, Supplies and Other	38,482	32,951	12,386
Project Expenditures	50,600	30,342	29,371
Salaries and Benefits	233,001	226,916	150,529
Telephone	4,000	5,352	4,061
Travel	15,000	2,660	2,662
	<u>385,092</u>	<u>345,568</u>	<u>228,303</u>
<u>Surplus (Deficit) Before Transfers</u>	-	40,024	169,846
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(129,543)
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	40,024	40,303
<u>Surplus (Deficit), Beginning of Year</u>		<u>923,069</u>	<u>882,766</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 963,093</u>	<u>\$ 923,069</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Adult Care - Service Delivery</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NPC7/2399)	\$ 101,247	\$ 101,247	\$ 101,972
<u>Expenditures</u>			
Administration	10,125	10,125	5,099
Materials, Supplies and Other	26,737	19,152	16,100
Salaries and Benefits	62,333	63,676	62,563
	<u>99,195</u>	<u>92,953</u>	<u>83,762</u>
<u>Surplus (Deficit) Before Transfers</u>	2,052	8,294	18,210
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(13,112)
<u>Surplus (Deficit) for the Year</u>	<u>\$ 2,052</u>	8,294	5,098
<u>Surplus (Deficit), Beginning of Year</u>		<u>219,065</u>	<u>213,967</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 227,359</u>	<u>\$ 219,065</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Social Development -			
<u>First Line Childhood Family Services</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NPD7/2388)	\$ 489,643	\$ 489,643	\$ 489,643
Other Income	-	-	4,000
	<u>489,643</u>	<u>489,643</u>	<u>493,643</u>
<u>Expenditures</u>			
Administration	24,482	73,446	24,482
Capital Expenditures Out of Operations	1,000	-	735
Maintenance	10,000	3,028	124,216
Prevention	64,800	35,861	208,732
Project Expenditures	87,942	68,271	49,208
Salaries and Benefits	286,400	293,973	283,039
Travel	15,000	5,741	15,815
	<u>489,624</u>	<u>480,320</u>	<u>706,227</u>
<u>Surplus (Deficit) Before Transfers</u>	19	9,323	(212,584)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	951
<u>Surplus (Deficit) for the Year</u>	<u>\$ 19</u>	9,323	(211,633)
<u>Surplus (Deficit), Beginning of Year</u>		<u>205,578</u>	<u>417,211</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 214,901</u>	<u>\$ 205,578</u>
Program:			
Social Development -			
<u>In Home Care For Adults</u>			
<u>Revenue</u>			
AANDC Set Contribution (NPC5/2395)	\$ 400,000	\$ 400,000	\$ 500,000
Recoverable From AANDC	-	490	-
	<u>400,000</u>	<u>400,490</u>	<u>500,000</u>
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>57,164</u>
	<u>400,000</u>	<u>400,490</u>	<u>442,836</u>
<u>Expenditures</u>			
Administration	-	-	25,000
Adult Care	81,594	23,983	43,098
Salaries and Benefits	418,406	376,507	399,738
	<u>500,000</u>	<u>400,490</u>	<u>467,836</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (100,000)</u>	-	(25,000)
<u>Surplus (Deficit), Beginning of Year</u>		<u>(195,352)</u>	<u>(170,352)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ (195,352)</u>	<u>\$ (195,352)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities - <u>Dundee Road Infrastructure</u>			
<u>Revenue</u>			
AANDC Set Contribution (NTM8/2352)	\$ 1,046,756	\$ 1,046,756	\$ -
Loan Proceeds	-	891,094	-
	<u>1,046,756</u>	<u>1,937,850</u>	<u>-</u>
<u>Expenditures</u>			
Administration	-	16,205	-
Loan Payments	-	720,859	-
Professional Services	-	84,637	-
Project Expenditures	<u>1,046,756</u>	<u>1,004,508</u>	<u>-</u>
	<u>1,046,756</u>	<u>1,826,209</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	111,641	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 111,641</u>	<u>\$ -</u>
<u>Program:</u>			
Community Capital Facilities - <u>Snowblower Purchase</u>			
<u>Revenue</u>			
AANDC Set Contribution (NTME)	\$ 62,700	\$ 62,700	\$ -
Less: Recoverable By AANDC	-	200	-
	<u>62,700</u>	<u>62,500</u>	<u>-</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	<u>62,700</u>	<u>62,500</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LJSTUGUIJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Capital Addition to Reserve</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	<u>204,600</u>	<u>261,058</u>	<u>350,281</u>
<u>Surplus (Deficit) Before Transfers</u>	(204,600)	(261,058)	(350,281)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>260,000</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>204,600</u>)	(1,058)	(350,281)
<u>Surplus (Deficit), Beginning of Year</u>		(1,512,181)	(1,161,900)
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,513,239)</u>	<u>\$(1,512,181)</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Band School O & M</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NTHL/8635)	\$ <u>168,192</u>	\$ <u>168,192</u>	\$ <u>168,192</u>
<u>Expenditures</u>			
Administration	8,409	8,410	8,410
Capital Expenditures Out of Operations	757	9,795	44,665
Heat and Lights	80,000	90,514	89,191
Insurance	15,000	26,880	22,147
Materials, Supplies and Other	30,500	21,158	18,580
Repairs and Maintenance	35,000	36,151	32,214
Salaries and Benefits	<u>93,007</u>	<u>101,183</u>	<u>127,746</u>
	<u>262,673</u>	<u>294,091</u>	<u>342,953</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>94,481</u>)	(125,899)	(174,761)
<u>Surplus (Deficit), Beginning of Year</u>		(1,000,443)	(825,682)
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,126,342)</u>	<u>\$(1,000,443)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities - Band Schools Evaluation			
<u>Revenue</u>			
AANDC Fixed Contribution (NP09/8476)	\$ 90,119	\$ 90,119	\$ -
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>57,419</u>	<u>-</u>
	90,119	32,700	-
<u>Expenditures</u>			
Contracts	<u>90,119</u>	<u>32,700</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
<u>Program:</u>			
Community Capital Facilities - Community Building			
<u>Revenue</u>			
AANDC Fixed Contribution (NTMW/8770)	\$ 68,483	\$ 68,483	\$ 68,483
AANDC Fixed Contribution (NTN0/8774)	33,747	33,747	33,747
Rental - Buildings	<u>-</u>	<u>70,606</u>	<u>77,600</u>
	102,230	172,836	179,830
<u>Expenditures</u>			
Administration	4,811	4,811	5,111
Capital Expenditures Out of Operations	-	218	-
Heat and Lights	12,000	32,729	33,858
Materials, Supplies and Other	14,200	22,271	19,376
Repairs and Maintenance	15,000	2,903	4,272
Salaries and Benefits	<u>29,050</u>	<u>47,149</u>	<u>43,094</u>
	<u>75,061</u>	<u>110,081</u>	<u>105,711</u>
<u>Surplus (Deficit) Before Transfers</u>	27,169	62,755	74,119
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>7,864</u>	<u>15,728</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 27,169</u>	70,619	89,847
<u>Surplus (Deficit), Beginning of Year</u>		<u>532,435</u>	<u>442,588</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 603,054</u>	<u>\$ 532,435</u>



LISTUGUI MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities			
<u>Fire Protection</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NTM5/8745)	\$ 15,200	\$ 15,200	\$ 15,200
AANDC Fixed Contribution (NTMS/8766)	67,145	67,145	67,145
AANDC Fixed Contribution (NTMZ/8773)	17,700	17,700	17,700
Other Income	-	-	150
Deferred Revenue Previous Year	-	<u>32,900</u>	-
	<u>100,045</u>	<u>132,945</u>	<u>100,195</u>
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>32,900</u>
	<u>100,045</u>	<u>132,945</u>	<u>67,295</u>
<u>Expenditures</u>			
Administration	5,002	6,647	5,002
Capital Expenditures Out of Operations	16,850	23,000	-
Heat and Lights	5,000	16,568	12,389
Materials, Supplies and Other	19,645	29,030	33,798
Salaries and Benefits	33,000	10,967	14,285
Training	17,000	8,912	-
Vehicle Operating and Travel	<u>10,000</u>	<u>7,637</u>	<u>6,688</u>
	<u>106,497</u>	<u>102,761</u>	<u>72,162</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ (6,452)</u>	 30,184	 (4,867)
 <u>Surplus (Deficit), Beginning of Year</u>		 (15,204)	 (10,337)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 14,980</u>	 <u>\$ (15,204)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Community Capital Facilities -			
<u>Public Works</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 780,684	\$ 1,200
<u>Expenditures</u>			
Loan Payments	87,410	164,260	90,855
Materials, Supplies and Other	73,024	77,407	87,349
Salaries and Benefits	110,719	94,116	111,890
Vehicle Operating and Travel	<u>41,852</u>	<u>9,051</u>	<u>28,456</u>
	<u>313,005</u>	<u>344,834</u>	<u>318,550</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(313,005)</u>	435,850	(317,350)
<u>Surplus (Deficit), Beginning of Year</u>		<u>(2,380,749)</u>	<u>(2,063,399)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,944,899)</u>	<u>\$(2,380,749)</u>
Program:			
Community Capital Facilities -			
<u>Waste Water Rehabilitation</u>			
<u>Revenue</u>			
AANDC Set Contribution (8560)	\$ -	\$ -	\$ 389,805
Deferred Revenue Previous Year	<u>-</u>	<u>-</u>	<u>29,682</u>
	<u>-</u>	<u>-</u>	419,487
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>151,043</u>
	<u>-</u>	<u>-</u>	<u>268,444</u>
<u>Expenditures</u>			
Administration	19,490	19,490	19,490
Project Expenditures	389,805	33,030	249,521
Salaries and Benefits	<u>-</u>	<u>50,650</u>	<u>12,556</u>
	<u>409,295</u>	<u>103,170</u>	<u>281,567</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(409,295)</u>	(103,170)	(13,123)
<u>Surplus (Deficit), Beginning of Year</u>		<u>(318,633)</u>	<u>(305,510)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(421,803)</u>	<u>\$(318,633)</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 Budget	2015	2014
Program:			
<u>Community Capital Facilities - Roads and Bridges</u>			
Revenue			
AANDC Fixed Contribution (NTMT/8767)	\$ 138,669	\$ 138,669	\$ 138,669
Expenditures			
Administration	6,933	6,933	6,934
Capital Expenditures Out of Operations	-	461	-
Equipment Rental and Repairs	29,500	69,527	98,790
Materials and Supplies - Summer	33,600	42,614	40,947
Materials and Supplies - Winter	24,000	90,120	70,082
Salaries and Benefits	<u>170,400</u>	<u>53,723</u>	<u>101,545</u>
	<u>264,433</u>	<u>263,378</u>	<u>318,298</u>
Surplus (Deficit) for the Year	<u>\$(125,764)</u>	(124,709)	(179,629)
Surplus (Deficit), Beginning of Year		<u>(1,510,361)</u>	<u>(1,330,732)</u>
Surplus (Deficit), End of Year		<u>\$(1,635,070)</u>	<u>\$(1,510,361)</u>

Program:

Community Capital Facilities -
Sanitation Systems

Revenue			
AANDC Fixed Contribution (NTFF/8565)	\$ 101,855	\$ 101,855	\$ 101,855
AANDC Fixed Contribution (NTN5/8779)	119,278	119,278	119,278
Other Income	<u>22,300</u>	<u>-</u>	<u>1,288</u>
	<u>243,433</u>	<u>221,133</u>	<u>222,421</u>
Expenditures			
Administration	11,057	11,057	11,057
Capital Expenditures Out of Operations	-	452	-
Heat and Lights	20,000	37,992	16,366
Materials, Supplies and Other	220,600	277,130	289,633
Repairs and Maintenance	38,000	79,463	86,777
Salaries and Benefits	<u>41,150</u>	<u>131,751</u>	<u>118,821</u>
	<u>330,807</u>	<u>537,845</u>	<u>522,654</u>
Surplus (Deficit) for the Year	<u>\$(87,374)</u>	(316,712)	(300,233)
Surplus (Deficit), Beginning of Year		<u>(1,656,246)</u>	<u>(1,356,013)</u>
Surplus (Deficit), End of Year		<u>\$(1,972,958)</u>	<u>\$(1,656,246)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 <u>Budget</u>	2015	2014
Program:			
<u>Community Capital Facilities -</u>			
<u>Water Systems</u>			
Revenue			
AANDC Fixed Contribution (NTFG/8566)	\$ 92,270	\$ 92,270	\$ 92,270
Other Income	-	16,480	29,440
	<u>92,270</u>	<u>108,750</u>	<u>121,710</u>
Expenditures			
Administration	4,614	4,614	4,614
Capital Expenditures Out of Operations	-	235	-
Heat and Lights	7,000	4,392	3,326
Materials, Supplies and Other	20,250	14,343	19,644
Purification and Treatment	4,000	1,854	2,478
Salaries and Benefits	44,300	47,716	200,610
Telephone	1,000	2,392	1,224
Travel	4,000	7,403	3,900
Waterline Repairs	<u>10,000</u>	<u>11,885</u>	<u>17,100</u>
	<u>95,164</u>	<u>94,834</u>	<u>252,896</u>
Surplus (Deficit) for the Year	\$(<u>2,894</u>)	13,916	(131,186)
Surplus (Deficit), Beginning of Year		(103,764)	<u>27,422</u>
Surplus (Deficit), End of Year		\$(<u>89,848</u>)	\$(<u>103,764</u>)
Program:			
<u>Community Capital Facilities -</u>			
<u>Paving</u>			
Revenue			
AANDC Fixed Contribution (NTM8/8748)	\$ <u>130,000</u>	\$ <u>130,000</u>	\$ <u>130,000</u>
Expenditures			
Administration	6,500	6,500	6,500
Project Expenditures	130,000	82,367	35,030
Salaries and Benefits	-	55,312	-
	<u>136,500</u>	<u>144,179</u>	<u>41,530</u>
Surplus (Deficit) for the Year	\$(<u>6,500</u>)	(14,179)	88,470
Surplus (Deficit), Beginning of Year		45,636	(42,834)
Surplus (Deficit), End of Year		\$ <u>31,457</u>	\$ <u>45,636</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Homes Constructed (2012/13)</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Head and Lights	-	-	1,903
Materials, Supplies and Other	-	-	175,804
Salaries and Benefits	-	-	132,137
	<u>-</u>	<u>-</u>	<u>309,844</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	(309,844)
<u>Surplus (Deficit), Beginning of Year</u>		(400,637)	(90,793)
<u>Surplus (Deficit), End of Year</u>		<u>\$(400,637)</u>	<u>\$(400,637)</u>
 Program:			
<u>Community Capital Facilities -</u>			
<u>Route 132 Construction</u>			
<u>Revenue</u>			
Province of Quebec	\$ -	\$ 61,501	\$ 464,334
<u>Expenditures</u>			
Professional Services	-	63,703	52,174
Project Expenditures	-	-	412,664
	<u>-</u>	<u>63,703</u>	<u>464,838</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(2,202)	(504)
<u>Surplus (Deficit), Beginning of Year</u>		(332,407)	(331,903)
<u>Surplus (Deficit), End of Year</u>		<u>\$(334,609)</u>	<u>\$(332,407)</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Community Capital Facilities - CMHC RRAP			
<u>Revenue</u>			
Deferred Revenue Previous Year	\$ -	\$ -	\$ 52,975
<u>Expenditures</u>			
Repair Costs	-	-	39,527
Salaries and Benefits	-	-	9,962
	-	-	49,489
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	3,486
<u>Surplus (Deficit), Beginning of Year</u>		(189,106)	(192,592)
<u>Surplus (Deficit), End of Year</u>		<u>\$(189,106)</u>	<u>\$(189,106)</u>
Program:			
Community Capital Facilities - Excavator Purchase			
<u>Revenue</u>			
AANDC Set Contribution (8754)	\$ -	\$ -	\$ 215,000
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	215,000
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Facilities Maintenance</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NTNW/8805)	\$ 71,400	\$ 71,400	\$ 71,400
Other Income	-	-	1,000
	<u>71,400</u>	<u>71,400</u>	<u>72,400</u>
<u>Expenditures</u>			
Administration	-	3,570	-
Capital Expenditures Out of Operations	3,400	-	627
Materials, Supplies and Other	91,700	2,321	9,937
Salaries and Benefits	3,000	60,455	128,979
Telephone	-	1,397	1,955
	<u>98,100</u>	<u>67,743</u>	<u>141,498</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (26,700)</u>	3,657	(69,098)
<u>Surplus (Deficit), Beginning of Year</u>		(334,948)	(265,850)
<u>Surplus (Deficit), End of Year</u>		<u>\$ (331,291)</u>	<u>\$ (334,948)</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Municipal Services</u>			
<u>Revenue</u>			
AANDC Set Contribution (8769)	\$ -	\$ -	\$ 20,000
<u>Expenditures</u>			
Professional Services	-	-	20,000
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities - <u>Emergency Repair Program</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	-	4,361	139,857
<u>Surplus (Deficit) for the Year</u>	\$ -	(4,361)	(139,857)
<u>Surplus (Deficit), Beginning of Year</u>		(720,871)	(581,014)
<u>Surplus (Deficit), End of Year</u>		\$(725,232)	\$(720,871)
 <u>Program:</u>			
Community Capital Facilities - <u>Specific Land Claims</u>			
<u>Revenue</u>			
AANDC Set Contribution (NGBL/1366)	\$ 20,000	\$ 20,000	\$ 40,000
Recoverable From AANDC	-	11,696	-
	<u>20,000</u>	<u>31,696</u>	<u>40,000</u>
<u>Expenditures</u>			
Administration	100	2,000	5,200
Professional Fees	3,400	14,696	12,300
Professional Services	15,000	15,000	22,500
Project Expenditures	1,000	-	1,000
Travel	500	-	2,789
	<u>20,000</u>	<u>31,696</u>	<u>43,789</u>
<u>Surplus (Deficit), for the Year</u>	\$ -	-	(3,789)
<u>Surplus (Deficit), Beginning of Year</u>		(6,132)	(2,343)
<u>Surplus (Deficit), End of Year</u>		\$(6,132)	\$(6,132)



