

LISTUGUJ MI'GMAQ GOVERNMENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
MARCH 31, 2013



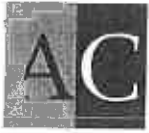
Allen, Paquet & Arseneau LLP

Chartered Accountants • Comptables agréés CA

LISTUGUJ MI'GMAQ GOVERNMENT  
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FOR THE YEAR ENDED MARCH 31, 2013

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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, 2013, 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, 2013 and the results of its operations and its cash flows for the year then ended in accordance with PSAB principles.

Campbellton, NB

September 16, 2013

Chartered Accountants

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LISTUGUJ MI'GMAQ GOVERNMENT  
Consolidated Statement of Financial Position  
As at March 31, 2013

	<u>2013</u>	(Restated) <u>2012</u>
<u>Financial Assets</u>		
Cash	\$ 2,176,456	\$ 3,664,260
Accounts Receivable (Note 2)	11,346,403	10,518,525
Long Term Receivables (Note 3)	2,442,543	2,231,317
Replacement Reserve Fund (Note 4)	100,000	100,000
Investment (Note 5)	<u>100</u>	<u>-</u>
	<u>16,065,502</u>	<u>16,514,102</u>
<u>Liabilities</u>		
Bank Overdraft	3,706,191	4,843,563
Line of Credit	1,500,000	1,055,000
Accounts Payable and Accrued Liabilities	9,362,397	8,443,348
AANDC Contributions Payable	11,191	1,317,080
Deferred Revenue (Note 6)	130,820	-
Deferred Revenue - Economic Development Loan Program	221,186	221,186
Reserve for Future Funding	69,576	51,876
Long Term Debt (Note 7)	<u>19,317,383</u>	<u>19,475,728</u>
	<u>34,318,744</u>	<u>35,407,781</u>
<u>Net Debt (Note 12)</u>	<u>( 18,253,242)</u>	<u>( 18,893,679)</u>
<u>Non-Financial Assets</u>		
Tangible Capital Assets (Note 13)	58,050,906	52,428,878
Prepaid Expenses	<u>599,133</u>	<u>588,832</u>
	<u>58,650,039</u>	<u>53,017,710</u>
<u>Accumulated Surplus (Note 12)</u>	<u>\$ 40,396,797</u>	<u>\$ 34,124,031</u>
<u>Contingent Liabilities (Note 14)</u>		

Approved On Behalf of Listuguj Mi'gmaq Government

 Chief

 Councillor



**Allen, Paquet & Arseneau LLP**

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LISTUGUJ MI'GMAQ GOVERNMENT  
Consolidated Statement of Change in Net Debt  
As at March 31, 2013

	<u>2013</u>	(Restated) <u>2012</u>
<u>Surplus for the Year as Reported</u>		
<u>Under Former Accounting Principles (Page 4)</u>	\$ 731,811	\$ 339,245
<u>Add (Deduct): Adjustments Required to Convert</u> <u>to Public Sector Accounting Principles</u>		
Loan Proceeds	( 2,678,213)	( 1,446,934)
Aquisition of Tangible Capital Assets	10,720,642	6,352,644
Amortization of Tangible Capital Assets	( 4,774,644)	( 4,352,857)
Proceeds From Sale of Tangible Capital Assets	( 130,000)	( 7,500)
Gain (Loss) on Disposal of Tangible Capital Assets	2,500	( 18,154)
Principal Repayment of Long Term Debt	2,311,187	1,176,478
Contribution to Funded Reserves	87,300	77,899
CMHC Prior Year Adjustment - Section 95 Housing	<u>2,182</u>	<u>3,907</u>
<u>Surplus for the Year Using</u> <u>Public Sector Accounting Principles</u>	6,272,765	2,124,728
<u>Add (Deduct):</u>		
Acquisition of Tangible Capital Assets	( 10,720,642)	( 6,352,644)
Amortization of Tangible Capital Assets	4,971,115	4,523,408
Net Book Value of Disposed Tangible Capital Assets	127,500	25,654
Increase in Prepaid Expenses	<u>( 10,301)</u>	<u>( 212,092)</u>
<u>Decrease in Net Debt</u>	640,437	109,054
<u>Net Debt, Beginning of Year</u>	( 18,893,679)	( 19,002,733)
<u>Net Debt, End of Year</u>	<u>\$( 18,253,242)</u>	<u>\$( 18,893,679)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Summary Schedule of Revenue and Expenditures  
For The Year Ended March 31, 2013

	2013 Budget	2013	(Restated) 2012
<u>Revenue</u>			
Aboriginal Affairs and Northern Development Canada	\$ 17,273,176	\$ 18,028,216	\$ 18,572,698
Attorney General of Canada	16,350	16,350	50,328
AVCell	2,200,200	1,885,465	2,641,905
Bingo Operations	187,537	210,639	229,882
Canada Mortgage and Housing Corporation	137,700	126,956	434,318
Canada Mortgage and Housing Corporation - Subsidy	-	311,648	293,695
Canada Post Corporation	62,865	63,682	63,182
Eastern Shores	15,000	-	-
First Nation Education Council	1,244,941	1,264,652	1,000,245
Fisheries and Oceans Canada	1,192,368	1,192,368	1,265,564
FNQLHSSC	105,272	105,272	98,521
Government of Canada	255,112	253,445	323,474
Health Canada	3,105,756	3,105,756	3,194,535
Listuguj Mi'gmaq Development Centre	-	12,132	18,895
Loan Proceeds	1,047,249	2,678,213	1,157,934
McGill University	50,000	50,000	38,800
Other Income - Local Sources	1,524,478	3,718,151	2,080,967
Proceeds From Sale of Capital Assets	-	130,000	7,500
Province of Quebec	7,739,395	7,614,384	2,335,323
Rental - Buildings	990,000	1,208,952	1,379,725
Retail Postal Sales	142,000	158,728	152,183
Shrimp Sales	1,950,000	2,726,600	2,068,433
Snow Crab Sales	4,020,000	4,159,786	2,520,844
Transfers From Other Programs	991,716	376,871	1,921,369
Tripartite Agreement			
Province of Quebec	601,284	601,283	601,283
Solicitor General	651,389	651,389	651,389
Turbot Sales	50,000	129,588	72,744
Wood Sold and Contracts	1,448,000	1,227,983	1,003,694
Deferred Revenue Previous Year	-	-	81,027
	<u>47,001,788</u>	<u>52,008,509</u>	<u>44,260,457</u>
Less: Deferred Revenue Current Year	-	130,820	-
<u>Total Revenue (Page 11)</u>	<u>47,001,788</u>	<u>51,877,689</u>	<u>44,260,457</u>
Less: Transfers From Other Programs	<u>991,716</u>	<u>376,871</u>	<u>1,921,369</u>
<u>Net Revenue</u>	<u>46,010,072</u>	<u>51,500,818</u>	<u>42,339,088</u>
<u>Total Expenditures (Page 6 and 11)</u>	<u>46,153,313</u>	<u>51,145,878</u>	<u>43,921,212</u>
Less: Transfers To Other Programs	<u>991,716</u>	<u>376,871</u>	<u>1,921,369</u>
<u>Net Expenditures</u>	<u>45,161,597</u>	<u>50,769,007</u>	<u>41,999,843</u>
<u>Excess of Revenue Over Expenditures</u>	<u>\$ 848,475</u>	<u>\$ 731,811</u>	<u>\$ 339,245</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Summary Schedule of Revenue and Expenditures  
For The Year Ended March 31, 2012