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities - Lot Development			
<u>Revenue</u>			
AANDC Fixed Contribution (NTMJ/8758)	\$ <u>565,000</u>	\$ <u>565,000</u>	\$ <u>365,000</u>
<u>Expenditures</u>			
Administration	18,250	18,250	18,250
Project Expenditures	365,000	523,735	376,792
Salaries and Benefits	-	<u>137,171</u>	<u>15,858</u>
	<u>383,250</u>	<u>679,156</u>	<u>410,900</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>181,750</u>	(114,156)	(45,900)
<u>Surplus (Deficit), Beginning of Year</u>		(339,493)	(293,593)
<u>Surplus (Deficit), End of Year</u>		\$(<u>453,649</u>)	\$(<u>339,493</u>)
<u>Program:</u>			
Community Capital Facilities - ACRS Repairs			
<u>Revenue</u>			
AANDC Fixed Contribution (NTMB/8751)	\$ <u>150,000</u>	\$ <u>150,000</u>	\$ <u>150,000</u>
<u>Expenditures</u>			
Administration	7,500	7,500	7,500
Project Expenditures	150,000	47,146	13,527
Salaries and Benefits	-	<u>100,557</u>	<u>-</u>
	<u>157,500</u>	<u>155,203</u>	<u>21,027</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>7,500</u>)	(5,203)	128,973
<u>Surplus (Deficit), Beginning of Year</u>		<u>262,550</u>	<u>133,577</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>257,347</u>	\$ <u>262,550</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Community Capital Facilities -</u> <u>Capital/Infrastructure Planning</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Salaries and Benefits	<u>50,450</u>	<u>-</u>	<u>51,038</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>50,450</u>)	-	(51,038)
<u>Surplus (Deficit), Beginning of Year</u>		(235,541)	(184,503)
<u>Surplus (Deficit), End of Year</u>		\$(<u>235,541</u>)	\$(<u>235,541</u>)

Program:			
<u>Community Capital Facilities -</u> <u>CMHC RRAP 2014-15</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ 66,700	\$ -
AANDC Fixed Contribution (NTKC)	<u>185,000</u>	<u>185,000</u>	<u>-</u>
	<u>185,000</u>	<u>251,700</u>	<u>-</u>
<u>Expenditures</u>			
Repair Costs	-	107,847	-
Salaries and Benefits	<u>-</u>	<u>67,251</u>	<u>-</u>
	<u>-</u>	<u>175,098</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>185,000</u>	76,602	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>76,602</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC - Duplex</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Materials and Supplies	-	-	58,559
Salaries and Benefits	-	-	30,980
	-	-	89,539
<u>Surplus (Deficit) for the Year</u>	\$ -	-	(89,539)
<u>Surplus (Deficit), Beginning of Year</u>		(89,747)	(208)
<u>Surplus (Deficit), End of Year</u>		\$(89,747)	\$(89,747)
 <u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Band Garage</u>			
<u>Revenue</u>			
AANDC Set Contribution (8751)	\$ -	\$ -	\$ 285,000
Less: Recoverable By AANDC	-	-	93,063
	-	-	191,937
<u>Expenditures</u>			
Administration	-	-	3,764
Project Expenditures	-	-	188,183
	-	-	191,947
<u>Surplus (Deficit) for the Year</u>	\$ -	-	(10)
<u>Surplus (Deficit), Beginning of Year</u>		(10)	-
<u>Surplus (Deficit), End of Year</u>		\$(10)	\$(10)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Indian Band Government -</u>			
<u>Planning and Risk Management</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (NG1J)	\$ 21,500	\$ 21,500	\$ -
 <u>Expenditures</u>			
Administration	2,150	2,150	-
Project Expenditures	<u>19,350</u>	<u>18,400</u>	<u>-</u>
	<u>21,500</u>	<u>20,550</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 950	 -
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>-</u>	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 950</u>	 <u>\$ -</u>

<u>Program:</u>			
<u>Indian Band Government -</u>			
<u>Symposium</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (NG1H)	\$ 20,000	\$ 20,000	\$ -
Other Income	<u>-</u>	<u>1,625</u>	<u>-</u>
	<u>20,000</u>	<u>21,625</u>	<u>-</u>
 <u>Expenditures</u>			
Administration	2,000	2,000	-
Project Expenditures	<u>18,000</u>	<u>20,162</u>	<u>-</u>
	<u>20,000</u>	<u>22,162</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 (537)	 -
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>-</u>	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(537)</u>	 <u>\$ -</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Gignu Care Facility</u>			
<u>Revenue</u>			
Loan Proceeds	\$ 2,539,056	\$ 2,539,056	\$ 220,054
Other Income	-	-	17,355
	<u>2,539,056</u>	<u>2,539,056</u>	<u>237,409</u>
<u>Expenditures</u>			
Loan Payments	-	65,591	-
Materials and Supplies	-	-	64,291
Professional Services	-	236,224	430,518
Project Expenditures	2,539,056	2,539,933	220,054
Salaries and Benefits	-	-	6,430
	<u>2,539,056</u>	<u>2,841,748</u>	<u>721,293</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(302,692)	(483,884)
<u>Surplus (Deficit), Beginning of Year</u>		(483,884)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(786,576)</u>	<u>\$(483,884)</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>CMHC (2uDX)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ -	\$ -	\$ 37,000
Canada Mortgage and Housing Corporation	-	-	163,000
	<u>-</u>	<u>-</u>	<u>200,000</u>
<u>Expenditures</u>			
Materials and Supplies	-	19,399	161,597
Salaries and Benefits	-	12,295	83,221
	<u>-</u>	<u>31,694</u>	<u>244,818</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(31,694)	(44,818)
<u>Surplus (Deficit), Beginning of Year</u>		(44,818)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(76,512)</u>	<u>\$(44,818)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC Hasi Program</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ -	\$ 3,500
<u>Expenditures</u>			
Project Expenditures	-	-	3,022
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	478
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,702</u>	<u>1,224</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,702</u>	<u>\$ 1,702</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Multi Purpose Rink</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 10,295
Deferred Revenue Previous Year	-	5,328	-
	-	5,328	10,295
<u>Less: Deferred Revenue Current Year</u>	-	-	5,328
	-	5,328	4,967
<u>Expenditures</u>			
Project Expenditures	-	5,338	4,967
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(10)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>(17,745)</u>	<u>(17,745)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(17,755)</u>	<u>\$(17,745)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Financial Management</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NG1E)	\$ <u>13,500</u>	\$ <u>13,500</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	-	1,350	-
Project Expenditures	13,500	12,799	-
Travel	<u>-</u>	<u>157</u>	<u>-</u>
	<u>13,500</u>	<u>14,306</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(806)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$(<u>806</u>)	\$ <u>-</u>

<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC RRAP (2013/14)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ -	\$ -	\$ 48,000
Canada Mortgage and Housing Corporation	<u>-</u>	<u>-</u>	<u>74,503</u>
	<u>-</u>	<u>-</u>	<u>122,503</u>
<u>Expenditures</u>			
Project Expenditures	-	-	72,375
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>17,515</u>
	<u>-</u>	<u>-</u>	<u>89,890</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	32,613
<u>Surplus (Deficit), Beginning of Year</u>		<u>32,613</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>32,613</u>	\$ <u>32,613</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Community Capital Facilities - Community Garage			
<u>Revenue</u>			
AANDC Set Contribution (8406)	\$ -	\$ -	\$ 63,840
<u>Expenditures</u>			
Professional Services	-	-	82,672
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	(18,832)
<u>Surplus (Deficit), Beginning of Year</u>		(18,832)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(18,832)</u>	<u>\$(18,832)</u>

Program:

Community Capital Facilities -
Homes Constructed (2013/14)

<u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ -	\$ -	\$ 300,000
Loan Proceeds	-	-	1,000,000
	-	-	1,300,000
<u>Expenditures</u>			
Administration	-	-	65,000
Materials, Supplies and Other	65,000	64,164	964,953
Salaries and Benefits	65,000	62,803	488,116
	130,000	126,967	1,518,069
<u>Surplus (Deficit) for the Year</u>	<u>\$(130,000)</u>	(126,967)	(218,069)
<u>Surplus (Deficit), Beginning of Year</u>		(218,069)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(345,036)</u>	<u>\$(218,069)</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Indian Band Government - Band Support Grant			
 <u>Revenue</u>			
AANDC Grant (NG0F/1011)	\$ 655,765	\$ 655,765	\$ 650,852
Loan Proceeds	-	335,000	-
Local Sources	-	420,224	2,648,207
Gain on Settlement of Debt	-	<u>1,308,645</u>	-
	<u>655,765</u>	<u>2,719,634</u>	<u>3,299,059</u>
 <u>Expenditures</u>			
Accounting and Audit	84,000	88,700	83,000
Bad Debts	-	383,097	-
Capital Expenditures Out of Operations	-	7,549	17,897
Election Expenditures	-	50,764	541
Equipment Rental	8,400	7,405	7,064
Heat and Lights	12,000	14,713	12,875
Honoraria	90,000	90,000	90,000
Insurance	19,200	29,359	31,628
Interest and Bank Charges	84,192	86,494	113,989
Miscellaneous	19,800	12,739	24,419
Office and Building Supplies	91,200	202,586	307,616
Pow Wow	15,000	17,090	12,564
Professional Fees	280,000	212,308	268,481
Salaries and Benefits	1,220,724	1,323,064	1,453,965
Telephone	18,000	33,346	37,337
Travel	<u>72,000</u>	<u>72,766</u>	<u>70,603</u>
	<u>2,014,516</u>	<u>2,631,980</u>	<u>2,531,979</u>
 <u>Surplus (Deficit) Before Transfers</u>	 (1,358,751)	 87,654	 767,080
 <u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>1,987,002</u>	<u>782,355</u>	<u>1,592,455</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ 628,251</u>	 870,009	 2,359,535
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>5,560</u>	 <u>(2,353,975)</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 875,569</u>	 <u>\$ 5,560</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Indian Band Government -			
<u>Band Employee Benefit Plan (Pension)</u>			
 <u>Revenue</u>			
AANDC Set Contribution (NG0M/1017)	\$ 264,682	\$ 264,682	\$ 260,770
Less: Recoverable By AANDC	<u> -</u>	<u> 828</u>	<u> -</u>
	264,682	263,854	260,770
 <u>Expenditures</u>			
Employer's Contribution	<u>256,000</u>	<u>263,854</u>	<u>279,831</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ 8,682</u>	 -	 (19,061)
 <u>Surplus (Deficit), Beginning of Year</u>		 (465,160)	 (446,099)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(465,160)</u>	 <u>\$(465,160)</u>

Program:
 Indian Band Government -
 Band Employee Benefit Plan (Group Insurance)

<u>Revenue</u>			
AANDC Fixed Contribution (NG0L/1016)	\$ 89,809	\$ 89,809	\$ 88,532
 <u>Expenditures</u>			
Employer's Contribution	<u>90,000</u>	<u>103,319</u>	<u>90,962</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$(191)</u>	 (13,510)	 (2,430)
 <u>Surplus (Deficit), Beginning of Year</u>		 (163,639)	 (161,209)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(177,149)</u>	 <u>\$(163,639)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Indian Band Government -</u> <u>Housing Admin.</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (NTKN/8692)	\$ 12,791	\$ 12,791	\$ 12,791
AANDC Fixed Contribution (NTKQ/8694)	3,600	3,600	3,600
Canada Mortgage and Housing Corporation	15,000	-	608
Other Income	<u>50,000</u>	<u>-</u>	<u>-</u>
	<u>81,391</u>	<u>16,391</u>	<u>16,999</u>
 <u>Expenditures</u>			
Administration	820	844	820
Salaries and Benefits	188,828	137,690	153,080
Telephone	<u>-</u>	<u>2,370</u>	<u>2,523</u>
	<u>189,648</u>	<u>140,904</u>	<u>156,423</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$(108,257)</u>	 (124,513)	 (139,424)
 <u>Surplus (Deficit), Beginning of Year</u>		 (826,469)	 (687,045)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(950,982)</u>	 <u>\$(826,469)</u>

Program:
Indian Band Government -
Governance Capacity Development

<u>Revenue</u>			
AANDC Fixed Contribution (1842)	\$ -	\$ -	\$ 30,000
 <u>Expenditures</u>			
Capital Expenditures Out of Operations	<u>-</u>	<u>-</u>	<u>30,000</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 -	 -
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>-</u>	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ -</u>	 <u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Economic Development -</u>			
<u>Economic Development</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (NT45/8110)	\$ 276,923	\$ 276,923	\$ 280,518
Listuguj Mi'gmaq Development Centre	-	-	5,388
Other Income	-	-	1,248
Interest Earned	<u>41,489</u>	<u>63,440</u>	<u>-</u>
	<u>318,412</u>	<u>340,363</u>	<u>287,154</u>
<u>Expenditures</u>			
Administration	-	41,371	-
Capital Expenditures Out of Operations	-	-	1,637
Materials, Supplies and Operational Costs	29,785	11,671	10,597
Professional Services	10,000	-	19,424
Programs and Projects	30,000	92,590	119,997
Salaries and Benefits	205,409	133,517	217,854
Telephone	<u>10,000</u>	<u>1,950</u>	<u>2,950</u>
	<u>285,194</u>	<u>281,099</u>	<u>372,459</u>
<u>Surplus (Deficit) Before Transfers</u>	33,218	59,264	(85,305)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>-</u>	<u>1,200</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>33,218</u>	59,264	(84,105)
<u>Surplus (Deficit), Beginning of Year</u>		<u>362,227</u>	<u>446,332</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 421,491</u>	<u>\$ 362,227</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Health Services -			
<u>Health Services Transfer</u>			
<u>Revenue</u>			
Health Canada	\$ 3,297,893	\$ 3,297,893	\$ 3,337,803
Other Income	-	6,250	6,990
	<u>3,297,893</u>	<u>3,304,143</u>	<u>3,344,793</u>
<u>Less: Recoverable by Health Canada</u>	-	-	25,893
	<u>3,297,893</u>	<u>3,304,143</u>	<u>3,318,900</u>
<u>Expenditures</u>			
Accreditation	82,806	68,274	63,834
Brighter Futures	170,238	163,278	142,560
Building Healthy Communities	91,557	82,975	69,676
Communicable Disease Control	-	-	7,513
Community Project	75,491	72,133	64,435
Community Health Representative	180,556	82,011	80,521
Community Nursing	350,107	269,688	320,312
Community Wellness NITAP	76,893	82,872	73,877
Diabetes Initiative	123,118	134,461	104,870
Drug Awareness	46,066	23,700	42,538
Environment Health - Drinking Water	11,348	11,276	8,699
FAS/FAE Initiative	28,780	19,358	29,016
Headstart	124,081	131,200	129,077
Health Career Programs - Summer Students	6,672	6,069	10,680
Health Facility Operation	159,164	269,700	130,434
Health Infostructure Solutions	131,434	134,747	186,522
HIV/Aids Strategy	6,000	4,420	5,383
In Home Care Assessment	475,136	467,102	463,531
IRS RHSP	60,001	61,026	42,602
L.S.C.A.T. Coordinator	94,672	100,202	71,838
Management and Support Services	263,717	275,931	245,996
Maternal Child Health	102,834	91,652	99,085
Medical Transportation	400,000	406,878	417,818
Oral Health Children's Initiative	23,016	22,162	29,013
Participaction	65,020	64,476	56,802
Prenatal Nutrition	31,271	19,460	22,285
Professional Services	87,411	78,640	93,464
	<u>3,267,389</u>	<u>3,143,691</u>	<u>3,012,381</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>30,504</u>	160,452	306,519
<u>Surplus (Deficit), Beginning of Year</u>		<u>2,112,861</u>	<u>1,806,342</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>2,273,313</u>	\$ <u>2,112,861</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Health Services -			
<u>Enhanced Service Delivery</u>			
 <u>Revenue</u>			
AANDC Flexible Contribution (NP8W/2350)	\$ 92,331	\$ 92,331	\$ 53,006
AANDC Flexible Contribution (NP8X/2351)	86,445	86,445	66,415
AANDC Flexible Contribution (NP8Y/2352)	37,321	37,321	5,019
Recoverable From AANDC	-	-	6,222
	<u>216,097</u>	<u>216,097</u>	<u>130,662</u>
 <u>Expenditures</u>			
Administration	6,222	4,432	6,222
Contracts	<u>98,490</u>	<u>216,097</u>	<u>124,440</u>
	<u>104,712</u>	<u>220,529</u>	<u>130,662</u>
 <u>Surplus (Deficit) for the Year</u>	<u>\$ 111,385</u>	(4,432)	-
 <u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
 <u>Surplus (Deficit), End of Year</u>		<u>\$(4,432)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>Economic Opportunities</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>46,000</u>	\$ <u>46,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	2,000	2,166	-
Capital Expenditures Out of Operations	-	12,090	-
Materials and Supplies	29,000	15,006	-
Salaries and Benefits	<u>15,000</u>	<u>10,767</u>	<u>-</u>
	<u>46,000</u>	<u>40,029</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	5,971	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		\$ <u>5,971</u>	\$ <u>-</u>
<u>Program:</u>			
Other Programs -			
<u>Aquatic Resource Management and Stewardship</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>157,000</u>	\$ <u>157,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	8,250	8,250	-
Capital Expenditures Out of Operations	-	6,000	-
Materials, Supplies and Other	44,750	39,391	-
Professional Services	10,000	10,137	-
Salaries and Benefits	<u>94,000</u>	<u>94,452</u>	<u>-</u>
	<u>157,000</u>	<u>158,230</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(1,230)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		\$ <u>(1,230)</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Other Programs -</u>			
<u>Chipper Operations</u>			
 <u>Revenue</u>			
AVCell	\$ 2,200,000	\$ 2,352,597	\$ 2,227,201
Loan Proceeds	-	525,000	253,249
Listuguj Mi'gmaq Development Centre	-	5,796	-
Province of Quebec	-	358,150	-
Other Income	-	840	-
	<u>2,200,000</u>	<u>3,242,383</u>	<u>2,480,450</u>
 <u>Expenditures</u>			
Administration	-	114,168	110,755
Capital Expenditures Out of Operations	-	4,500	89,977
Insurance	25,000	30,642	49,715
Loan Payments	211,906	116,880	441,241
Materials, Supplies and Other	250,000	386,290	426,323
Repairs and Maintenance	112,000	105,529	141,148
Salaries and Benefits	797,200	779,250	809,437
Telephone	3,600	7,677	6,662
Travel	1,500	6,667	10,067
	<u>1,401,206</u>	<u>1,551,603</u>	<u>2,085,325</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ 798,794</u>	 1,690,780	 395,125
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>5,620,196</u>	 <u>5,225,071</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 7,310,976</u>	 <u>\$ 5,620,196</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Healing Garden / Courtyard</u>			
<u>Revenue</u>			
AANDC Set Contribution (2780)	\$ -	\$ -	\$ 50,000
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	-	-	-
<u>Expenditures</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
Program:			
Other Programs -			
<u>Restorative Justice Program</u>			
<u>Revenue</u>			
Attorney General of Canada	\$ 35,000	\$ 35,000	\$ 28,800
Province of Quebec	30,475	30,475	27,500
Other Income	4,525	-	-
	<u>70,000</u>	<u>65,475</u>	<u>56,300</u>
<u>Expenditures</u>			
Accounting and Audit	1,000	1,000	1,000
Administration	-	-	3,104
Capital Expenditures Out of Operations	-	-	1,300
Materials, Supplies and Other	7,600	8,664	11,570
Salaries and Benefits	46,300	38,381	36,521
Travel and Meetings	15,100	10,848	5,288
	<u>70,000</u>	<u>58,893</u>	<u>58,783</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	6,582	(2,483)
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,299</u>	<u>3,782</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 7,881</u>	<u>\$ 1,299</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program: Other Programs - <u>McGill University - Subaward Agreement</u>			
Revenue			
McGill University	\$ <u>61,000</u>	\$ <u>37,548</u>	\$ <u>61,075</u>
Expenditures			
Contracts	-	11,785	4,630
Materials and Supplies	-	1,715	-
Salaries and Benefits	86,051	65,457	133,538
Travel	-	375	3,412
	<u>86,051</u>	<u>79,332</u>	<u>141,580</u>
<u>Surplus (Deficit) Before Transfers</u>	(25,051)	(41,784)	(80,505)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>25,050</u>	-	<u>31,474</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>1</u>)	(41,784)	(49,031)
<u>Surplus (Deficit), Beginning of Year</u>		(102,939)	(53,908)
<u>Surplus (Deficit), End of Year</u>		\$(<u>144,723</u>)	\$(<u>102,939</u>)
Program: Other Programs - <u>Recreation Coordinator</u>			
Revenue			
Province of Quebec	\$ -	\$ 17,297	\$ -
Deferred Revenue Previous Year	-	-	28,550
	<u>-</u>	<u>17,297</u>	<u>28,550</u>
Expenditures			
Materials, Supplies and Other	-	-	1,551
Salaries and Benefits	-	11,714	26,608
	<u>-</u>	<u>11,714</u>	<u>28,159</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	5,583	391
<u>Surplus (Deficit), Beginning of Year</u>		279	(112)
<u>Surplus (Deficit), End of Year</u>		\$ <u>5,862</u>	\$ <u>279</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Contracting Labour</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 59,875	\$ 73,800
<u>Expenditures</u>			
Salaries and Benefits	-	67,626	81,113
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(7,751)	(7,313)
<u>Surplus (Deficit), Beginning of Year</u>		(13,678)	(6,365)
<u>Surplus (Deficit), End of Year</u>		<u>\$(21,429)</u>	<u>\$(13,678)</u>
Program:			
Other Programs -			
<u>Diversification of Secondary School Learning Paths</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 7,000	\$ 7,000	\$ 7,000
<u>Expenditures</u>			
Administration	350	350	350
Materials and Supplies	1,500	4,091	-
Project Expenditures	-	-	2,722
Salaries and Benefits	850	1,330	-
Travel	4,300	1,231	4,137
	<u>7,000</u>	<u>7,002</u>	<u>7,209</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(2)	(209)
<u>Surplus (Deficit), Beginning of Year</u>		(581)	(372)
<u>Surplus (Deficit), End of Year</u>		<u>\$(583)</u>	<u>\$(581)</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Windmill Tree Clearing</u>			
<u>Revenue</u>			
Other Income	\$ <u>1,020,153</u>	\$ <u>1,020,153</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	36,434	36,434	-
Materials, Supplies and Other	22,125	23,755	-
Project Expenditures	553,506	575,690	-
Salaries and Benefits	25,650	42,519	-
Transportation	114,900	149,147	-
Travel	<u>12,500</u>	<u>8,760</u>	<u>-</u>
	<u>765,115</u>	<u>836,305</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>255,038</u>	183,848	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>183,848</u>	\$ <u>-</u>
Program:			
Other Programs -			
<u>Fall Fisheries</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 50,000
<u>Expenditures</u>			
Administration	<u>-</u>	<u>-</u>	<u>2,500</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	47,500
<u>Surplus (Deficit), Beginning of Year</u>		<u>65,063</u>	<u>17,563</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>65,063</u>	\$ <u>65,063</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u> DFO AICFI CFDOS Snowcrab Quota Acquisition</u>			
 <u>Revenue</u>			
Fisheries and Oceans Canada	\$ 600,000	\$ 652,000	\$ -
Province of Quebec	700,000	-	-
Other Income	<u>-</u>	<u>50,000</u>	<u>-</u>
	1,300,000	702,000	-
 <u>Expenditures</u>			
License	<u>1,560,000</u>	<u>1,560,000</u>	<u>-</u>
<u>Surplus (Deficit) Before Transfers</u>	(260,000)	(858,000)	-
 <u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>260,000</u>	<u>260,000</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(598,000)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(598,000)</u>	<u>\$ -</u>
 <u>Program:</u>			
Other Programs -			
<u> Turbot</u>			
 <u>Revenue</u>			
Sales Revenue	\$ -	\$ 109,184	\$ -
 <u>Expenditures</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	109,184	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 109,184</u>	<u>\$ -</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>NAAF Scallop Aquaculture Pilot</u>			
Revenue			
Other Income	\$ <u>16,822</u>	\$ <u>16,822</u>	\$ -
Expenditures			
Consulting Fees	2,000	2,000	-
Materials, Supplies and Other	12,176	12,455	-
Salaries and Benefits	<u>4,516</u>	<u>3,884</u>	-
	<u>18,692</u>	<u>18,339</u>	-
Surplus (Deficit) for the Year	\$ <u>(1,870)</u>	(1,517)	-
Surplus (Deficit), Beginning of Year		-	-
Surplus (Deficit), End of Year		<u>\$ (1,517)</u>	<u>\$ -</u>
Program:			
Other Programs -			
<u>B Food - Social - Ceremonial Fisheries</u>			
Revenue			
Fisheries and Oceans Canada	\$ <u>227,000</u>	\$ <u>227,000</u>	\$ -
Expenditures			
Administration	15,000	15,000	-
Materials and Supplies	2,000	1,049	-
Professional Services	10,000	10,764	-
Salaries and Benefits	192,500	191,473	-
Travel and Training	<u>7,500</u>	<u>9,786</u>	-
	<u>227,000</u>	<u>228,072</u>	-
Surplus (Deficit) for the Year	\$ <u>-</u>	(1,072)	-
Surplus (Deficit), Beginning of Year		-	-
Surplus (Deficit), End of Year		<u>\$ (1,072)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	2015 <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Repackage Plant Phase I</u>			
<u>Revenue</u>			
Province of Quebec	\$ <u>70,000</u>	\$ -	\$ -
<u>Expenditures</u>			
Consulting Fees	120,000	101,899	-
Materials, Supplies and Other	<u>20,000</u>	<u>-</u>	<u>-</u>
	<u>140,000</u>	<u>101,899</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>70,000</u>)	(101,899)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$(<u>101,899</u>)	\$ <u>-</u>
Program:			
Other Programs -			
<u>Marketing Initiative</u>			
<u>Revenue</u>			
	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Consulting Fees	24,000	-	-
Materials, Supplies and Other	<u>22,000</u>	<u>-</u>	<u>-</u>
	<u>46,000</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>46,000</u>)	-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>-</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Conservation Officers</u>			
<u>Revenue</u>			
Province of Quebec	\$ 430,000	\$ 430,000	\$ 430,000
Fisheries and Oceans Canada	-	-	175,000
	<u>430,000</u>	<u>430,000</u>	<u>605,000</u>
<u>Expenditures</u>			
Administration	21,500	21,500	21,500
Capital Expenditures Out of Operations	-	800	1,374
Materials, Supplies and Other	79,251	74,035	47,009
Salaries and Benefits	<u>283,080</u>	<u>335,956</u>	<u>480,757</u>
	<u>383,831</u>	<u>432,291</u>	<u>550,640</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 46,169</u>	(2,291)	54,360
<u>Surplus (Deficit), Beginning of Year</u>		(34,584)	(88,944)
<u>Surplus (Deficit), End of Year</u>		<u>\$ (36,875)</u>	<u>\$ (34,584)</u>
Program:			
Other Programs -			
<u>Combat Poverty (Social Exclusion)</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 71,540	\$ 71,540	\$ -
Less: Deferred Revenue Current Year	-	<u>10,742</u>	-
	<u>71,540</u>	<u>60,798</u>	-
<u>Expenditures</u>			
Materials, Supplies and Other	64,020	59,998	-
Project Expenditures	6,720	-	-
Transportation	<u>800</u>	<u>800</u>	-
	<u>71,540</u>	<u>60,798</u>	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u> Snow Crab Fisheries</u>			
 Revenue			
Snow Crab Sales	\$ 4,828,919	\$ 5,257,028	\$ 4,391,703
Other Income	<u>124,992</u>	<u>198,898</u>	<u>154,411</u>
	<u>4,953,911</u>	<u>5,455,926</u>	<u>4,546,114</u>
 Expenditures			
Administration	214,999	1,294	214,999
Capital Expenditures Out of Operations	-	2,791	-
Materials, Supplies and Other	76,814	33,247	30,086
Project Expenditures	1,550,000	1,402,048	1,619,417
Salaries and Benefits	<u>690,205</u>	<u>659,501</u>	<u>801,003</u>
	<u>2,532,018</u>	<u>2,098,881</u>	<u>2,665,505</u>
 Surplus (Deficit) for the Year	 <u>\$ 2,421,893</u>	 3,357,045	 1,880,609
 Surplus (Deficit), Beginning of Year		 <u>19,167,456</u>	 <u>17,286,847</u>
 Surplus (Deficit), End of Year		 <u>\$ 22,524,501</u>	 <u>\$ 19,167,456</u>
 Program:			
Other Programs -			
<u> Foster Family Allowance</u>			
 Revenue			
Government of Canada	\$ <u>144,000</u>	\$ <u>167,491</u>	\$ <u>158,884</u>
 Expenditures			
Administration	15,000	15,000	7,944
Emergency Expense	80,000	72,264	111,059
Materials, Supplies and Other	44,000	55,082	44,170
Prevention of Placement	<u>5,000</u>	<u>4,410</u>	<u>1,273</u>
	<u>144,000</u>	<u>146,756</u>	<u>164,446</u>
 Surplus (Deficit) for the Year	 <u>\$ -</u>	 20,735	 (5,562)
 Surplus (Deficit), Beginning of Year		 <u>37,757</u>	 <u>43,319</u>
 Surplus (Deficit), End of Year		 <u>\$ 58,492</u>	 <u>\$ 37,757</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Shrimp Harvesting</u>			
<u>Revenue</u>			
Shrimp Sales	\$ 2,930,978	\$ 3,456,123	\$ 2,758,510
Other Income	<u>30,000</u>	<u>-</u>	<u>76,450</u>
	<u>2,960,978</u>	<u>3,456,123</u>	<u>2,834,960</u>
<u>Expenditures</u>			
Administration	138,001	-	138,001
Capital Expenditures Out of Operations	-	59,019	7,030
Materials, Supplies and Other	891,000	1,073,884	947,533
Salaries and Benefits	<u>1,212,445</u>	<u>1,593,086</u>	<u>984,866</u>
	<u>2,241,446</u>	<u>2,725,989</u>	<u>2,077,430</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 719,532</u>	730,134	757,530
<u>Surplus (Deficit), Beginning of Year</u>		<u>5,553,923</u>	<u>4,796,393</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 6,284,057</u>	<u>\$ 5,553,923</u>
Program:			
Other Programs -			
<u>Hydro Quebec Geolocation</u>			
<u>Revenue</u>			
Other Income	\$ <u>24,267</u>	\$ <u>15,329</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	1,214	-	-
Project Expenditures	7,200	2,040	-
Salaries and Benefits	<u>11,915</u>	<u>558</u>	<u>-</u>
	<u>20,329</u>	<u>2,598</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 3,938</u>	12,731	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 12,731</u>	<u>\$ -</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Inter-Community Harmony</u>			
<u>Revenue</u>			
Province of Quebec	\$ 40,000	\$ 35,000	\$ 10,000
Other Income	23,000	24,582	29,714
Deferred Revenue Previous Year	<u>13,271</u>	<u>13,271</u>	<u>43,373</u>
	76,271	72,853	83,087
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>4,278</u>	<u>13,271</u>
	<u>76,271</u>	<u>68,575</u>	<u>69,816</u>
<u>Expenditures</u>			
Administration	2,000	2,565	-
Materials, Supplies and Other	28,373	14,050	16,822
Salaries and Benefits	<u>51,500</u>	<u>51,960</u>	<u>52,994</u>
	<u>81,873</u>	<u>68,575</u>	<u>69,816</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>(5,602)</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>8,255</u>	<u>8,255</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 8,255</u>	<u>\$ 8,255</u>
Program:			
Other Programs -			
<u>ECO Project</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Youth Projects	<u>102,000</u>	<u>91,416</u>	<u>118,641</u>
<u>Surplus (Deficit) Before Transfers</u>	(102,000)	(91,416)	(118,641)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>110,000</u>	<u>91,416</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>8,000</u>	-	(118,641)
<u>Surplus (Deficit), Beginning of Year</u>		<u>(118,641)</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(118,641)</u>	<u>\$(118,641)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>National Police School</u>			
<u>Revenue</u>			
Other Income	\$ <u>78,504</u>	\$ <u>141,483</u>	\$ <u>86,593</u>
<u>Expenditures</u>			
Administration	4,330	5,429	4,330
Salaries and Benefits	<u>74,760</u>	<u>119,509</u>	<u>87,133</u>
	<u>79,090</u>	<u>124,938</u>	<u>91,463</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>586</u>)	16,545	(4,870)
<u>Surplus (Deficit), Beginning of Year</u>		<u>445</u>	<u>5,315</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>16,990</u>	\$ <u>445</u>
 <u>Program:</u>			
<u>Other Programs -</u>			
<u>FNSSP Early Literacy</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>59,130</u>	\$ <u>59,130</u>	\$ <u>-</u>
<u>Expenditures</u>			
Materials and Supplies	1,800	438	-
Salaries and Benefits	55,832	59,572	-
Travel	<u>1,500</u>	<u>527</u>	-
	<u>59,132</u>	<u>60,537</u>	-
<u>Surplus (Deficit) for the Year</u>	\$(<u>2</u>)	(1,407)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>(1,407)</u>	\$ <u>-</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>Forestry Operations</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 71,296	\$ 13,132
Wood Sold and Contracts	<u>1,974,000</u>	<u>2,859,490</u>	<u>2,121,272</u>
	<u>1,974,000</u>	<u>2,930,786</u>	<u>2,134,404</u>
<u>Expenditures</u>			
Administration	109,858	82,961	109,858
Capital Expenditures Out of Operations	-	5,217	-
Materials, Supplies and Services	39,804	163,667	198,237
Salaries and Benefits	644,867	435,099	416,926
Transportation	1,425,000	2,224,509	1,658,741
Travel	<u>33,800</u>	<u>35,722</u>	<u>38,915</u>
	<u>2,253,329</u>	<u>2,947,175</u>	<u>2,422,677</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (279,329)</u>	(16,389)	(288,273)
<u>Surplus (Deficit), Beginning of Year</u>		(4,118,956)	(3,830,683)
<u>Surplus (Deficit), End of Year</u>		<u>\$ (4,135,345)</u>	<u>\$ (4,118,956)</u>
 <u>Program:</u>			
Other Programs -			
<u>Skills Link Program</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 15,223	\$ 15,223	\$ 11,019
<u>Expenditures</u>			
Administration	586	586	424
Other	149	-	200
Salaries and Benefits	<u>14,488</u>	<u>14,490</u>	<u>9,751</u>
	<u>15,223</u>	<u>15,076</u>	<u>10,375</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	147	644
<u>Surplus (Deficit), Beginning of Year</u>		<u>644</u>	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ 791</u>	<u>\$ 644</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Retail Postal Outlet</u>			
<u>Revenue</u>			
Canada Post Corporation	\$ 63,754	\$ 63,822	\$ 63,768
Sales Revenue	<u>142,000</u>	<u>134,010</u>	<u>135,869</u>
	<u>205,754</u>	<u>197,832</u>	<u>199,637</u>
<u>Expenditures</u>			
Administration	9,982	9,057	9,982
Capital Expenditures Out of Operations	-	-	2,364
Heat and Lights	840	1,487	1,460
Materials, Supplies and Other	420	1,293	1,726
Postal Purchases	130,000	127,869	135,465
Salaries and Benefits	<u>44,936</u>	<u>53,695</u>	<u>57,783</u>
	<u>186,178</u>	<u>193,401</u>	<u>208,780</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>19,576</u>	4,431	(9,143)
<u>Surplus (Deficit), Beginning of Year</u>		(69,832)	(60,689)
<u>Surplus (Deficit), End of Year</u>		\$(65,401)	\$(69,832)
Program:			
Other Programs -			
<u>Summer Students</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 30,602	\$ 30,601	\$ 37,856
<u>Expenditures</u>			
Administration	385	1,530	1,408
Project Expenditures	-	-	6,542
Salaries and Benefits	<u>30,217</u>	<u>36,227</u>	<u>101,454</u>
	<u>30,602</u>	<u>37,757</u>	<u>109,404</u>
<u>Surplus (Deficit) Before Transfers</u>	-	(7,156)	(71,548)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	<u>24,625</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(7,156)	(46,923)
<u>Surplus (Deficit), Beginning of Year</u>		(524,525)	(477,602)
<u>Surplus (Deficit), End of Year</u>		\$(531,681)	\$(524,525)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>Education Partnership Program</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 104,726	\$ 104,726	\$ 125,561
<u>Expenditures</u>			
Administration	-	-	4,663
Capital Expenditures Out of Operations	-	-	4,339
Contracts	54,000	50,000	54,529
Project Expenditures	283	6,541	412
Salaries and Benefits	27,983	42,316	38,562
Travel and Training	22,460	6,058	25,055
	<u>104,726</u>	<u>104,915</u>	<u>127,560</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(189)	(1,999)
<u>Surplus (Deficit), Beginning of Year</u>		(2,031)	(32)
<u>Surplus (Deficit), End of Year</u>		<u>\$(2,220)</u>	<u>\$(2,031)</u>
<u>Program:</u>			
Other Programs -			
<u>Fisheries Coordinator</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 50,429	\$ 12,000
Loan Proceeds	-	-	183,394
Deferred Revenue Previous Year	-	-	3,750
	<u>-</u>	<u>50,429</u>	<u>199,144</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	11,967	491
Insurance	-	50,290	39,550
Loan Payments	-	113,902	549,082
Materials, Supplies and Other	275,000	81,243	244,636
Salaries and Benefits	-	105,679	43,820
Telephone	-	5,989	3,390
Travel and Training	-	12,189	9,008
	<u>275,000</u>	<u>381,259</u>	<u>889,977</u>
<u>Surplus (Deficit) Before Transfers</u>	(275,000)	(330,830)	(690,833)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	10,000
<u>Surplus (Deficit) for the Year</u>	<u>\$(275,000)</u>	(330,830)	(680,833)
<u>Surplus (Deficit), Beginning of Year</u>		(1,462,604)	(781,771)
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,793,434)</u>	<u>\$(1,462,604)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Enhanced First Nation Education Program</u>			
<u>Revenue</u>			
Other Income	\$ 745,044	\$ 635,192	\$ 590,424
<u>Expenditures</u>			
Administration	29,521	29,516	29,521
Capital Expenditures Out of Operations	-	540	650
Contracts	50,000	47,714	53,051
Materials and Supplies	99,093	1,386	6,105
Salaries and Benefits	368,236	567,692	491,899
Travel and Workshops	-	-	22,423
	<u>546,850</u>	<u>646,848</u>	<u>603,649</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>198,194</u>	(11,656)	(13,225)
<u>Surplus (Deficit), Beginning of Year</u>		<u>170,475</u>	<u>183,700</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>158,819</u>	\$ <u>170,475</u>