	2013 Budget	2013	(Restated) 2012
<u>Expenditures</u>			
Accounting and Audit	\$ 67,000	\$ 83,000	\$ 78,750
Administration	214,167	108,140	197,447
Bad Debts	-	1,092,483	207,495
Band Employee Benefit Plan	322,684	347,471	333,845
Basic Needs	3,000,000	3,102,613	3,347,982
Books and Supplies	77,064	59,805	53,995
Capital Expenditures Out of Operations	1,561,954	1,696,023	970,959
Consulting	-	10,000	10,105
Contracts	235,781	255,679	200,097
Employability Measures	235,000	459,893	317,514
Equipment Rental	63,000	131,598	135,824
Health Services Transfer Program	1,718,029	1,551,059	1,383,121
Heat and Lights	157,286	273,789	246,148
Honoraria	60,200	60,200	55,200
Insurance	195,964	233,842	267,727
Interest and Bank Charges	228,000	106,221	97,766
Living Expense Allowance	582,696	574,501	528,355
Loan and Mortgage Payments	1,679,081	3,193,988	2,015,530
Materials, Supplies and Other	5,043,268	4,954,915	6,328,435
Office	130,116	296,348	232,846
Other	512,861	570,765	718,277
Placements	<u>1,957,720</u>	<u>2,414,283</u>	<u>2,155,199</u>
Balance Carried Forward	<u>18,041,871</u>	<u>21,576,616</u>	<u>19,882,617</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Summary Schedule of Revenue and Expenditures  
For The Year Ended March 31, 2013

	2013 <u>Budget</u>	<u>2013</u>	(Restated) <u>2012</u>
<u>Expenditures (Cont'd)</u>			
Balance Brought Forward	\$ 18,041,871	\$ 21,576,616	\$ 19,882,617
Postal Purchases	136,000	160,266	147,903
Professional Fees	485,496	174,764	136,984
Professional Services	29,684	49,155	78,958
Project Expenditures	9,248,901	9,062,955	4,490,700
Purification Treatment	4,000	4,361	1,435
Rate Adjustment - Foster Homes For Children	-	-	801,820
Rent	42,504	-	49,000
Repairs and Maintenance	408,704	556,857	293,948
Salaries and Benefits	13,960,822	15,301,959	14,024,668
School Lunches	49,104	-	152,334
School Supplies	9,504	9,161	-
Special Needs	55,000	70,851	66,690
Student Allowances	24,000	17,130	19,950
Student Incentives	-	108,132	101,770
Telephone	101,960	97,827	97,826
Training	80,539	61,750	48,761
Transportation	1,086,012	1,042,722	658,124
Tuition	1,618,435	2,032,156	2,005,597
Uniforms	15,000	17,389	4,091
Vehicle Operating and Travel	753,777	801,469	856,168
Waterline Repairs	<u>2,000</u>	<u>358</u>	<u>1,868</u>
<u>Total Expenditures (to Page 4)</u>	<u>\$ 46,153,313</u>	<u>\$ 51,145,878</u>	<u>\$ 43,921,212</u>





LISTUGUJ M'GMAO GOVERNMENT  
Consolidated Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	(Restated) Balance	Revenue	Expenditures	Surplus (Deficit)	Balance
Page	March 31, 2012	2012-2013	2012-2013	2012-2013	March 31, 2013
<b>Lands, Revenues and Trusts</b>					
Lands Management	12. \$ (85,950)	\$ 63,255	\$ 48,821	\$ 14,434	\$ (71,516)
Membership	12. (17,675)	31,808	9,916	21,892	4,217
<b>Total Lands, Revenues and Trusts</b>	<u>(103,625)</u>	<u>95,063</u>	<u>58,737</u>	<u>36,326</u>	<u>(67,299)</u>
<b>Education</b>					
Provincial Schools	13. 107,071	1,449,352	1,449,352	-	107,071
Enhanced Teachers Salaries	13. (305,227)	43,520	30,259	13,261	(291,966)
Band Schools	14. 2,678,390	1,722,308	1,150,556	571,752	3,250,142
Transportation	15. 215,773	325,617	384,368	(58,751)	157,022
Ancillary Services	16. 267,809	23,310	22,521	789	268,598
Post-Secondary Support	16. (2,585,961)	1,118,140	1,350,631	(232,491)	(2,818,452)
Student Support	17. 565,557	380,835	361,437	19,398	584,955
Cultural Education	18. (22,118)	51,895	84,754	(32,859)	(54,977)
<b>Total Education</b>	<u>921,294</u>	<u>5,114,977</u>	<u>4,833,878</u>	<u>281,099</u>	<u>1,202,393</u>
<b>Social Development</b>					
Social Assistance - Basic	18. (380,076)	3,102,613	3,102,613	-	(380,076)
Social Assistance - Employability Measures	19. -	459,893	459,893	-	-
Social Assistance - Special	19. 32,142	70,851	70,851	-	32,142
Child Benefit Reinvestment	20. (35,215)	29,400	129,987	(100,587)	(135,802)
Social Assistance Service Delivery	20. 288,128	111,040	111,522	(482)	287,646
Institutional Care For Children	21. 460,162	110,630	120,622	(9,992)	450,170
Group Homes	21. (1,325,930)	1,358,676	1,441,686	(83,010)	(1,408,940)
Child and Family Services Operation	22. 2,381,990	690,459	831,589	(141,130)	2,240,860
Adult Disabilities	22. (122)	-	3,845	(3,845)	(3,967)
Family Violence	23. 31,392	30,000	31,381	(1,381)	30,011
Service Redefinition Framework	23. -	76,081	76,081	-	-
Foster Homes For Children	24. (211,068)	1,551,092	793,173	757,919	546,851
Haven House	25. 1,066,217	396,999	182,960	214,039	1,280,256
Adult Care - Service Delivery	25. 204,443	101,601	65,470	36,131	240,574
First Line Childhood Family Services	26. 243,926	489,643	415,594	74,049	317,975
In-Home Care For Adults	26. (77,246)	489,339	489,339	-	(77,246)
Foster Home For Adults	27. (61,420)	126,603	126,603	-	(61,420)
<b>Total Social Development</b>	<u>2,617,323</u>	<u>9,194,920</u>	<u>8,453,209</u>	<u>741,711</u>	<u>3,359,034</u>



**Allen, Paquet & Arseneau LLP**

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LISTUGUJ MIGMAO GOVERNMENT  
Consolidated Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	Page	(Restated) Balance March 31, 2012	Revenue 2012-2013	Expenditures 2012-2013	Surplus (Deficit) 2012-2013	Balance March 31, 2013
<b>Community Capital Facilities</b>						
CMHC - Haven House Repairs	27.	\$ 24,413	\$ -	\$ 8,663	\$ (8,663)	\$ 15,750
Capital Addition to Reserve	28.	(813,862)	-	348,038	(348,038)	(1,161,900)
Band School O & M	28.	(745,027)	168,192	248,847	(80,655)	(825,682)
Environmental Assessment Mission Land	29.	-	15,000	13,446	1,554	1,554
Community Building	29.	388,243	155,158	100,813	54,345	442,588
Fire Protection	30.	(4,397)	100,602	106,542	(5,940)	(10,337)
Public Works	31.	(1,780,738)	52,545	335,206	(282,661)	(2,063,399)
Waste Water Rehabilitation	31.	(305,510)	85,920	56,238	29,682	(275,828)
Roads and Bridges	32.	(1,178,631)	142,149	294,250	(152,101)	(1,330,732)
Sanitation Systems	32.	(1,135,212)	232,119	452,920	(220,801)	(1,356,013)
Water Systems	33.	6,567	91,196	70,341	20,855	27,422
Paving	33.	(60,334)	365,466	347,966	17,500	(42,834)
Homes Constructed (2012/13)	34.	-	1,284,600	1,375,393	(90,793)	(90,793)
Route 132 Construction	34.	-	6,123,518	6,455,421	(331,903)	(331,903)
CMHC RRAP	35.	(188,630)	94,025	97,987	(3,962)	(192,592)
Riverside Paving	35.	-	-	-	-	-
Facilities Maintenance	36.	(198,166)	71,400	139,084	(67,684)	(265,850)
Capacity Development	36.	(14,338)	-	-	-	(14,338)
Emergency Repair Program	37.	(328,090)	-	252,924	(252,924)	(581,014)
Specific Land Claims	37.	(622)	21,971	21,971	-	(622)
Lot Development	38.	(398,966)	445,000	339,627	105,373	(293,593)
ACRS Repairs	38.	61,940	160,000	88,363	71,637	133,577
Capital/Infrastructure Planning	39.	(97,339)	40,670	127,834	(87,164)	(184,503)
QOSPEM Road Repairs	39.	(40,223)	-	589	(589)	(40,812)
CMHC - Duplex	40.	-	154,000	154,208	(208)	(208)
Renovations to LMG Building	40.	(61,386)	-	-	-	(61,386)
Youth Centre Completion	41.	-	1,046,000	1,338,652	(292,652)	(292,652)
Homes Constructed (2011/12)	41.	(155,995)	-	16,567	(16,567)	(172,562)
CMHC HASI Program	42.	-	3,500	2,276	1,224	1,224
Multi Purpose Rink	42.	481	1,000	19,226	(18,226)	(17,745)
Section 95 Construction (3 Units)	43.	(62,803)	-	12,860	(12,860)	(75,663)
CMHC RRAP (2011/12)	43.	(3,429)	-	-	-	(3,429)
Opportunity Study Bordeaux House	44.	-	-	-	-	-
Homes Constructed (2010/11)	44.	(669,897)	-	-	-	(669,897)
<b>Total Community Capital Facilities</b>		<u>(7,761,951)</u>	<u>10,854,031</u>	<u>12,826,252</u>	<u>(1,972,221)</u>	<u>(9,734,172)</u>



**Allen, Paquet & Arseneau LLP**

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LISTUGUI MI'GMAQ GOVERNMENT  
Consolidated Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	(Restated)			Surplus	
	Balance	Revenue	Expenditures	(Deficit)	Balance
Page	March 31, 2012	2012-2013	2012-2013	2012-2013	March 31, 2013
<b>Indian Band Government</b>					
	\$	\$	\$	\$	\$
Band Support Grant	(2,503,172)	2,960,037	3,398,505	(438,468)	(2,941,640)
Band Employee Benefit Plan (Pension)	(446,051)	269,275	269,275		(446,051)
Band Employee Benefit Plan (Group Insurance)	(152,572)	85,968	78,196	7,772	(144,800)
Housing Admin.	(552,479)	20,647	155,213	(134,566)	(687,045)
<b>Total Indian Band Government</b>	<u>(3,654,274)</u>	<u>3,335,927</u>	<u>3,901,189</u>	<u>(565,262)</u>	<u>(4,219,536)</u>
<b>Economic Development</b>					
Economic Development	521,817	316,837	392,322	(75,485)	446,332
<b>Total Economic Development</b>	<u>521,817</u>	<u>316,837</u>	<u>392,322</u>	<u>(75,485)</u>	<u>446,332</u>
<b>Total Agreement</b>	<u>(7,459,416)</u>	<u>28,911,755</u>	<u>30,465,587</u>	<u>(1,553,832)</u>	<u>(9,013,248)</u>



**LISTUGUJ MI'GMAO GOVERNMENT**  
**Consolidated Statement of Revenue and Expenditures**  
**For The Year Ended March 31, 2013**

	(Restated)			Surplus	
	Balance	Revenue	Expenditures	(Deficit)	Balance
Page	March 31, 2012	2012-2013	2012-2013	2012-2013	March 31, 2013
<b>Other Agreements</b>					
<b>Health Services</b>					
Medical Transportation	49. \$ (451,162)	\$ 428,725	\$ 399,700	\$ 29,025	\$ (422,137)
In Home Care Assessment	49. (99,481)	447,860	446,394	1,466	(98,015)
HIV/Aids Strategy	50. (4,698)	6,000	7,202	(1,202)	(5,900)
Health Services Transfer	50. 1,634,989	1,795,291	1,551,059	244,232	1,879,221
Environmental Health - Drinking Water	51. (157)	10,200	12,024	(1,824)	(1,981)
Diabetes Initiative	51. (3,609)	130,591	137,083	(6,492)	(10,101)
FAS/FAE Initiative	52. (2,630)	28,781	31,991	(3,210)	(5,840)
IRS RHSP	53. (490)	119,660	53,476	66,184	65,694
Headstart	53. 3,105	135,890	125,963	9,927	13,032
Oral Health Children's Initiative	54. (955)	25,571	5,185	20,386	19,431
Communicable Disease Control	54. (4,556)	-	-	-	(4,556)
Health Career Programs - Summer Students	55. (1,615)	12,042	12,994	(952)	(2,567)
<b>Other Programs</b>					
Listuguj Community Safety Strategy	56. (3,229)	11,373	15,568	(4,195)	(7,424)
Chipper Operations	56. 4,852,142	2,467,412	2,094,483	372,929	5,225,071
Parental Involvement	57. (9,287)	-	-	-	(9,287)
Restorative Justice Program	57. 4,361	36,412	36,991	(579)	3,782
McGill University - Subaward Agreement	58. (159,110)	50,000	115,435	(65,435)	(224,545)
Recreation Coordinator	58. -	28,550	28,662	(112)	(112)
Contracting Labour	59. (6,530)	41,880	41,715	165	(6,365)
Diversification of Secondary School Learning Paths	59. (241)	7,000	7,131	(131)	(372)
Fishing Vessel Purchase	60. -	652,000	725,000	(73,000)	(73,000)
Fall Fisheries	60. (437)	50,000	32,000	18,000	17,563
Conservation Officers	61. (143,053)	605,000	550,891	54,109	(88,944)
N.V.C.A.W.	61. -	2,000	3,607	(1,607)	(1,607)
Snow Crab Fisheries	62. 15,064,639	4,292,318	2,070,110	2,222,208	17,286,847
Foster Family Allowance	62. 43,319	188,329	188,329	-	43,319
Shrimp Harvesting	63. 4,110,458	2,891,156	2,205,221	685,935	4,796,393
Turbot Project	63. 278,788	132,958	69,994	62,964	341,752
Inter-Community Harmony	64. 8,255	72,526	72,526	-	8,255
JKE Quality Homes Inc.	64. -	-	-	-	-
National Police School	65. 19,659	108,426	122,770	(14,344)	5,315
DFO AICFI CFDOS GC MacDonald	65. (7,199)	14,232	-	14,232	7,033
Forestry Operations	66. (3,588,489)	1,395,499	1,637,693	(242,194)	(3,830,683)
ALI Online	66. -	-	-	-	-
Retail Postal Outlet	67. (67,791)	222,410	215,308	7,102	(60,689)
Summer Students	67. (356,452)	45,206	166,356	(121,150)	(477,602)
Education Partnership Program	68. -	98,427	98,459	(32)	(32)
Fisheries Coordinator	68. (1,028,511)	523,450	276,710	246,740	(781,771)
Enhanced First Nation Education Program	69. 231,178	492,178	501,902	(9,724)	221,454
Section 95 Housing Program	69. (384,939)	559,756	572,794	(13,038)	(397,977)
Day Care Centre	70. 3,711	103,100	103,100	-	3,711
Mussel Farm	70. (115,700)	80,000	31,895	48,105	(67,595)
Continuing Education	71. (30,397)	36,298	102,391	(66,093)	(96,490)
Participation	71. (104,734)	-	-	-	(104,734)
Smolt Wheel	72. (28,232)	131,495	117,630	13,865	(14,367)
DFO AICFI Business Development Planning	72. 108,335	156,207	194,108	(37,901)	70,434
<b>Balance Carried Forward</b>	<b>19,759,255</b>	<b>18,636,209</b>	<b>15,181,850</b>	<b>3,454,359</b>	<b>23,213,614</b>