Program:
 Other Programs -
 Section 95 Housing Program

<u>Revenue</u>			
Rental Income	\$ -	\$ 291,015	\$ 248,961
CMHC Subsidy	-	310,834	304,034
Other Income	-	-	10
	<u>-</u>	<u>601,849</u>	<u>553,005</u>
<u>Expenditures</u>			
Mortgage Payments	-	311,112	315,011
Other	-	209,956	260,364
	<u>-</u>	<u>521,068</u>	<u>575,375</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	80,781	(22,370)
<u>Surplus (Deficit), Beginning of Year</u>		(492,885)	(470,515)
<u>Surplus (Deficit), End of Year</u>		\$(<u>412,104</u>)	\$(<u>492,885</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>Day Care Centre</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 106,321	\$ 106,321	\$ 105,905
Deferred Revenue Previous Year	-	-	2,172
	<u>106,321</u>	<u>106,321</u>	<u>108,077</u>
<u>Expenditures</u>			
Administration	-	5,316	5,295
Capital Expenditures Out of Operations	2,500	4,495	5,622
Materials, Supplies and Other	37,821	42,302	35,332
Salaries and Benefits	66,000	57,743	66,657
	<u>106,321</u>	<u>109,856</u>	<u>112,906</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(3,535)	(4,829)
<u>Surplus (Deficit), Beginning of Year</u>		(1,118)	3,711
<u>Surplus (Deficit), End of Year</u>		\$(<u>4,653</u>)	\$(<u>1,118</u>)
<u>Program:</u>			
Other Programs -			
<u>Mussel Farm</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 80,000	\$ -	\$ 80,000
Sales	-	-	19,158
	<u>80,000</u>	<u>-</u>	<u>99,158</u>
<u>Expenditures</u>			
Administration	958	-	958
Capital Expenditures Out of Operations	-	-	2,401
Insurance	5,000	-	5,548
Materials, Supplies and Other	69,255	-	34,343
Salaries and Benefits	5,745	-	45,106
	<u>80,958</u>	<u>-</u>	<u>88,356</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>958</u>)	-	10,802
<u>Surplus (Deficit), Beginning of Year</u>		(56,793)	(67,595)
<u>Surplus (Deficit), End of Year</u>		\$(<u>56,793</u>)	\$(<u>56,793</u>)



LISTUGUJ MTGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Continuing Education</u>			
<u>Revenue</u>			
Rental Income	\$ 34,200	\$ 25,264	\$ -
Other Income	<u>4,100</u>	<u>45,054</u>	<u>34,332</u>
	<u>38,300</u>	<u>70,318</u>	<u>34,332</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	3,050	770	7,535
Heat and Lights	15,000	17,201	16,337
Insurance	3,000	6,295	5,012
Materials, Supplies and Other	21,450	34,783	46,265
Salaries and Benefits	<u>27,714</u>	<u>31,721</u>	<u>28,795</u>
	<u>70,214</u>	<u>90,770</u>	<u>103,944</u>
<u>Surplus (Deficit) Before Transfers</u>	(31,914)	(20,452)	(69,612)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>26,000</u>	<u>19,200</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>5,914</u>)	(1,252)	(69,612)
<u>Surplus (Deficit), Beginning of Year</u>		(166,102)	(96,490)
<u>Surplus (Deficit), End of Year</u>		\$(<u>167,354</u>)	\$(<u>166,102</u>)
Program:			
Other Programs -			
<u>Canada Summer Jobs Students</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ 5,827	\$ 5,710
<u>Expenditures</u>			
Salaries and Benefits	<u>-</u>	<u>4,472</u>	<u>6,432</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	1,355	(722)
<u>Surplus (Deficit), Beginning of Year</u>		(722)	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>633</u>	\$(<u>722</u>)



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Smolt Wheel</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 125,000
<u>Expenditures</u>			
Materials, Supplies and Other	-	-	10,042
Salaries and Benefits	-	-	115,362
	-	-	125,404
<u>Surplus (Deficit) for the Year</u>	\$ -	-	(404)
<u>Surplus (Deficit), Beginning of Year</u>		(14,771)	(14,367)
<u>Surplus (Deficit), End of Year</u>		\$(14,771)	\$(14,771)

Program:
 Other Programs -
 DFO AICFI Business Development Planning

<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 100,000	\$ 100,000	\$ 151,306
<u>Expenditures</u>			
Consulting	-	-	10,000
Materials and Supplies	300	1,032	5,032
Salaries and Benefits	98,259	124,355	150,860
Travel and Training	3,900	5,212	452
	102,459	130,599	166,344
<u>Surplus (Deficit) for the Year</u>	\$(2,459)	(30,599)	(15,038)
<u>Surplus (Deficit), Beginning of Year</u>		55,396	70,434
<u>Surplus (Deficit), End of Year</u>		\$ 24,797	\$ 55,396



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Science and Technology</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>5,094</u>	\$ <u>5,094</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	88	255	-
Project Expenditures	<u>5,006</u>	<u>4,930</u>	<u>-</u>
	<u>5,094</u>	<u>5,185</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(91)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$(<u>91</u>)	\$ <u>-</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>F.N.S.S.P</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>306,952</u>	\$ <u>306,950</u>	\$ <u>369,767</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	7,882
Contracts	-	64,123	65,636
Materials, Supplies and Other	68,500	18,815	47,832
Salaries and Benefits	<u>238,546</u>	<u>229,287</u>	<u>256,610</u>
	<u>307,046</u>	<u>312,225</u>	<u>377,960</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>94</u>)	(5,275)	(8,193)
<u>Surplus (Deficit), Beginning of Year</u>		(<u>12,816</u>)	(<u>4,623</u>)
<u>Surplus (Deficit), End of Year</u>		\$(<u>18,091</u>)	\$(<u>12,816</u>)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Special Education Services</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>515,223</u>	\$ <u>515,222</u>	\$ <u>536,035</u>
<u>Expenditures</u>			
Administration	25,761	25,761	26,802
Contracts	20,000	16,822	14,572
Materials, Supplies and Other	2,500	2,868	8,520
Salaries and Benefits	<u>466,962</u>	<u>469,125</u>	<u>562,219</u>
	<u>515,223</u>	<u>514,576</u>	<u>612,113</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	646	(76,078)
<u>Surplus (Deficit), Beginning of Year</u>		(118,355)	(42,277)
<u>Surplus (Deficit), End of Year</u>		<u>\$(117,709)</u>	<u>\$(118,355)</u>
Program:			
Other Programs -			
<u>Career Promotion and Awareness</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>6,610</u>	\$ <u>6,610</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	391	330	-
Project Expenditures	2,600	1,620	-
Transportation Costs	<u>3,619</u>	<u>3,549</u>	-
	<u>6,610</u>	<u>5,499</u>	-
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	1,111	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,111</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>New Paths For Education</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>152,880</u>	\$ <u>152,880</u>	\$ <u>159,894</u>
<u>Expenditures</u>			
Administration	7,644	7,644	7,808
Materials, Supplies and Other	6,635	11,163	22,677
Salaries and Benefits	120,600	125,051	117,655
Travel	<u>18,000</u>	<u>9,193</u>	<u>15,212</u>
	<u>152,879</u>	<u>153,051</u>	<u>163,352</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>1</u>	(171)	(3,458)
<u>Surplus (Deficit), Beginning of Year</u>		(80,692)	(77,234)
<u>Surplus (Deficit), End of Year</u>		\$(<u>80,863</u>)	\$(<u>80,692</u>)
Program:			
Other Programs -			
<u>Leased Houses</u>			
<u>Revenue</u>			
Rental Income	\$ 840,000	\$ 812,100	\$ 797,400
Other Income	<u>-</u>	<u>-</u>	<u>10,732</u>
	<u>840,000</u>	<u>812,100</u>	<u>808,132</u>
<u>Expenditures</u>			
Administration	39,870	40,605	39,870
Insurance	60,000	81,245	119,397
Loan Payments	<u>1,080,000</u>	<u>1,148,703</u>	<u>1,289,238</u>
	<u>1,179,870</u>	<u>1,270,553</u>	<u>1,448,505</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>339,870</u>)	(458,453)	(640,373)
<u>Surplus (Deficit), Beginning of Year</u>		(2,899,776)	(2,259,403)
<u>Surplus (Deficit), End of Year</u>		\$(<u>3,358,229</u>)	\$(<u>2,899,776</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>Police Operations</u>			
<u>Revenue</u>			
Tripartite Agreement			
Solicitor General	\$ 657,629	\$ 657,629	\$ 651,389
Province of Quebec	607,043	607,044	601,283
Loan Proceeds	-	-	43,936
Government of Canada	-	-	222,398
Province of Quebec	-	-	157,528
Proceeds From Sale of Capital Assets	-	20,000	-
Other Income	<u>66,242</u>	<u>128,992</u>	<u>137,618</u>
	<u>1,330,914</u>	<u>1,413,665</u>	<u>1,814,152</u>
<u>Expenditures</u>			
Administration	65,820	164,311	81,630
Capital Expenditures Out of Operations	-	-	63,171
Police Facility Costs	258,092	272,891	742,057
Salaries and Benefits	886,502	986,914	1,057,108
Vehicle Operating and Travel	81,000	90,880	32,561
Workshops, Seminars and Training	<u>25,000</u>	<u>9,892</u>	<u>59,616</u>
	<u>1,316,414</u>	<u>1,524,888</u>	<u>2,036,143</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>14,500</u>	(111,223)	(221,991)
<u>Surplus (Deficit), Beginning of Year</u>		(1,105,750)	(883,759)
<u>Surplus (Deficit), End of Year</u>		\$(<u>1,216,973</u>)	\$(<u>1,105,750</u>)



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
<u>Other Programs -</u>			
<u>Police Facility Costs</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ 51,742	\$ -
<u>Expenditures</u>			
Policing Infrastructure Expenditures	<u>-</u>	<u>51,742</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
Program:			
<u>Other Programs -</u>			
<u>Bingo Operations</u>			
<u>Revenue</u>			
Games and Canteen Sales	\$ 800,000	\$ 733,122	\$ 1,632,203
Less: Cost of Sales	<u>622,000</u>	<u>627,973</u>	<u>1,361,267</u>
	178,000	105,149	270,936
<u>Add: Hall Rentals and Other</u>	<u>6,370</u>	<u>2,725</u>	<u>7,470</u>
	<u>184,370</u>	<u>107,874</u>	<u>278,406</u>
<u>Expenditures</u>			
Administration	81,781	72,104	81,780
Capital Expenditures Out of Operations	-	-	1,784
Heat and Lights	4,200	20,711	18,335
Materials, Supplies and Other	37,400	37,877	92,912
Repairs and Maintenance	1,200	3,720	7,690
Salaries and Benefits	<u>83,000</u>	<u>124,712</u>	<u>117,779</u>
	<u>207,581</u>	<u>259,124</u>	<u>320,280</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (23,211)</u>	<u>(151,250)</u>	<u>(41,874)</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>(399,423)</u>	<u>(357,549)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ (550,673)</u>	<u>\$ (399,423)</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>Noon Day Lunch Program</u>			
 <u>Revenue</u>			
Other Income	\$ -	\$ 2,025	\$ -
 <u>Expenditures</u>			
Materials, Supplies and Other	109,500	122,965	117,436
Salaries and Benefits	<u>66,215</u>	<u>72,325</u>	<u>67,141</u>
	<u>175,715</u>	<u>195,290</u>	<u>184,577</u>
 <u>Surplus (Deficit) Before Transfers</u>	 (175,715)	 (193,265)	 (184,577)
 <u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>30,000</u>	<u>189,223</u>	<u>100,000</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$(145,715)</u>	 (4,042)	 (84,577)
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>170,175</u>	 <u>254,752</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 166,133</u>	 <u>\$ 170,175</u>
 <u>Program:</u>			
Other Programs -			
<u>Quebec Work Integration</u>			
 <u>Revenue</u>			
Province of Quebec	\$ 90,000	\$ 45,074	\$ 58,233
Other Income	<u>-</u>	<u>988</u>	<u>-</u>
	<u>90,000</u>	<u>46,062</u>	<u>58,233</u>
 <u>Expenditures</u>			
Salaries and Benefits	<u>91,656</u>	<u>75,659</u>	<u>113,966</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$(1,656)</u>	 (29,597)	 (55,733)
 <u>Surplus (Deficit), Beginning of Year</u>		 (293,903)	 (238,170)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(323,500)</u>	 <u>\$(293,903)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Hog Fuel Services</u>			
<u>Revenue</u>			
AVCell	\$ 32,085	\$ 32,038	\$ -
Loan Proceeds	-	140,000	-
	<u>32,085</u>	<u>172,038</u>	<u>-</u>
<u>Expenditures</u>			
Administration	2,085	1,496	-
Capital Expenditures Out of Operations	-	140,000	-
Loan Payments	2,666	1,860	-
Materials, Supplies and Other	5,665	20,617	-
Salaries and Benefits	13,349	11,103	-
	<u>23,765</u>	<u>175,076</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 8,320</u>	(3,038)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(3,038)</u>	<u>\$ -</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>DFO AICFI 2.4 Training</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ 14,269	\$ 32,350
Other Income	-	14,269	-
	<u>-</u>	<u>28,538</u>	<u>32,350</u>
<u>Expenditures</u>			
Training	-	13,268	32,350
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	15,270	-
<u>Surplus (Deficit), Beginning of Year</u>		3,607	3,607
<u>Surplus (Deficit), End of Year</u>		<u>\$ 18,877</u>	<u>\$ 3,607</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs:			
<u>P.P.A.</u>			
<u>Revenue</u>			
Province of Quebec	\$ <u>138,600</u>	\$ <u>138,600</u>	\$ <u>175,000</u>
<u>Expenditures</u>			
Administration	6,563	-	17,500
Materials and Supplies	-	540	2,340
Road Maintenance	-	45,833	44,862
Salaries and Benefits	-	83,201	80,000
Travel and Training	-	8,214	6,885
	<u>6,563</u>	<u>137,788</u>	<u>151,587</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>132,037</u>	812	23,413
<u>Surplus (Deficit), Beginning of Year</u>		<u>23,413</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>24,225</u>	\$ <u>23,413</u>
<u>Program:</u>			
Other Programs -			
<u>Dog Control</u>			
<u>Revenue</u>			
Other Income	\$ <u>21,000</u>	\$ <u>44</u>	\$ <u>-</u>
<u>Expenditures</u>			
Material, Supplies and Other	650	7,996	4,144
Salaries and Benefits	18,350	15,692	34,359
Travel	2,000	1,131	2,853
	<u>21,000</u>	<u>24,819</u>	<u>41,356</u>
<u>Surplus (Deficit) Before Transfers</u>	-	(24,775)	(41,356)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>24,775</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	(41,356)
<u>Surplus (Deficit), Beginning of Year</u>		(41,356)	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$(<u>41,356</u>)	\$(<u>41,356</u>)



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>AVCell Janitors</u>			
<u>Revenue</u>			
AVCell	\$ <u>100,200</u>	\$ <u>101,640</u>	\$ <u>101,640</u>
<u>Expenditures</u>			
Administration	5,082	5,082	5,082
Materials and Supplies	3,900	3,452	4,696
Salaries and Benefits	<u>117,531</u>	<u>109,523</u>	<u>119,323</u>
	<u>126,513</u>	<u>118,057</u>	<u>129,101</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>26,313</u>)	(16,417)	(27,461)
<u>Surplus (Deficit), Beginning of Year</u>		(181,011)	(153,550)
<u>Surplus (Deficit), End of Year</u>		\$(<u>197,428</u>)	\$(<u>181,011</u>)
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Community Reinvestments</u>			
<u>Revenue</u>			
	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Administration	-	-	4,034
Materials, Supplies and Other	30,552	11,672	12
Salaries and Benefits	<u>219,448</u>	<u>178,457</u>	<u>70,521</u>
	<u>250,000</u>	<u>190,129</u>	<u>74,567</u>
<u>Surplus (Deficit) Before Transfers</u>	(250,000)	(190,129)	(74,567)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>250,000</u>	<u>200,000</u>	-
<u>Surplus (Deficit) for the Year</u>	\$ -	9,871	(74,567)
<u>Surplus (Deficit), Beginning of Year</u>		(3,557,076)	(3,482,509)
<u>Surplus (Deficit), End of Year</u>		\$(<u>3,547,205</u>)	\$(<u>3,557,076</u>)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>DFO AICFI CFDOŠ Claude Martin</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 4,691	\$ 4,691	\$ 5,010
<u>Expenditures</u>			
Administration	-	-	251
Materials, Supplies and Other	5,231	5,212	7,150
	<u>5,231</u>	<u>5,212</u>	<u>7,401</u>
<u>Surplus (Deficit) Before Transfers</u>	(540)	(521)	(2,391)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	540	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(521)	(2,391)
<u>Surplus (Deficit), Beginning of Year</u>		(49,218)	(46,827)
<u>Surplus (Deficit), End of Year</u>		<u>\$(49,739)</u>	<u>\$(49,218)</u>
Program:			
Other Programs -			
<u>DFO AICFI CFDOŠ UGJIT SMAGNISG</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 10,752	\$ 10,752	\$ 25,834
<u>Expenditures</u>			
Administration	-	-	1,292
Materials and Supplies	11,989	11,945	29,134
	<u>11,989</u>	<u>11,945</u>	<u>30,426</u>
<u>Surplus (Deficit) Before Transfers</u>	(1,237)	(1,193)	(4,592)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	1,237	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(1,193)	(4,592)
<u>Surplus (Deficit), Beginning of Year</u>		(45,593)	(41,001)
<u>Surplus (Deficit), End of Year</u>		<u>\$(46,786)</u>	<u>\$(45,593)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS M81</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>47,594</u>	\$ <u>47,594</u>	\$ <u>9,204</u>
<u>Expenditures</u>			
Administration	-	-	460
Materials and Supplies	<u>53,072</u>	<u>52,204</u>	<u>10,380</u>
	<u>53,072</u>	<u>52,204</u>	<u>10,840</u>
<u>Surplus (Deficit) Before Transfers</u>	(<u>5,478</u>)	(<u>4,610</u>)	(<u>1,636</u>)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>5,478</u>	-	-
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(<u>4,610</u>)	(<u>1,636</u>)
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,106</u>	<u>2,742</u>
<u>Surplus (Deficit), End of Year</u>		\$(<u>3,504</u>)	\$ <u>1,106</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS Marie Simon</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>11,993</u>	\$ <u>11,993</u>	\$ <u>30,739</u>
<u>Expenditures</u>			
Administration	-	-	1,537
Materials and Supplies	<u>13,373</u>	<u>13,324</u>	<u>34,665</u>
	<u>13,373</u>	<u>13,324</u>	<u>36,202</u>
<u>Surplus (Deficit) Before Transfers</u>	(<u>1,380</u>)	(<u>1,331</u>)	(<u>5,463</u>)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>1,380</u>	-	-
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	(<u>1,331</u>)	(<u>5,463</u>)
<u>Surplus (Deficit), Beginning of Year</u>		(<u>64,407</u>)	(<u>58,944</u>)
<u>Surplus (Deficit), End of Year</u>		\$(<u>65,738</u>)	\$(<u>64,407</u>)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program: Other Programs - <u>DFO AICFI CFDOS John Duncan</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>74,700</u>	\$ <u>74,700</u>	\$ <u>150,503</u>
<u>Expenditures</u>			
Administration	-	-	7,525
Materials and Supplies	<u>83,297</u>	<u>82,991</u>	<u>164,125</u>
	<u>83,297</u>	<u>82,991</u>	<u>171,650</u>
<u>Surplus (Deficit) Before Transfers</u>	(8,597)	(8,291)	(21,147)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>8,597</u>	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(8,291)	(21,147)
<u>Surplus (Deficit), Beginning of Year</u>		(47,699)	(26,552)
<u>Surplus (Deficit), End of Year</u>		<u>\$(55,990)</u>	<u>\$(47,699)</u>
Program: Other Programs - <u>DFO AICFI CFDOS Maqatgwig</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 25,901	\$ 25,901	\$ -
<u>Expenditures</u>			
Materials and Supplies	<u>28,882</u>	<u>28,776</u>	-
<u>Surplus (Deficit) Before Transfers</u>	(2,981)	(2,875)	-
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>2,981</u>	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(2,875)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(2,875)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS Michel Robert</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 66,498
<u>Expenditures</u>			
Administration	-	-	3,325
Materials, Supplies and Other	-	-	74,910
	-	-	78,235
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	(11,737)
<u>Surplus (Deficit), Beginning of Year</u>		(11,737)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(11,737)</u>	<u>\$(11,737)</u>
<u>Program:</u>			
Other Programs -			
<u>DFO ACIFI CFDOS G C MacDonald</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 24,369	\$ 24,369	\$ -
<u>Expenditures</u>			
Materials, Supplies and Other	27,174	27,073	-
<u>Surplus (Deficit) Before Transfers</u>	(2,805)	(2,704)	-
<u>Transfers Between Programs</u>			
Transfer From Other Programs	2,805	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(2,704)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$(2,704)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2015