LISTUGUJ MI'GMAQ GOVERNMENT  
Consolidated Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	(Restated)			Surplus	
	Balance	Revenue	Expenditures	(Deficit)	Balance
Page	March 31, 2012	2012-2013	2012-2013	2012-2013	March 31, 2013
<b>Other Agreements (Cont'd)</b>					
Balance Brought Forward	\$ 19,759,255	\$ 18,636,209	\$ 15,181,850	\$ 3,454,359	\$ 23,213,614
<b>Other Programs</b>					
DFO AICFI CFDOS Equipment	73. -	8,964	-	8,964	8,964
F.N.S.S.P.	73. (17,771)	350,904	372,750	(21,846)	(39,617)
Special Education Services	74. (81,536)	523,970	568,243	(44,273)	(125,809)
Career Promotion and Awareness	74. (3,191)	4,990	4,698	292	(2,899)
New Paths For Education	75. (102,514)	156,163	155,979	184	(102,330)
Leased Houses	75. (1,729,431)	750,000	1,279,972	(529,972)	(2,259,403)
Police Operations	76. (643,238)	1,509,079	1,749,600	(240,521)	(883,759)
FNEC ISSP	77. (6,768)	64,186	68,083	(3,897)	(10,665)
Bingo Operations	77. (302,468)	210,639	265,720	(55,081)	(357,549)
Noon Day Lunch Program	78. (104,122)	194,437	195,577	(1,140)	(105,262)
Quebec Work Integration	78. (152,458)	93,823	179,535	(85,712)	(238,170)
Science and Technology	79. (6,798)	4,232	4,109	123	(6,675)
DFO AICFI 2.4 Training	79. -	35,339	31,732	3,607	3,607
Asthma Society Phase II	79. (117)	-	-	-	(117)
AVCell Janitors	80. (149,813)	101,640	105,377	(3,737)	(153,550)
Community Reinvestments	80. (3,306,514)	1,416	177,411	(175,995)	(3,482,509)
Professional Development	81. (6,001)	-	-	-	(6,001)
DFO AICFI CFDOS UQJIT SMAGNISG	81. (34,585)	5,928	12,344	(6,416)	(41,001)
DFO AICFI CFDOS M81	82. 15,353	63,365	75,976	(12,611)	2,742
DFO AICFI CFDOS Marie Simon	82. (47,179)	23,805	35,570	(11,765)	(58,944)
DFO AICFI CFDOS John Duncan	83. (20,949)	55,041	60,644	(5,603)	(26,552)
DFO AICFI CFDOS Claude Martin	83. (45,329)	13,478	14,976	(1,498)	(46,827)
DFO AICFI CFDOS John Peter	84. 9,324	-	-	-	9,324
DFO AICFI Mussel Farm	84. (54,000)	150,822	129,844	20,978	(33,022)
DFO AICFI CFDOS Cape May	85. (5,670)	7,504	10,301	(2,797)	(8,467)
Non-Operating Prior Year Programs	85. (8,148,130)	-	-	-	(8,148,130)
<b>Total Other Agreements</b>	<u>4,815,350</u>	<u>22,965,934</u>	<u>20,680,291</u>	<u>2,285,643</u>	<u>7,100,993</u>
	\$ (2,644,066)	\$ 51,877,689	\$ 51,145,878	\$ 731,811	\$ (1,912,255)



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Lands, Revenues and Trusts -</u>			
<u>Lands Management</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8203)	\$ <u>63,255</u>	\$ <u>63,255</u>	\$ <u>73,877</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	390	-
Project Expenditures	13,919	58	2,528
Salaries and Benefits	<u>49,336</u>	<u>48,373</u>	<u>56,988</u>
	<u>63,255</u>	<u>48,821</u>	<u>59,516</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	14,434	14,361
<u>Surplus (Deficit), Beginning of Year</u>		( 85,950)	( 100,311)
<u>Surplus (Deficit), End of Year</u>		\$ ( <u>71,516</u> )	\$ ( <u>85,950</u> )
<u>Program:</u>			
<u>Lands, Revenues and Trusts -</u>			
<u>Membership</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2057)	\$ 25,571	\$ 25,571	\$ 24,478
Listuguj Mi'gmaq Development Centre	<u>-</u>	<u>6,237</u>	<u>-</u>
	25,571	31,808	24,478
<u>Expenditures</u>			
Salaries and Benefits	<u>22,063</u>	<u>9,916</u>	<u>23,795</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>3,508</u>	21,892	683
<u>Surplus (Deficit), Beginning of Year</u>		( 17,675)	( 18,358)
<u>Surplus (Deficit), End of Year</u>		\$ <u>4,217</u>	\$ ( <u>17,675</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Provincial Schools</u>			
<u>Revenue</u>			
AANDC Set Contribution (2125)	\$ 1,109,443	\$ 1,109,443	\$ 1,852,455
Recoverable From AANDC	-	339,909	-
	<u>1,109,443</u>	<u>1,449,352</u>	<u>1,852,455</u>
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>382,586</u>
	<u>1,109,443</u>	<u>1,449,352</u>	<u>1,469,869</u>
<u>Expenditures</u>			
Tuition Fees	<u>1,109,443</u>	<u>1,449,352</u>	<u>1,489,438</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	( 19,569)
<u>Surplus (Deficit), Beginning of Year</u>		<u>107,071</u>	<u>126,640</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>107,071</u>	\$ <u>107,071</u>
 <u>Program:</u>			
<u>Education -</u>			
<u>Enhanced Teachers Salaries</u>			
<u>Revenue</u>			
AANDC Set Contribution (2107)	\$ 43,520	\$ 43,520	\$ 43,520
<u>Expenditures</u>			
Salaries and Benefits	<u>43,520</u>	<u>30,259</u>	<u>104,961</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	13,261	( 61,441)
<u>Surplus (Deficit), Beginning of Year</u>		( 305,227)	( 243,786)
<u>Surplus (Deficit), End of Year</u>		\$ ( 291,966)	\$ ( 305,227)



LISTUGUI MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
Education -			
<u>Band Schools</u>			
 <b>Revenue</b>			
AANDC Fixed Contribution (2105)	\$ 1,703,546	\$ 1,703,546	\$ 1,765,762
AANDC Fixed Contribution (2106)	7,700	7,700	7,700
Other Income	-	89	3,320
	<u>1,711,246</u>	<u>1,711,335</u>	<u>1,776,782</u>
 <b>Expenditures</b>			
Capital Expenditures Out of Operations	-	2,374	-
Equipment Rental	7,000	5,408	5,821
Materials and Supplies	48,000	35,429	46,492
Membership Fees	7,700	7,700	7,700
Office	16,516	17,502	25,871
Repairs and Maintenance	-	6,274	10,359
Salaries and Benefits	<u>1,034,767</u>	<u>1,075,869</u>	<u>979,873</u>
	<u>1,113,983</u>	<u>1,150,556</u>	<u>1,076,116</u>
 <u>Surplus (Deficit) Before Transfers</u>	 597,263	 560,779	 700,666
 <u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>10,973</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	 \$ <u>597,263</u>	 571,752	 700,666
 <u>Surplus (Deficit), Beginning of Year</u>		 <u>2,678,390</u>	 <u>1,977,724</u>
 <u>Surplus (Deficit), End of Year</u>		 \$ <u>3,250,142</u>	 \$ <u>2,678,390</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Transportation</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2137)	\$ 317,422	\$ 317,422	\$ 317,422
Loan Proceeds	-	-	288,000
Other Income	<u>19,500</u>	<u>8,195</u>	<u>7,130</u>
	<u>336,922</u>	<u>325,617</u>	<u>612,552</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	39,996	-	325,500
Repairs and Maintenance	12,000	25,958	18,796
Salaries and Benefits	99,096	101,057	72,757
Transportation	<u>184,008</u>	<u>257,353</u>	<u>232,424</u>
	<u>335,100</u>	<u>384,368</u>	<u>649,477</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 1,822</u>	( 58,751)	( 36,925)
<u>Surplus(Deficit), Beginning of Year</u>		<u>215,773</u>	<u>252,698</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 157,022</u>	<u>\$ 215,773</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Ancillary Services</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2126)	\$ <u>23,310</u>	\$ <u>23,310</u>	\$ <u>33,770</u>
<u>Expenditures</u>			
Gym Clothing	17,004	13,360	18,824
School Supplies	<u>9,504</u>	<u>9,161</u>	<u>16,122</u>
	<u>26,508</u>	<u>22,521</u>	<u>34,946</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>3,198</u> )	789	( 1,176 )
<u>Surplus (Deficit), Beginning of Year</u>		<u>267,809</u>	<u>268,985</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 268,598</u>	<u>\$ 267,809</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Post-Secondary Support</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2270)	\$ <u>1,118,140</u>	\$ <u>1,118,140</u>	\$ <u>1,053,620</u>
<u>Expenditures</u>			
Books and Supplies	77,064	59,805	53,995
Living Expense Allowance	582,696	574,501	528,355
Salaries and Benefits	40,896	1,623	30,584
Student Incentives	-	108,132	101,770
Student Travel	<u>23,664</u>	<u>23,766</u>	<u>21,927</u>
Tuition	<u>508,992</u>	<u>582,804</u>	<u>516,159</u>
	<u>1,233,312</u>	<u>1,350,631</u>	<u>1,252,790</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>115,172</u> )	( 232,491 )	( 199,170 )
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 2,585,961 )</u>	<u>( 2,386,791 )</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$( 2,818,452 )</u>	<u>\$( 2,585,961 )</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Education -</u>			
<u>Student Support</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2136)	\$ -	\$ -	\$ 2,064
AANDC Fixed Contribution (2138)	48,490	48,490	51,161
AANDC Fixed Contribution (2139)	134,623	134,623	144,825
AANDC Fixed Contribution (2140)	130,711	130,711	150,223
Other Income	-	2,976	20,816
First Nation Education Council	<u>16,200</u>	<u>16,200</u>	<u>-</u>
	<u>330,024</u>	<u>333,000</u>	<u>369,089</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	9,138	4,949
Materials, Supplies and Other	69,356	79,762	41,480
Salaries and Benefits	297,096	228,501	283,852
Student Allowances	24,000	17,130	19,950
Telephone and Fax	8,000	17,363	30,250
Travel	<u>12,000</u>	<u>9,543</u>	<u>10,061</u>
	<u>410,452</u>	<u>361,437</u>	<u>390,542</u>
<u>Surplus (Deficit) Before Transfers</u>	( 80,428)	( 28,437)	( 21,453)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>111,048</u>	<u>47,835</u>	<u>81,613</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 30,620</u>	19,398	60,160
<u>Surplus (Deficit), Beginning of Year</u>		<u>565,557</u>	<u>505,397</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 584,955</u>	<u>\$ 565,557</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Cultural Education</u>			
 <u>Revenue</u>			
AANDC Set Contribution (2165)	\$ 51,895	\$ 51,895	\$ -
AANDC Fixed Contribution (2280)	-	-	47,270
	<u>51,895</u>	<u>51,895</u>	<u>47,270</u>
 <u>Expenditures</u>			
Salaries and Benefits	<u>74,448</u>	<u>84,754</u>	<u>91,313</u>
 <u>Surplus (Deficit) for the Year</u>	 \$ <u>( 22,553)</u>	 ( 32,859)	 ( 44,043)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 22,118)	 <u>21,925</u>
 <u>Surplus (Deficit), End of Year</u>		 \$ <u>( 54,977)</u>	 \$ <u>( 22,118)</u>
 <u>Program:</u>			
<u>Social Development -</u>			
<u>Social Assistance - Basic</u>			
 <u>Revenue</u>			
AANDC Set Contribution (2305)	\$ 3,000,000	\$ 3,000,000	\$ 3,325,000
Recoverable From AANDC	-	102,613	-
	<u>3,000,000</u>	<u>3,102,613</u>	<u>3,325,000</u>
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>73,247</u>
	<u>3,000,000</u>	<u>3,102,613</u>	<u>3,251,753</u>
 <u>Expenditures</u>			
Basic Needs	<u>3,000,000</u>	<u>3,102,613</u>	<u>3,347,982</u>
 <u>Surplus (Deficit) for the Year</u>	 \$ <u>-</u>	 -	 ( 96,229)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 380,076)	 ( 283,847)
 <u>Surplus (Deficit), End of Year</u>		 \$ <u>( 380,076)</u>	 \$ <u>( 380,076)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Social Development -			
<u>Social Assistance - Employability Measures</u>			
<u>Revenue</u>			
AANDC Set Contribution (2308)	\$ 235,000	\$ 235,000	\$ 250,000
Recoverable From AANDC	<u>-</u>	<u>224,893</u>	<u>67,514</u>
	235,000	459,893	317,514
<u>Expenditures</u>			
Employability Measures	<u>235,000</u>	<u>459,893</u>	<u>317,514</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 (2320)	\$ 55,000	\$ 55,000	\$ 65,000
Recoverable From AANDC	<u>-</u>	<u>15,851</u>	<u>1,690</u>
	55,000	70,851	66,690
<u>Expenditures</u>			
Special Needs	<u>55,000</u>	<u>70,851</u>	<u>66,690</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 MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Social Development -			
<u>Child Benefit Reinvestment</u>			
<u>Revenue</u>			
AANDC Set Contribution (2440)	\$ 29,400	\$ 29,400	\$ 352,158
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	5,502
Employment / Career Camp	15,000	1,111	16,650
Heat and Lights	-	11,228	44,342
Project Expenditures	34,467	11,094	22,889
Salaries and Benefits	89,792	106,554	78,500
School Lunches	29,100	-	152,334
Step By Step Program	<u>32,000</u>	<u>-</u>	<u>32,000</u>
	<u>200,359</u>	<u>129,987</u>	<u>352,217</u>
<u>Surplus (Deficit) Before Transfers</u>	( 170,959)	( 100,587)	( 59)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>175,000</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 4,041</u>	( 100,587)	( 59)
<u>Surplus (Deficit), Beginning of Year</u>		( 35,215)	( 35,156)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 135,802)</u>	<u>\$( 35,215)</u>
Program:			
Social Development -			
<u>Social Assistance Service Delivery</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2330)	\$ 111,040	\$ 111,040	\$ 110,400
<u>Expenditures</u>			
Administration	-	-	4,500
Heat and Lights	2,000	1,991	932
Materials and Supplies	1,000	1,276	30
Salaries and Benefits	<u>107,445</u>	<u>108,255</u>	<u>80,089</u>
	<u>110,445</u>	<u>111,522</u>	<u>85,551</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 595</u>	( 482)	24,849
<u>Surplus (Deficit), Beginning of Year</u>		<u>288,128</u>	<u>263,279</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 287,646</u>	<u>\$ 288,128</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Institutional Care For Children</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2384)	\$ <u>110,630</u>	\$ <u>110,630</u>	\$ <u>259,707</u>
<u>Expenditures</u>			
Clothing Allowance	1,500	2,188	-
Placement Beneficiary	50,000	94,200	55,178
Sports and Cultural Activities	1,500	411	-
Transportation Costs	2,000	22,900	6,955
Uninsured Professional Services	<u>4,184</u>	<u>923</u>	<u>-</u>
	<u>59,184</u>	<u>120,622</u>	<u>62,133</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>51,446</u>	( 9,992)	197,574
<u>Surplus (Deficit), Beginning of Year</u>		<u>460,162</u>	<u>262,588</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>450,170</u>	\$ <u>460,162</u>
 <u>Program:</u>			
<u>Social Development -</u>			
<u>Group Homes</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2385)	\$ 1,358,676	\$ 1,358,676	\$ 1,133,990
<u>Expenditures</u>			
Placements - Direct Pay	<u>1,172,720</u>	<u>1,441,686</u>	<u>1,372,716</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>.185,956</u>	( 83,010)	( 238,726)
<u>Surplus (Deficit), Beginning of Year</u>		( 1,325,930)	( 1,087,204)
<u>Surplus (Deficit), End of Year</u>		\$ ( 1,408,940)	\$ ( 1,325,930)