	<u>2015</u> <u>Budget</u>	<u>2015</u>	<u>2014</u>
Program:			
Other Programs -			
<u>DFO AICFI CFDOS Cape May</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 54,019
<u>Expenditures</u>			
Administration	-	-	2,701
Capital Expenditures Out of Operations	-	-	8,495
Materials, Supplies and Other	-	-	59,418
	<u>-</u>	<u>-</u>	<u>70,614</u>
<u>Surplus (Deficit) for the Year</u>	\$ -	-	(16,595)
<u>Surplus (Deficit), Beginning of Year</u>		(25,062)	(8,467)
<u>Surplus (Deficit), End of Year</u>		<u>\$(25,062)</u>	<u>\$(25,062)</u>
Program:			
Other Programs -			
<u>Non-Operating Prior Year Programs</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>	-	-	-
<u>Surplus (Deficit) for the Year</u>	\$ -	-	-
<u>Surplus (Deficit), Beginning of Year</u>		(10,026,789)	(10,026,789)
<u>Surplus (Deficit), End of Year</u>		<u>\$(10,026,789)</u>	<u>\$(10,026,789)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Cash Flow
For The Year Ended March 31, 2015

	<u>2015</u>	(Restated) <u>2014</u>
<u>Cash Flows From Operating Activities</u>		
Cash Receipts From Funding Agreements	\$ 49,848,082	\$ 45,332,990
Cash Paid to Suppliers and Employees	(46,016,868)	(39,239,761)
Interest Received	63,440	-
Interest Paid	(84,212)	(97,138)
	<u>3,810,442</u>	<u>5,996,091</u>
<u>Cash Flows From Financing Activities</u>		
Proceeds From Long Term Debt	7,637,707	1,594,439
Principal Repayment of Long Term Debt	(3,207,303)	(2,377,863)
Increase (Decrease) of Line of Credit	(1,917,500)	792,500
Increase in Funded Reserves	58,906	114,381
Increase in Contributed Surplus	119,645	68,627
CMHC Prior Year Adjustment	4,827	(50,649)
	<u>2,696,282</u>	<u>141,435</u>
<u>Cash Flows From Investing Activities</u>		
Acquisition of Capital Assets	(6,302,855)	(5,351,601)
Proceeds From Sale of Capital Assets	20,000	-
Increase in Long Term Receivables	(124,898)	(222,901)
Increase in Restricted Funds	(330,371)	-
	<u>(6,738,124)</u>	<u>(5,574,502)</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	(231,400)	563,024
<u>Cash and Cash Equivalents (Deficiency), Beginning of Year</u>	(966,711)	(1,529,735)
<u>Cash and Cash Equivalents (Deficiency), End of Year (Note 15)</u>	<u>\$(1,198,111)</u>	<u>\$(966,711)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

1. Basis of Presentation and Significant Accounting Policies

a. Basis of Presentation

These financial statements have been prepared in accordance with the Canadian generally accepted accounting principles for governments outlined in the Canadian Institute of Chartered Accountants Public Sector Accounting Board (PSAB) Handbook and the Year End Financial Reporting Handbook for 2012-2013 produced by Aboriginal Affairs and Northern Development Canada.

b. Accounting for Tangible Capital Assets

Tangible capital assets (TCA) are items that can be physically touched, are used to provide First Nation services, are used for First Nation administration purposes or are used for the construction and/or maintenance of other TCA owned by the First Nation, will be useful for a period of greater than one year, will be used by the First Nation on a regular basis and are not surplus properties held for resale or disposal.

Prior to PSAB implementing *PSAB 3150 - Tangible Capital Assets*, capital assets expenditures were valued at acquisition cost and recorded in the Capital Fund except for Section 95 Housing projects which were charged to operations in the year assets were acquired by not capitalized in the Capital Fund. The acquisition cost of capital assets and payments on capital debt, which were not funded from capital financing sources, were charged to operations and matched with the applicable revenue sources in the year of expenditures. These expenditures were also recorded as an addition to assets of the Capital Fund with a corresponding increase in investment in Capital Assets.

For fiscal years beginning on or after January 1, 2009, TCA information includes the actual or estimated original cost, their estimated useful lives and the related estimated accumulated amortization. For this transition, consideration would be given to the completeness of the TCA on files as well as the necessity to reduce any cost for which the future expected economic benefit is less than the net book value. Amortization rates are unchanged with the exception of amortization of Section 95 Housing and were reviewed and deemed appropriate by management.



LISTUGUJ M'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

1. Basis of Presentation and Significant Accounting Policies (Cont'd)

b. Accounting for Tangible Capital Assets (Cont'd)

Amortization is calculated using methods which will reduce the original cost of capital assets to estimated residual values over the useful life of each asset using the following annual rates:

Buildings	4% Straight Line Basis
Infrastructures	4% Straight Line Basis
Paving	4% Straight Line Basis
Heavy Equipment	10% Straight Line Basis
Equipment and Furniture	20% Straight Line Basis
Boats	20% Straight Line Basis
Vehicles	20% Straight Line Basis

In the year of acquisition, 50% of the normal amortization is recorded.

Amortization in the Social Housing Program is provided on buildings purchased from loans at a rate equal to the annual principal reduction of the mortgage. A Replacement Reserve is maintained to provide for future asset replacement. This amortization is then changed to effect the above rates when converting to PSAB principles.

c. Accounting Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates are based on management's best knowledge of current events and actions that the First Nation may undertake in the future. Actual results may differ from those estimates.

d. Revenue Recognition

Major sources of revenue are recorded on an accrual basis. Certain other sources of revenue are recorded on a cash basis.

e. Expenditure Recognition

Commitments for goods and services relating to the current fiscal period are accrued at the balance sheet date.

f. Social Housing Program

The Replacement Reserve Fund is funded by an annual charge against earnings rather than an appropriation of surplus.



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
2. <u>Accounts Receivable</u>		
Accounts Receivable	\$ 10,758,192	\$ 10,871,109
Receivable from AANDC - Contributions	248,418	651,243
Receivable from AANDC - Other	<u>2,028,310</u>	<u>826,476</u>
	<u>\$ 13,034,920</u>	<u>\$ 12,348,828</u>
3. <u>Long Term Receivables</u>		
Mortgage Receivable, 4%, repaid during the yeart	\$ -	\$ 2,717
Mortgage Receivable, 4%, repayable in equal weekly instalments of \$91.12, principal and interest	9,603	11,754
Mortgage Receivable, no repayment terms determined as at March 31, 2015	66,334	66,334
Mortgage Receivable, no repayment terms determined as at March 31, 2015	12,600	12,600
Lease to Own Housing Rents Receivable	<u>2,701,805</u>	<u>2,572,039</u>
	<u>\$ 2,790,342</u>	<u>\$ 2,665,444</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

4. Replacement Reserve Fund

Program 16-202-699

Under the agreement with Canada Mortgage and Housing Corporation, an amount must be credited to the replacement reserve. These funds and the accrued interest must be placed in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or in any other way approved by CMHC from time to time. Any use of the funds from the account must be approved by CMHC. At the end of the fiscal year the replacement reserve included term savings of \$131,663 (\$99,620 in 2014).

Program 19-072-537

Under the agreement with Canada Mortgage and Housing Corporation, an amount set forth in Appendix B of the operating agreement must be credited to the replacement reserve. The annual amount may be increased by the First Nation. These funds and the accrued interest must be placed in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or in any other way approved by CMHC from time to time. At the end of the fiscal year the replacement reserve included term savings of \$116,317 (\$380 in 2014).

5. Operating Reserve Fund (Program 19-072-537)

Once all costs and expenses are paid, particularly the allocation to the replacement reserve, the First Nation keeps all excess increase in an operating reserve. The First Nation agrees to keep the funds and accrued interest in the operating fund in a separate bank account or to invest in only in accounts or instruments insured by the Canada Deposit Insurance Corporation, or as agreed by common consent by the First Nation and CMHC. The housing project's operating reserve is to be used only for the operating expenses of housing projects that made undertakings as part of the 1997 On-Reserve Housing Program. The reserve may thus be used to cover deficits from previous years. Withdrawals are first applied to interest, then to the principal. At the end of the fiscal year the operating reserve included term savings of \$182,391 (nil in 2014).

6. Investment

The investment represents 100 Class H shares in Les Crevettiers Marinard Inc., at cost and estimated fair market value.



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
7. <u>Deferred Revenue</u>		
Foster Home for Children (Page 25)	\$ 942,350	\$ -
Band Schools Evaluation (Page 30)	57,419	-
Fire Protection (Page 31)	-	32,900
Multi Purpose Rink (Page 44)	-	5,328
Combat Poverty (Social Exclusion) (Page 62)	10,742	-
Inter-Community Harmony (Page 65)	<u>4,278</u>	<u>13,271</u>
	<u>\$ 1,014,789</u>	<u>\$ 51,499</u>
8. <u>Long Term Debt</u>		
Payable to the Province of New Brunswick, 10.69% repayable in annual instalments of \$300,000 per year, plus interest, due in July 2023 (see note on Page 99)	\$ 2,436,807	\$ 2,736,807
RBC Mortgage, 3.05%, repayable in equal monthly instalments of \$623, principal and interest, due in February 2019, secured by a ministerial guarantee (#30961)	37,281	43,522
RBC Mortgage, 3.09%, repayable in equal monthly instalments of \$1,577, principal and interest, due in December 2017, secured by a ministerial guarantee (#31052)	49,795	66,896
RBC Mortgage, 3.09%, repayable in equal monthly instalments of \$763, principal and interest, due in February 2019, secured by a ministerial guarantee (#31138)	59,387	66,593
RBC Mortgage, 3.05%, repayable in equal monthly instalments of \$2,012, principal and interest, due in February 2019, secured by a ministerial guarantee (#31222)	130,484	150,327
CMHC Mortgage, 2.69%, repayable in equal monthly instalments of \$1,534, principal and interest, due in August 2015, secured by a ministerial guarantee (#31354)	103,257	118,681
CMHC Mortgage, 2.69%, repayable in equal monthly instalments of \$1,436, principal and interest, due in August 2015, secured by a ministerial guarantee (#31361)	138,853	152,181
CMHC Mortgage, 1.53%, repayable in equal monthly instalments of \$1,240, principal and interest, due in December 2017, secured by a ministerial guarantee (#31557)	<u>157,860</u>	<u>170,226</u>
Balance Carried Forward	<u>3,113,724</u>	<u>3,505,233</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. Long Term Debt (Cont'd)		
Balance Brought Forward	\$ 3,113,724	\$ 3,505,233
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,356, principal and interest, due in June 2018, secured by a ministerial guarantee (#31558)	178,014	191,305
CMHC Mortgage, 2.69%, repayable in equal monthly instalments of \$577, principal and interest, due in August 2015, secured by a ministerial guarantee (#31718)	77,631	82,514
CMHC Mortgage, 2.69%, repayable in equal monthly instalments of \$1,199, principal and interest, due in August 2015, secured by a ministerial guarantee (#31719)	161,236	171,169
CMHC Mortgage, 2.63%, repayable in equal monthly instalments of \$894, principal and interest, due in June 2016, secured by a ministerial guarantee (#31780)	126,837	134,139
CMHC Mortgage, 1.71%, repayable in equal monthly instalments of \$1,770, principal and interest, due in September 2017, secured by a ministerial guarantee (#31897)	285,086	301,320
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,448, principal and interest, due in June 2018, secured by a ministerial guarantee (#31914)	243,872	257,066
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$515, principal and interest, due in June 2018, secured by a ministerial guarantee (#31943)	86,684	91,374
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,123, principal and interest, due in June 2018, secured by a ministerial guarantee (#31980)	<u>189,211</u>	<u>199,447</u>
Balance Carried Forward	<u>4,462,295</u>	<u>4,933,567</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 4,462,295	\$ 4,933,567
CMHC Mortgage, 3.13%, repayable in equal monthly instalments of \$849, principal and interest, due in June 2015, secured by a ministerial guarantee (#32133)	140,223	145,951
CMHC Mortgage, 3.13%, repayable in equal monthly intalments of \$1,728, principal and interest, due in June 2015, secured by a ministerial guarantee (#32134)	308,270	319,230
CMHC Mortgage, 3.13%, repayable in equal monthly intalments of \$883, principal and interest, due in June 2015, secured by a ministerial guarantee (#32169)	157,554	163,157
CMHC Mortgage, 3.13%, repayable in equal monthly instalments of \$1,632, principal and interest, due in June 2015, secured by a ministerial guarantee (#32170)	280,438	291,125
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,140, principal and interest, due in April 2017	250,523	259,947
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$1,140, principal and interest, due in August 2017	262,396	272,369
RBC Loan, 2.36%, repayable in equal monthly instalments of \$5,357, principal and interest, due in June 2017, secured by a ministerial guarantee (#31566)	138,844	199,090
RBC Loan, prime rate plus 2.85%, repayable in monthly instalments of \$5,878, principal and interest, due in March 2015	493,742	564,277
RBC Capital Lease, 5.02%, repayable in equal monthly intalments of \$1,137, principal and interest, due in June 2014	-	4,505
Balance Carried Forward	<u>6,494,285</u>	<u>7,153,218</u>