LISTUGUI MITGMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Social Development -			
<u>Child and Family Services Operation</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2373)	\$ 687,667	\$ 687,667	\$ 733,551
Other Income	-	<u>2,792</u>	-
	<u>687,667</u>	<u>690,459</u>	<u>733,551</u>
<u>Expenditures</u>			
Administration	34,383	-	35,000
Capital Expenditures Out of Operations	10,000	15,130	3,535
Materials, Supplies and Other	127,570	326,932	134,802
Salaries and Benefits	444,962	441,430	417,341
Telephone	12,000	8,092	6,557
Travel	<u>56,777</u>	<u>40,005</u>	<u>21,840</u>
	<u>685,692</u>	<u>831,589</u>	<u>619,075</u>
<u>Surplus (Deficit) Before Transfers</u>	\$ <u>1,975</u>	( 141,130)	114,476
<u>Transfers Between Programs</u>			
Transfer From Other Programs		-	<u>801,820</u>
<u>Surplus (Deficit) for the Year</u>		( 141,130)	916,296
<u>Surplus (Deficit), Beginning of Year</u>		<u>2,381,990</u>	<u>1,465,694</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 2,240,860</u>	<u>\$ 2,381,990</u>
Program:			
Social Development -			
<u>Adult Disabilities</u>			
<u>Revenue</u>			
AANDC Set Contribution (2402)	\$ -	\$ -	\$ 3,845
Less: Recoverable By AANDC	-	-	<u>3,845</u>
	-	-	-
<u>Expenditures</u>			
Project Expenditures	<u>3,845</u>	<u>3,845</u>	-
<u>Surplus (Deficit) for the Year</u>	\$( <u>3,845</u> )	( 3,845 )	-
<u>Surplus (Deficit), Beginning of Year</u>		( 122 )	( 122 )
<u>Surplus (Deficit), End of Year</u>		<u>\$( 3,967 )</u>	<u>\$( 122 )</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Family Violence</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2420/2422)	\$ 30,000	\$ 30,000	\$ 26,178
<u>Expenditures</u>			
Administration	969	-	-
Materials, Supplies and Other	8,746	7,506	10,879
Salaries and Benefits	20,285	23,875	35,123
	<u>30,000</u>	<u>31,381</u>	<u>46,002</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	( 1,381)	( 19,824)
<u>Surplus (Deficit), Beginning of Year</u>		<u>31,392</u>	<u>51,216</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 30,011</u>	<u>\$ 31,392</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Service Redefinition Framework</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2352)	\$ 76,081	\$ 76,081	\$ -
<u>Expenditures</u>			
Contracts	<u>76,081</u>	<u>76,081</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>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Foster Homes For Children</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2383)	\$ <u>1,551,092</u>	\$ <u>1,551,092</u>	\$ <u>1,414,055</u>
<u>Expenditures</u>			
Clothing Allowance	20,004	21,668	20,532
Extra Curricular Activities	9,996	6,921	6,472
Materials, Supplies and Other	35,196	2,368	1,490
Placement Beneficiary	600,000	691,295	668,502
Prevention of Placement	-	81	78
Rate Adjustment Beneficiary	-	-	801,820
Resource Allowance Respite	3,000	713	688
School Bus Fees	18,276	-	6,800
School Lunches	20,004	-	6,715
Sports and Cultural Activities	20,004	8,677	8,635
Transportation	50,004	8,744	3,163
Uninsured Professional Fees	<u>362,496</u>	<u>52,706</u>	<u>20,555</u>
	<u>1,138,980</u>	<u>793,173</u>	<u>1,545,450</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>412,112</u>	757,919	( 131,395)
<u>Surplus (Deficit), Beginning of Year</u>		( 211,068)	( 79,673)
<u>Surplus (Deficit), End of Year</u>		\$ <u>546,851</u>	\$( 211,068)



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Social Development -</u>			
<u>Haven House</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2422)	\$ 395,999	\$ 395,999	\$ 384,227
Other Income	-	1,000	1,013
	<u>395,999</u>	<u>396,999</u>	<u>385,240</u>
<u>Expenditures</u>			
Administration	17,100	-	-
Capital Expenditures Out of Operations	-	3,689	-
Heat and Lights	3,060	5,021	2,777
Insurance	1,128	549	598
Materials, Supplies and Other	12,512	19,017	34,207
Project Expenditures	192,636	48,036	52,395
Salaries and Benefits	151,788	97,882	107,935
Telephone	3,000	5,392	3,877
Travel	3,000	3,374	-
	<u>384,224</u>	<u>182,960</u>	<u>201,789</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 11,775</u>	214,039	183,451
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,066,217</u>	<u>882,766</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,280,256</u>	<u>\$ 1,066,217</u>
<b>Program:</b>			
<u>Social Development -</u>			
<u>Adult Care - Service Delivery</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2399)	\$ 100,476	\$ 100,476	\$ 99,116
Other Income	-	1,125	-
	<u>100,476</u>	<u>101,601</u>	<u>99,116</u>
<u>Expenditures</u>			
Materials, Supplies and Other	-	-	23,105
Salaries and Benefits	92,550	65,470	75,487
	<u>92,550</u>	<u>65,470</u>	<u>98,592</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 7,926</u>	36,131	524
<u>Surplus (Deficit), Beginning of Year</u>		<u>204,443</u>	<u>203,919</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 240,574</u>	<u>\$ 204,443</u>



LISTUGUJ M'IGMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>First Line Childhood Family Services</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (2388)	\$ <u>489,643</u>	\$ <u>489,643</u>	\$ <u>489,643</u>
<u>Expenditures</u>			
Administration	53,941	-	-
Capital Expenditures Out of Operations	-	600	-
Project Expenditures	115,913	124,862	142,176
Salaries and Benefits	288,560	274,285	290,019
Travel	<u>20,000</u>	<u>15,847</u>	<u>7,468</u>
	<u>478,414</u>	<u>415,594</u>	<u>439,663</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>11,229</u>	74,049	49,980
<u>Surplus (Deficit), Beginning of Year</u>		<u>243,926</u>	<u>193,946</u>
<u>Surplus (Deficit), End of Year</u>		\$ <u>317,975</u>	\$ <u>243,926</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>In Home Care For Adults</u>			
<u>Revenue</u>			
AANDC Set Contribution (2395)	\$ 500,000	\$ 500,000	\$ 400,000
Less: Recoverable By AANDC	<u>-</u>	<u>10,661</u>	<u>-</u>
	<u>500,000</u>	<u>489,339</u>	<u>400,000</u>
<u>Expenditures</u>			
Adult Care	100,000	47,467	37,813
Salaries and Benefits	<u>400,000</u>	<u>441,872</u>	<u>362,187</u>
	<u>500,000</u>	<u>489,339</u>	<u>400,000</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		( <u>77,246</u> )	( <u>77,246</u> )
<u>Surplus (Deficit), End of Year</u>		\$ ( <u>77,246</u> )	\$ ( <u>77,246</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Social Development -</u>			
<u>Foster Home For Adults</u>			
<u>Revenue</u>			
AANDC Set Contribution (2398)	\$ 60,000	\$ 60,000	\$ 90,000
Recoverable From AANDC	-	<u>66,603</u>	-
	<u>60,000</u>	126,603	90,000
<u>Less: Recoverable By AANDC</u>	-	-	<u>30,680</u>
	<u>60,000</u>	<u>126,603</u>	<u>59,320</u>
<u>Expenditures</u>			
Clothing Allowance	55,000	-	-
Miscellaneous	20,000	5,030	2,880
Placement Beneficiary	70,000	121,573	56,390
Uninsured Professional Services	-	-	<u>50</u>
	<u>145,000</u>	<u>126,603</u>	<u>59,320</u>
<u>Surplus (Deficit) for the Year</u>	\$( 85,000)	-	-
<u>Surplus (Deficit), Beginning of Year</u>		( 61,420)	( 61,420)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 61,420)</u>	<u>\$( 61,420)</u>
<b>Program:</b>			
<u>Community Capital Facilities -</u>			
<u>CMHC - Haven House Repairs</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ -	\$ 63,209
<u>Expenditures</u>			
Project Expenditures	-	8,663	30,519
Salaries and Benefits	-	-	<u>8,277</u>
	<u>-</u>	<u>8,663</u>	<u>38,796</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 8,663)	24,413
<u>Surplus (Deficit), Beginning of Year</u>		24,413	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ 15,750</u>	<u>\$ 24,413</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Capital Addition to Reserve</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	200,000	268,685	309,840
Salaries and Benefits	<u>63,600</u>	<u>79,353</u>	<u>61,457</u>
	<u>263,600</u>	<u>348,038</u>	<u>371,297</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>263,600</u> )	( 348,038 )	( 371,297 )
<u>Surplus (Deficit), Beginning of Year</u>		( 813,862 )	( 442,565 )
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,161,900)</u>	<u>\$( 813,862)</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Band School O &amp; M</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8635)	\$ 168,192	\$ 168,192	\$ 168,192
<u>Expenditures</u>			
Capital Expenditures Out of Operations	3,000	-	7,450
Heat and Lights	65,004	87,807	79,851
Insurance	15,000	20,698	18,317
Materials, Supplies and Other	54,996	55,782	49,216
Salaries and Benefits	<u>90,408</u>	<u>84,560</u>	<u>119,342</u>
	<u>228,408</u>	<u>248,847</u>	<u>274,176</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>60,216</u> )	( 80,655 )	( 105,984 )
<u>Surplus (Deficit), Beginning of Year</u>		( 745,027 )	( 639,043 )
<u>Surplus (Deficit), End of Year</u>		<u>\$( 825,682)</u>	<u>\$( 745,027)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Community Capital Facilities - <u>Environmental Assessment Mission Land</u>			
<u>Revenue</u>			
AANDC Set Contribution (8476)	\$ 15,000	\$ 15,000	\$ -
<u>Expenditures</u>			
Project Expenditures	<u>15,000</u>	<u>13,446</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	1,554	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,554</u>	<u>\$ -</u>
Program:			
Community Capital Facilities - <u>Community Building</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8770)	\$ 68,483	\$ 68,483	\$ 68,483
AANDC Fixed Contribution (8774)	33,747	33,747	33,747
Rental - Buildings	<u>-</u>	<u>52,928</u>	<u>34,628</u>
	<u>102,230</u>	<u>155,158</u>	<u>136,858</u>
<u>Expenditures</u>			
Heat and Lights	12,000	30,141	21,576
Materials, Supplies and Other	14,200	23,245	18,071
Repairs and Maintenance	15,000	17,231	15,289
Salaries and Benefits	<u>29,050</u>	<u>30,196</u>	<u>31,409</u>
	<u>70,250</u>	<u>100,813</u>	<u>86,345</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 31,980</u>	54,345	50,513
<u>Surplus (Deficit), Beginning of Year</u>		<u>388,243</u>	<u>337,730</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 442,588</u>	<u>\$ 388,243</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<b>Community Capital Facilities</b>			
<u>Fire Protection</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8745)	\$ 15,200	\$ 15,200	\$ 15,200
AANDC Fixed Contribution (8766)	67,145	67,145	67,145
AANDC Fixed Contribution (8776/8773)	17,700	17,700	17,700
Other Income	-	557	5,615
Deferred Revenue Previous Year	-	-	<u>27,500</u>
	<u>100,045</u>	<u>100,602</u>	<u>133,160</u>
<u>Less: Transferred to Reserve for Future Funding</u>	<u>-</u>	<u>-</u>	<u>51,876</u>
	<u>100,045</u>	<u>100,602</u>	<u>81,284</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	15,200	18,725	5,060
Equipment Repairs	2,004	-	975
Heat and Lights	5,004	17,996	8,691
Materials, Supplies and Other	27,432	26,528	36,100
Salaries and Benefits	28,200	18,958	21,682
Training	17,700	17,700	3,464
Vehicle Operating and Travel	<u>7,500</u>	<u>6,635</u>	<u>16,863</u>
	<u>103,040</u>	<u>106,542</u>	<u>92,835</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ ( 2,995)</u>	 ( 5,940)	 ( 11,551)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 4,397)	 <u>7,154</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ ( 10,337)</u>	 <u>\$ ( 4,397)</u>