LISTUGUJ MITGMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 6,494,285	\$ 7,153,218
RBC Capital Lease, 4.74%, repayable in equal monthly instalments of \$5,401, principal and interest, due in August 2016	88,762	148,077
RBC Loan, 2.88%, repayable in equal monthly instalments of \$3,503, principal and interest, due in September 2019, secured by a ministerial guarantee (#32135)	625,484	646,632
RBC Loan, 2.74%, repayable in equal monthly instalments of \$5,597, principal and interest, due in May 2015, secured by a ministerial guarantee (#31672)	264,199	322,690
RBC Loan, 5.49%, repayable in equal monthly instalments of \$8,946, principal and interest, due in May 2015, secured by a ministerial guarantee (#31723)	482,721	561,534
RBC Loan, 7.5%, repayable in equal semi-annual instalments of \$55,351 payable on July 31 and January 31, principal and interest, due in July 2015	38,648	140,693
RBC Loan, Prime Plus 2.85%, repayable in equal weekly instalments of \$1,445, principal plus interest, due in July 2015	20,275	95,415
RBC Loan, 5.5%, repayable in equal monthly instalments of \$9,766, principal and interest, due in June 2016, secured by a ministerial guarantee (#31834)	619,754	700,830
RBC Loan, 3%, repayable in equal monthly instalments of \$6,914, principal and interest, due in December 2017, secured by a ministerial guarantee (#31981)	1,140,754	1,188,714
RBC Loan, 2.82%, repayable in equal monthly instalments of \$3,390, principal and interest, due in January 2018, secured by a ministerial guarantee (#32008)	<u>569,529</u>	<u>593,682</u>
Balance Carried Forward	<u>10,344,411</u>	<u>11,551,485</u>



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Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 10,344,411	\$ 11,551,485
RBC Loan, 3.4%, repayable in equal monthly instalments of \$4,120, principal and interest, due in February 2017, secured by a ministerial guarantee (#1112-03-000167)	759,427	782,693
RBC Loan, 2.75%, repayable in equal annual instalments of \$76,337, due in March 2017	191,094	-
RBC Loan, 2.885%, repayable in equal monthly instalments of \$5,789, principal and interest, due in July 2018	220,440	282,600
RBC Capital Lease, 8.71%, repayable in equal monthly instalments of \$1,161, principal and interest, due in May 2015	2,307	15,746
RBC Loan, Prime Plus 2.85%, repayable in equal monthly instalments of \$2,042, principal and interest, due in August 2015	60,771	81,080
RBC Loan, 3.38%, repayable in equal monthly instalments of \$2,627, principal and interest, due in September 2018, secured by a ministerial guarantee (#32060)	412,374	429,643
RBC Loan, 3.54%, repayable in equal monthly instalments of \$3,605, principal and interest, due in September 2018, secured by a ministerial guarantee (#32070)	588,516	610,519
RBC Loan, Prime plus 2.85%, repayable in equal monthly instalments of \$5,000, plus interest, due in April 2014	-	5,000
RBC Loan, 3.03%, repayable in equal monthly instalments of \$1,054, principal and interest, due in April 2019, secured by a ministerial guarantee (#32107)	<u>183,116</u>	<u>189,958</u>
Balance Carried Forward	<u>12,762,456</u>	<u>13,948,724</u>



LISTUGUJ MITGMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 12,762,456	\$ 13,948,724
RBC Capital Lease, 4.5%, repayable in equal monthly instalments of \$1,377, principal and interest, due in July 2015	5,455	21,343
RBC Capital Lease, 4.91%, repayable in equal monthly payments of \$4,769, principal and interest, due in 2018	181,235	238,467
RBC Capital Lease, 4.946%, repayable in equal monthly instalments of \$1,316, principal and interest, due in November 2016	25,204	39,361
RBC Capital Lease, 4.943%, repayable in equal monthly instalments of \$1,707, principal and interest, due in November 2016	32,698	51,064
RBC Loan, 3.50%, repayable in equal monthly instalments of \$5,006, principal and interest, due in February 2019, secured by a ministerial guarantee (#1314-QC-000084)	972,106	997,765
RBC Capital Lease, 6.07%, repayable in equal monthly instalments of \$4,309, principal and interest, due in May 2015	8,555	58,169
RBC Loan, Prime plus 2%, repayment terms undetermined as at March 31, 2015	1,000,000	-
RBC Capital Lease, 5.13%, repayable in equal monthly instalments of \$8,045, principal and interest, due in September 2016	40,227	136,769
RBC Loan, 5.1%, repayable in equal monthly instalments of \$5,384, principal and interest, due in November 2015	814,598	837,154
RBC Loan, prime plus 2.85%, repayable in equal monthly instalments of \$8,930, principal plus interest, due in March 2016	<u>321,360</u>	<u>428,520</u>
Balance Carried Forward	<u>16,163,894</u>	<u>16,757,336</u>



LISTUGUJ M'IGMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

	<u>2015</u>	<u>2014</u>
8. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 16,163,894	\$ 16,757,336
RBC Loan, Prime Plus 2.85%, repayable in equal monthly instalments of \$4,358, principal plus interest, due in April 2017	370,458	422,758
RBC Loan, 5%, repayable in equal semi-annual payments of \$32,780, principal and interest, due in July 2017	381,589	426,450
RBC Loan, 3.08%, repayable in equal monthly payments of \$3,253, principal and interest, due in February 2018, secured by a ministerial guarantee (#1213-03-000125-GL)	636,775	655,930
RBC Loan, Prime Plus 2.5%, repayable in equal monthly instalments of \$8,333, principal plus interest, due in November 2015	59,540	159,539
CMHC Mortgage, 2.35%, repayable in equal monthly instalments of \$502, principal and interest, due in September 2018, secured by a ministerial guarantee (#1213-03-000127-GL)	108,501	111,946
RBC Loan, 3%, authorized amount of \$3,000,000, not fully disbursed, repayment terms undetermined as at March 31, 2015	2,300,660	220,054
Payable to CSST, repayable in equal annual payments of \$300,000 each and one final payment of \$200,000, due in 2019 (see note below)	1,400,000	-
Payable to the Minister of Finance, repayable in equal quarterly instalments of \$40,000 each, due in 2025	1,600,000	-
CHMC Mortgage, terms of repayment to be determined in September 2015	<u>163,000</u>	<u>-</u>
	<u>\$ 23,184,417</u>	<u>\$ 18,754,013</u>

The agreement for the payable to the Province of New Brunswick calls for all interest, which is presently not being paid or accrued, to be waived as long as scheduled principal payments are made. All payments are up to date as at March 31, 2015.

In accordance with the terms of the agreement, CSST agrees to write off the difference between the balance of assessments owed by the First Nation as long as scheduled principal payments are made. The First Nation has written off the difference during the current year as it is their intention to abide by the terms of the agreement. The payable to CSST therefore represents the negotiated balance due. All payments are up to date as at March 31, 2015.



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Notes To The Financial Statements
For The Year Ended March 31, 2015

8. Long Term Debt (Cont'd)

Principal repayments of long term debt for the next five years are due as follows:

2016	\$ 2,683,906
2017	2,203,227
2018	1,982,621
2019	1,791,914
2020	<u>1,622,619</u>
	<u>\$ 10,284,287</u>

	<u>2015</u>	<u>2014</u>
9. <u>Band Trust Funds</u>		
<u>Capital</u>		
Balance, Beginning and End of Year	\$ <u>585</u>	\$ <u>585</u>
<u>Revenue</u>		
Balance, Beginning of Year	\$ 16,619	\$ 16,143
Net Changes	<u>414</u>	<u>476</u>
Balance, End of Year	\$ <u>17,033</u>	\$ <u>16,619</u>

These amounts are on deposit with the Government of Canada and are audited by the Auditor General of Canada. They are not included in these financial statements except to the extent they are received from Ottawa.

10. Comparative Figures

Certain of the comparative figures as at March 31, 2014 and for the year then ended have been restated to conform to the presentation adopted for the current year.

11. Subsidy Surplus Reserve Fund

Under the agreement with the Canada Mortgage and Housing Corporation, surplus federal assistance payments received may be kept in a subsidy surplus reserve, the balance of which may not exceed \$500 per unit plus interest. The funds in this reserve must be placed in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or in any other way approved by CMHC from time to time. The funds in this account must only be used to make up the difference between the maximum federal assistance amount and the future subsidy needs of income-tested tenants. Withdrawals are first applied to interest, then to the principal. The current reserve balance is presently nil.



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

12. <u>Net Debt and Accumulated Surplus</u>	<u>March 31, 2014 Restated</u>	
	<u>Net Debt</u>	<u>Accumulated Surplus</u>
As Previously Reported	\$(17,105,480)	\$ 41,382,923
Add (Deduct) Adjustments		
AANDC, Adjust Recoverables By (December 2014 Letter)	(282,982)	(282,982)
AANDC, Adjust Recoverables By (June 2015 Letter)	(523,759)	(523,759)
AANDC, Record Unexpended Funding (June 2015 Letter)	(2,071,375)	(2,071,375)
Health Canada, Record Recoverable By (2014)	<u>(98,772)</u>	<u>(98,772)</u>
As Restated	<u>\$(20,082,368)</u>	<u>\$ 38,406,035</u>

13. Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2015</u>	<u>2014</u>
Land	\$ 311,500	\$ -	\$ 311,500	\$ 311,500
Buildings	52,341,845	20,971,342	31,370,503	30,176,155
Infrastructures	38,228,240	17,578,007	20,650,233	19,754,906
Paving	4,251,054	874,163	3,376,891	3,399,869
Heavy Equipment	7,668,725	6,182,670	1,486,055	1,477,244
Equipment and Furniture	4,156,501	3,401,548	754,953	934,888
Boats	8,157,653	6,994,879	1,162,774	1,659,164
Vehicles	<u>2,482,008</u>	<u>2,209,666</u>	<u>272,342</u>	<u>390,939</u>
	<u>\$ 117,597,526</u>	<u>\$ 58,212,275</u>	<u>\$ 59,385,251</u>	<u>\$ 58,104,665</u>

14. Contingent Liabilities

As at March 31, 2015 there are three outstanding grievances against the First Nation for alleged wrongful dismissal. Listuguj Mi'gmaq Government is unable to determine the extent of liability, if any, which could result upon the resolution of these matters.

15. <u>Cash and Cash Equivalents (Deficiency), End of Year</u>	<u>2015</u>	<u>2014</u>
Cash	\$ 953,023	\$ 633,207
<u>Less: Bank Overdraft</u>	<u>2,151,134</u>	<u>1,599,918</u>
	<u>\$(1,198,111)</u>	<u>\$(966,711)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

16. Economic Dependence

The Listuguj Mi'gmaq Government receives a substantial portion of its revenues pursuant to a funding arrangement with Aboriginal Affairs and Northern Development Canada. Many of the program services carried out by the First Nation are dependent on the continued receipt of this funding.

17. Financial Instruments

a. Credit Risk

The Listuguj Mi'gmaq Government is exposed to normal risk on its accounts receivable.

b. Fair Values

The carrying amount of current assets and current liabilities approximates their fair value due to the short term maturities of these items.

The long term debt is carried at an amount which approximates the fair value as the outstanding interest rates are close to or at market rates.

18. Commitments

Listuguj Mi'gmaq Government has signed compensation agreements with seven senior management employees for a term of five years. Six of these agreements expire during the 2018 fiscal year and one agreement expires during the 2020 fiscal year.

19. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the estimates approved by Listuguj Mi'gmaq Government Chief and Council and the Director of Finance.



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

20. <u>Government Transfers</u>	<u>2015</u>			<u>(Restated)</u> <u>2014</u>		
	<u>Operating</u>	<u>Capital</u>	<u>Total</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
<u>Federal Government</u>						
<u>Transfers</u>						
<u>Aboriginal Affairs and Northern Development</u>						
Canada	\$ 16,811,098	\$ 2,579,959	\$ 19,391,057	\$ 16,225,772	\$ 1,831,683	\$ 18,057,455
Health Canada	3,297,893	-	3,297,893	3,311,910	-	3,311,910
<u>Canada Mortgage and Housing Corporation</u>						
	377,534	-	377,534	304,034	241,611	545,645
Other	<u>3,517,395</u>	<u>-</u>	<u>3,517,395</u>	<u>3,351,174</u>	<u>-</u>	<u>3,351,174</u>
Total	24,003,920	2,579,959	26,583,879	23,192,890	2,073,294	25,266,184
<u>Provincial Government</u>						
<u>Transfers</u>	<u>1,839,500</u>	<u>61,501</u>	<u>1,901,001</u>	<u>1,565,449</u>	<u>464,334</u>	<u>2,029,783</u>
	<u>\$ 25,843,420</u>	<u>\$ 2,641,460</u>	<u>\$ 28,484,880</u>	<u>\$ 24,758,339</u>	<u>\$ 2,537,628</u>	<u>\$ 27,295,967</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

21. Segmented Disclosure

Listuguj Mi'gmaq Government provides a range of services to its members. For management reporting purposes, operations and activities are organized and reported by function. For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The presentation by segment is based on the same accounting policies as described in the summary of Basis of Presentation and Significant Accounting Policies as described in Note 1. The segment results for the period are as follows:

	Budget	Band Administration		Budget	Education	
		2015	2014		2015	2014
<u>Revenue</u>						
Federal Government						
Transfers for Operating	\$ 1,185,890	\$ 1,196,757	\$ 1,224,350	\$ 6,579,500	\$ 6,590,301	\$ 6,692,041
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	161,540	116,614	191,638	146,321	141,321	10,000
Transfers for Capital	-	-	-	-	-	-
Rent	6,370	2,725	-	34,200	25,264	-
Other Revenue	<u>3,225,506</u>	<u>3,728,992</u>	<u>3,194,377</u>	<u>969,061</u>	<u>945,486</u>	<u>946,139</u>
	<u>4,579,306</u>	<u>5,045,088</u>	<u>4,610,365</u>	<u>7,729,082</u>	<u>7,702,372</u>	<u>7,648,180</u>
<u>Expenditures</u>						
Salaries and Benefits	1,762,893	1,962,191	1,892,406	3,511,622	3,672,163	3,245,318
Amortization	-	360,286	381,673	-	59,894	63,450
Debt Servicing	-	-	-	-	2,199	-
Other Expenditures	<u>2,188,774</u>	<u>2,612,902</u>	<u>2,090,558</u>	<u>4,580,247</u>	<u>4,677,622</u>	<u>4,958,569</u>
	<u>3,951,667</u>	<u>4,935,379</u>	<u>4,364,637</u>	<u>8,091,869</u>	<u>8,411,878</u>	<u>8,267,337</u>
<u>Annual Surplus (Deficit)</u>	<u>\$ 627,639</u>	<u>\$ 109,709</u>	<u>\$ 245,728</u>	<u>\$ (362,787)</u>	<u>\$ (709,506)</u>	<u>\$ (619,157)</u>

	Budget	Health		Budget	Social Services	
		2015	2014		2015	2014
<u>Revenue</u>						
Federal Government						
Transfers for Operating	\$ 3,297,893	\$ 3,297,893	\$ 3,337,803	\$ 9,637,991	\$ 9,857,436	\$ 8,829,729
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	-	-	-	30,475	47,771	-
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	-	6,250	6,990	(937,825)	(939,809)	6,150
	<u>3,297,893</u>	<u>3,304,143</u>	<u>3,344,793</u>	<u>8,730,641</u>	<u>8,965,398</u>	<u>8,835,879</u>
<u>Expenditures</u>						
Salaries and Benefits	1,615,242	1,644,558	1,509,674	1,740,891	1,678,942	1,422,675
Amortization	-	30,024	31,810	-	-	-
Debt Servicing	-	-	-	-	9,103	-
Other Expenditures	<u>1,652,147</u>	<u>1,464,382</u>	<u>1,486,158</u>	<u>7,227,898</u>	<u>7,139,432</u>	<u>7,543,436</u>
	<u>3,267,389</u>	<u>3,138,964</u>	<u>3,027,642</u>	<u>8,968,789</u>	<u>8,827,477</u>	<u>8,966,111</u>
<u>Annual Surplus (Deficit)</u>	<u>\$ 30,504</u>	<u>\$ 165,179</u>	<u>\$ 317,151</u>	<u>\$ (238,148)</u>	<u>\$ 137,921</u>	<u>\$ (130,232)</u>



LISTUGUJ MI'GMAO GOVERNMENT
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21. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Public Security 2015</u>	<u>2014</u>	<u>Budget</u>	<u>Forestry 2015</u>	<u>2014</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating \$	100,045	\$ 100,045	\$ 292,145	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	430,000	430,000	430,000	138,600	138,600	175,000
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	21,000	57,718	150	3,018,420	3,966,268	2,134,404
	<u>551,045</u>	<u>587,763</u>	<u>722,295</u>	<u>3,157,020</u>	<u>4,104,868</u>	<u>2,309,404</u>
<u>Expenditures</u>						
Salaries and Benefits	221,018	362,616	476,932	682,432	561,377	447,677
Amortization	-	29,731	31,500	-	627,954	665,224
Debt Servicing	-	-	29,730	-	14,835	144,382
Other Expenditures	290,312	173,454	98,871	2,362,903	3,342,437	1,118,626
	<u>511,330</u>	<u>565,801</u>	<u>637,033</u>	<u>3,045,335</u>	<u>4,546,603</u>	<u>2,375,909</u>
<u>Annual Surplus (Deficit)</u>	<u>\$ 39,715</u>	<u>\$ 21,962</u>	<u>\$ 85,262</u>	<u>\$ 111,685</u>	<u>\$ (441,735)</u>	<u>\$ (66,505)</u>

	<u>Budget</u>	<u>Economic Development 2015</u>	<u>2014</u>	<u>Budget</u>	<u>Police Operations 2015</u>	<u>2014</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating \$	276,923	\$ 276,923	\$ 344,286	\$ 657,629	\$ 709,371	\$ 758,811
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	-	358,150	-	607,043	607,044	758,811
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	2,579,528	2,754,182	2,725,775	66,242	148,992	181,553
	<u>2,856,451</u>	<u>3,389,255</u>	<u>3,070,061</u>	<u>1,330,914</u>	<u>1,465,407</u>	<u>1,699,175</u>
<u>Expenditures</u>						
Salaries and Benefits	1,175,924	1,075,996	1,077,158	886,502	986,914	952,340
Amortization	-	-	-	-	20,024	31,810
Debt Servicing	-	16,488	-	-	15,372	23,028
Other Expenditures	846,931	963,511	1,718,507	429,912	574,344	906,320
	<u>2,022,855</u>	<u>2,055,995</u>	<u>2,795,665</u>	<u>1,316,414</u>	<u>1,596,654</u>	<u>1,913,498</u>
<u>Annual Surplus (Deficit)</u>	<u>\$ 833,596</u>	<u>\$ 1,333,260</u>	<u>\$ 274,396</u>	<u>\$ 14,500</u>	<u>\$ (131,247)</u>	<u>\$ (214,323)</u>



LISTUGUI MI'GMAO GOVERNMENT
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For The Year Ended March 31, 2015

21. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Commercial Fisheries</u> <u>2015</u>	<u>2014</u>	<u>Budget</u>	<u>Capital Operations</u> <u>2015</u>	<u>2014</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 1,410,000	\$ 1,396,269	\$ 734,213	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	2,580,158	2,579,959	2,073,294
Provincial Government						
Transfers for Operating	770,000	-	-	-	-	-
Transfers for Capital	-	-	-	61,501	61,501	464,334
Rent	-	-	-	-	70,606	326,561
Other Revenue	<u>8,214,729</u>	<u>9,412,753</u>	<u>7,605,625</u>	<u>2,499,855</u>	<u>1,019,639</u>	<u>47,399</u>
	<u>10,394,729</u>	<u>10,809,022</u>	<u>8,339,838</u>	<u>5,141,514</u>	<u>3,731,705</u>	<u>2,911,588</u>
Expenditures						
Salaries and Benefits	2,312,670	2,781,080	1,928,824	601,370	476,338	844,103
Amortization	-	618,516	655,226	-	1,463,508	1,550,369
Debt Servicing	-	-	179,670	-	132,015	421,862
Other Expenditures	<u>5,336,921</u>	<u>4,476,785</u>	<u>3,481,715</u>	<u>5,565,307</u>	<u>342,720</u>	<u>739,154</u>
	<u>7,649,591</u>	<u>7,876,381</u>	<u>6,245,435</u>	<u>6,166,677</u>	<u>2,414,581</u>	<u>3,555,488</u>
Annual Surplus (Deficit)	\$ <u>2,745,138</u>	\$ <u>2,932,641</u>	\$ <u>2,094,403</u>	\$ <u>(1,025,163)</u>	\$ <u>1,317,124</u>	\$ <u>(643,900)</u>

	<u>Budget</u>	<u>Housing</u> <u>2015</u>	<u>2014</u>	<u>Budget</u>	<u>Total Before Adjustments</u> <u>2015</u>	<u>2014</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 216,391	\$ 578,925	\$ 979,512	\$ 23,362,262	\$ 24,003,920	\$ 23,192,890
Transfers for Capital	-	-	-	2,580,158	2,579,959	2,073,294
Provincial Government						
Transfers for Operating	-	-	-	2,283,979	1,839,500	1,565,449
Transfers for Capital	-	-	-	61,501	61,501	464,334
Rent	840,000	1,103,115	797,400	880,570	1,201,710	1,123,961
Other Revenue	<u>50,000</u>	<u>5,328</u>	<u>1,039,649</u>	<u>19,706,516</u>	<u>21,105,799</u>	<u>17,888,211</u>
	<u>1,106,391</u>	<u>1,687,368</u>	<u>2,816,561</u>	<u>48,874,986</u>	<u>50,792,389</u>	<u>46,308,139</u>
Expenditures						
Salaries and Benefits	255,328	280,039	686,417	14,765,892	15,482,214	14,483,524
Amortization	-	1,585,432	1,668,908	-	4,795,369	5,079,970
Debt Servicing	-	243,720	97,138	-	433,732	895,810
Other Expenditures	<u>1,244,190</u>	<u>200,398</u>	<u>1,187,638</u>	<u>31,725,542</u>	<u>25,967,987</u>	<u>25,329,552</u>
	<u>1,499,518</u>	<u>2,309,589</u>	<u>3,640,101</u>	<u>46,491,434</u>	<u>46,679,302</u>	<u>45,788,856</u>
Annual Surplus (Deficit)	\$ <u>(393,127)</u>	\$ <u>(622,221)</u>	\$ <u>(823,540)</u>	\$ <u>2,383,552</u>	\$ <u>4,113,087</u>	\$ <u>519,283</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2015

21. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Consolidation Adjustments 2015</u>	<u>2014</u>	<u>Budget</u>	<u>Consolidated Totals 2015</u>	<u>2014</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating \$	-	\$ -	\$ -	\$ 23,362,262	\$ 24,003,920	\$ 23,192,890
Transfers for Capital	-	-	-	2,580,158	2,579,959	2,073,294
Provincial Government						
Transfers for Operating	-	-	-	2,283,979	1,839,500	1,565,449
Transfers for Capital	-	-	-	61,501	61,501	464,334
Rent	-	-	-	880,570	1,201,710	1,123,961
Other Revenue	-	(1,834,833)	(1,780,482)	19,706,516	19,270,966	16,107,729
	<u>-</u>	<u>(1,834,833)</u>	<u>(1,780,482)</u>	<u>48,874,986</u>	<u>48,957,556</u>	<u>44,527,657</u>
<u>Expenditures</u>						
Salaries and Benefits	-	-	-	14,765,892	15,482,214	14,483,524
Amortization	-	-	-	-	4,795,369	5,079,970
Debt Servicing	-	-	-	-	433,732	895,810
Other Expenditures	-	(1,834,833)	(1,780,482)	31,725,542	24,133,154	23,549,070
	<u>-</u>	<u>(1,834,833)</u>	<u>(1,780,482)</u>	<u>46,491,434</u>	<u>44,844,469</u>	<u>44,008,374</u>
<u>Annual Surplus (Deficit)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,383,552</u>	<u>\$ 4,113,087</u>	<u>\$ 519,283</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Management's Responsibility For Financial Reporting
March 31, 2015

The accompanying financial statements of the Listuguj Mi'gmaq Government are the responsibility of management and have been approved by the Chief and a Councillor on behalf of Council.

The financial statements have been prepared by management in accordance with the significant accounting policies outlined in Note 1 to the financial statements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Listuguj Mi'gmaq Government maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Listuguj Mi'gmaq Government's assets are appropriately accounted for and adequately safeguarded.

The Listuguj Mi'gmaq Government is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

Council also meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditors' report.

The financial statements have been audited by Allen, Paquet & Arseneau LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. Allen, Paquet & Arseneau LLP have full and free access to the Chief and Council, and have been properly engaged as the external auditors.

Listuguj, Quebec

Chief

Councillor

Date

Date



Allen, Paquet & Arseneau LLP

Chartered Accountants • Comptables agréés CA[®]



Partners / Associés

David L. Allen, CPA, CA

Yves Arseneau, CPA, CA

Tony Babin, CPA, CA

Alvin Bell, CPA, CA

Alain Pitre, CPA, CGA

109.

REPORT BY THE AUDITORS ON THE SCHEDULE
OF SALARIES, HONORARIA, TRAVEL EXPENSES AND OTHER

To The Membership of
Listuguj Mi'gmaq Government

We have audited the financial statements of Listuguj Mi'gmaq Government as at March 31, 2015 and reported on August 12, 2015.

A schedule of Salaries, Honoraria, Travel Expenses and Other (Pages 110 and 111) is required to be presented to the membership of Listuguj Mi'gmaq Government pursuant to the funding agreement between Aboriginal Affairs and Northern Development Canada and Listuguj Mi'gmaq Government. The schedule has been compiled by the management of Listuguj Mi'gmaq Government from their records. For the purposes of understanding our involvement with this schedule, please note the following:

- We have audited and separately reported on the financial statements.
- Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole.
- The schedule of salaries, honoraria, travel expenses and other is presented for the purpose of forming an opinion for the membership and Aboriginal Affairs and Northern Development Canada and does not form part of the financial statements.
- This schedule has been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies with respect to this schedule. However, no procedures have been carried out on this schedule in addition to those necessary to form an opinion on the financial statements.

This report has been prepared in accordance with the applicable assurance and related services guideline issued by the Chartered Professional Accountants of Canada.

Campbellton, NB

August 12, 2015

Chartered Professional Accountants

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C.P. / P.O. Box 519
Campbellton, NB E3N 3G9

270, av. Douglas Ave
C.P. / P.O. Box 482
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LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Elected Officials
For The Year Ended March 31, 2015

	<u>Number of</u> <u>Months</u>	<u>Salary</u> <u>Elected</u> <u>Position</u>	<u>Salary</u> <u>Employed</u> <u>Position</u>	<u>Honoraria</u>	<u>Other</u>	<u>Total</u>
<u>Chief</u>						
Scott Martin	10	\$ 56,769	\$ -	\$ 15,000	\$ 1,017	\$ 72,786
Dean Vicaire	2	15,231	-	3,000	-	18,231
<u>Councillors</u>						
Annette Barnaby	10	34,632	-	5,000	50	39,682
Calvin Barnaby	2	9,900	-	1,000	100	11,000
Derek Barnaby	12	16,421	30,379	6,000	150	52,950
Brian Caplin Jr.	12	46,800	-	6,000	150	52,950
Darcy Gray	2	-	9,280	1,000	100	10,380
Serge Gray	12	46,800	-	6,000	150	52,950
Gordon Isaac Jr.	10	19,656	-	5,000	50	24,706
Patricia Martin	10	-	85,176	5,000	50	90,226
Donna Marie Metallic	10	7,488	-	5,000	50	12,538
Delphine Metallic	2	3,483	6,466	1,000	-	10,949
Tracey Metallic-Barnaby	2	-	-	1,000	100	1,100
Wanda Metallic	12	16,380	30,420	6,000	150	52,950
Wendell Metallic	12	10,800	-	6,000	150	16,950
Kevin Methot	12	14,850	30,150	6,000	150	51,150
Sheila Swasson	12	-	52,373	6,000	600	58,973
Chris Wysote	12	<u>3,152</u>	<u>28,365</u>	<u>6,000</u>	<u>150</u>	<u>37,667</u>
		<u>\$ 302,362</u>	<u>\$ 272,609</u>	<u>\$ 90,000</u>	<u>\$ 3,167</u>	<u>\$ 668,138</u>

Travel

<u>Chief</u>	
Scott Martin	\$ 18,191

Councillors

Annette Barnaby	762
Gordon Isaac Jr.	1,979
Patricia Martin	1,130
Wanda Metallic	406
Wendell Metallic	1,080
Kevin Methot	8,415
Sheila Swasson	<u>2,798</u>

\$ 34,761



LISTUGUJ MI'GMAO GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Unelected Senior Officials
For The Year Ended March 31, 2015

	<u>Number of</u> <u>Months</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Travel</u>	<u>Other</u>	<u>Total</u>
<u>Directors</u>						
Mary Bradstreet	12	\$ 66,903	\$ -	\$ 7,601	\$ 600	\$ 75,104
Paul Stanley	9	67,115	-	15,606	1,118	83,839
Alfred I. Metallic	12	65,000	-	1,194	880	67,074
John Alexander, CPA, CA	7	47,024	-	2,742	656	50,422
Delphine Metallic	10	54,719	-	3,757	1,203	59,679
Donna Vernon Metallic	12	78,324	-	2,235	1,159	81,718
Gail Metallic	12	81,018	-	7,401	600	89,019
Henry Mitchell	2	20,497	-	-	878	21,375
Jody Mitchell	12	68,912	-	1,057	600	70,569
William Moffat	10	46,754	-	12,690	300	59,744
Sherri Morrison	9	56,250	-	1,525	150	57,925
Daryl Dibblee	2	11,931	-	-	-	11,931
		<u>\$ 664,447</u>	<u>\$ -</u>	<u>\$ 55,808</u>	<u>\$ 8,144</u>	<u>\$ 728,399</u>