LISTUGUJ M'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Public Works</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 52,545	\$ 38,702
Deferred Revenue Previous Year	-	-	29,315
	<u>-</u>	<u>52,545</u>	<u>68,017</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	10,373	-
Loan Payments	120,000	87,410	124,825
Materials, Supplies and Other	48,000	80,614	80,356
Salaries and Benefits	80,100	110,719	121,557
Telephone	-	-	4,131
Vehicle Operating and Travel	25,000	46,090	72,509
	<u>273,100</u>	<u>335,206</u>	<u>403,378</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ ( 273,100)</u>	<u>( 282,661)</u>	<u>( 335,361)</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 1,780,738)</u>	<u>( 1,445,377)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 2,063,399)</u>	<u>\$ ( 1,780,738)</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Waste Water Rehabilitation</u>			
<u>Revenue</u>			
AANDC Set Contribution (8557)	\$ 85,920	\$ 85,920	\$ -
<u>Expenditures</u>			
Project Expenditures	85,920	56,238	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>29,682</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 305,510)</u>	<u>( 305,510)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 275,828)</u>	<u>\$ ( 305,510)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Community Capital Facilities -			
<u>Roads and Bridges</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8767)	\$ 142,149	\$ 142,149	\$ 132,230
Other Income	-	-	12,385
	<u>142,149</u>	<u>142,149</u>	<u>144,615</u>
<u>Expenditures</u>			
Equipment Rental and Repairs	29,500	91,683	100,853
Materials and Supplies - Summer	33,600	47,446	48,945
Materials and Supplies - Winter	24,000	25,537	67,114
Salaries and Benefits	<u>170,400</u>	<u>129,584</u>	<u>128,716</u>
	<u>257,500</u>	<u>294,250</u>	<u>345,628</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>115,351</u> )	( 152,101 )	( 201,013 )
<u>Surplus (Deficit), Beginning of Year</u>		( <u>1,178,631</u> )	( <u>977,618</u> )
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,330,732)</u>	<u>\$(1,178,631)</u>
Program:			
Community Capital Facilities -			
<u>Sanitation Systems</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8565)	\$ 102,241	\$ 102,241	\$ 99,041
AANDC Fixed Contribution (8779)	119,278	119,278	357,834
Other Income	<u>22,300</u>	<u>10,600</u>	<u>9,400</u>
	<u>243,819</u>	<u>232,119</u>	<u>466,275</u>
<u>Expenditures</u>			
Heat and Lights	20,000	15,086	16,474
Materials, Supplies and Other	220,600	259,643	731,438
Repairs and Maintenance	38,000	80,684	54,925
Salaries and Benefits	<u>41,150</u>	<u>97,507</u>	<u>82,444</u>
	<u>319,750</u>	<u>452,920</u>	<u>885,281</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>75,931</u> )	( 220,801 )	( 419,006 )
<u>Surplus (Deficit), Beginning of Year</u>		( <u>1,135,212</u> )	( <u>716,206</u> )
<u>Surplus (Deficit), End of Year</u>		<u>\$(1,356,013)</u>	<u>\$(1,135,212)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Water Systems</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8566)	\$ 91,196	\$ 91,196	\$ 88,281
<u>Expenditures</u>			
Heat and Lights	7,000	3,977	3,564
Materials, Supplies and Other	20,250	14,740	16,214
Purification and Treatment	4,000	4,361	1,435
Salaries and Benefits	44,300	42,002	41,711
Telephone	1,000	4,003	3,482
Travel	4,000	900	2,739
Waterline Repairs	<u>2,000</u>	<u>358</u>	<u>1,868</u>
	<u>82,550</u>	<u>70,341</u>	<u>71,013</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 8,646</u>	20,855	17,268
<u>Surplus (Deficit), Beginning of Year</u>		<u>6,567</u>	( 10,701)
<u>Surplus (Deficit), End of Year</u>		<u>\$ 27,422</u>	<u>\$ 6,567</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Paving</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8748)	\$ 50,000	\$ 50,000	\$ 60,000
AANDC Set Contribution (8748)	<u>315,466</u>	<u>315,466</u>	<u>-</u>
	365,466	365,466	60,000
<u>Expenditures</u>			
Project Expenditures	<u>365,466</u>	<u>347,966</u>	<u>64,605</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	17,500	( 4,605)
<u>Surplus (Deficit), Beginning of Year</u>		( 60,334)	( 55,729)
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 42,834)</u>	<u>\$ ( 60,334)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Community Capital Facilities - <u>Homes Constructed (2012/13)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8680)	\$ 300,000	\$ 300,000	\$ -
Canada Mortgage and Housing Corporation	7,200	7,200	-
Loan Proceeds	680,000	680,000	-
Other Income	<u>297,400</u>	<u>297,400</u>	<u>-</u>
	<u>1,284,600</u>	<u>1,284,600</u>	<u>-</u>
<u>Expenditures</u>			
Head and Lights	-	5,514	-
Materials, Supplies and Other	823,400	860,971	-
Salaries and Benefits	<u>482,500</u>	<u>508,908</u>	<u>-</u>
	<u>1,305,900</u>	<u>1,375,393</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ ( 21,300)</u>	<u>( 90,793)</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 90,793)</u>	<u>\$ -</u>
 <u>Program:</u>			
Community Capital Facilities - <u>Route 132 Construction</u>			
<u>Revenue</u>			
Province of Quebec	\$ <u>6,475,000</u>	\$ <u>6,123,518</u>	\$ <u>-</u>
<u>Expenditures</u>			
Professional Services	-	8,873	-
Project Expenditures	<u>6,475,000</u>	<u>6,446,548</u>	<u>-</u>
	<u>6,475,000</u>	<u>6,455,421</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>( 331,903)</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 331,903)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Community Capital Facilities - CMHC RRAP			
<u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ 35,000	\$ 35,000	\$ -
Canada Mortgage and Housing Corporation	<u>112,000</u>	<u>112,000</u>	<u>32,000</u>
	147,000	147,000	32,000
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>52,975</u>	<u>-</u>
	<u>147,000</u>	<u>94,025</u>	<u>32,000</u>
<u>Expenditures</u>			
Repair Costs (Recovered)	175,000	63,619	( 3,300)
Salaries and Benefits	<u>-</u>	<u>34,368</u>	<u>1,347</u>
	<u>175,000</u>	<u>97,987</u>	<u>( 1,953)</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ ( 28,000)</u>	( 3,962)	33,953
<u>Surplus (Deficit), Beginning of Year</u>		( 188,630)	( 222,583)
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 192,592)</u>	<u>\$ ( 188,630)</u>

Program:			
Community Capital Facilities - Riverside Paving			
<u>Revenue</u>			
AANDC Fixed Contribution (8748)	\$ -	\$ -	\$ 800,000
Province of Quebec	<u>-</u>	<u>-</u>	<u>1,100,000</u>
	<u>-</u>	<u>-</u>	<u>1,900,000</u>
<u>Expenditures</u>			
Project Expenditures	<u>-</u>	<u>-</u>	<u>2,353,438</u>
<u>Surplus (Deficit) Before Transfers</u>	<u>\$ -</u>	-	( 453,438)
<u>Transfers Between Programs</u>			
Transfer From Other Programs		<u>-</u>	<u>453,438</u>
<u>Surplus (Deficit) for the Year</u>		-	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MIGMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Facilities Maintenance</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8805)	\$ <u>71,400</u>	\$ <u>71,400</u>	\$ <u>71,400</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	540	-
Materials, Supplies and Other	4,900	6,860	4,835
Salaries and Benefits	129,200	129,622	128,871
Telephone	<u>3,000</u>	<u>2,062</u>	<u>4,129</u>
	<u>137,100</u>	<u>139,084</u>	<u>137,835</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>65,700</u> )	( 67,684 )	( 66,435 )
<u>Surplus (Deficit), Beginning of Year</u>		( 198,166 )	( 131,731 )
<u>Surplus (Deficit), End of Year</u>		<u>\$( 265,850 )</u>	<u>\$( 198,166 )</u>
 <u>Program:</u>			
Community Capital Facilities -			
<u>Capacity Development</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (1843/1848)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>35,000</u>
<u>Expenditures</u>			
Project Expenditures	-	-	11,571
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>26,663</u>
	<u>-</u>	<u>-</u>	<u>38,234</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	( 3,234 )
<u>Surplus (Deficit), Beginning of Year</u>		( 14,338 )	( 11,104 )
<u>Surplus (Deficit), End of Year</u>		<u>\$( 14,338 )</u>	<u>\$( 14,338 )</u>



LISTUGUJ MTGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Emergency Repair Program</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	-	97,307	164,564
Salaries and Benefits	<u>250,000</u>	<u>155,617</u>	<u>163,526</u>
	<u>250,000</u>	<u>252,924</u>	<u>328,090</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$( 250,000)</u>	( 252,924)	( 328,090)
<u>Surplus (Deficit), Beginning of Year</u>		( 328,090)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 581,014)</u>	<u>\$( 328,090)</u>
 <u>Program:</u>			
Community Capital Facilities -			
<u>Specific Land Claims</u>			
<u>Revenue</u>			
AANDC Set Contribution (1366)	\$ 22,500	\$ 22,500	\$ 25,000
Less: Recoverable By AANDC	<u>-</u>	<u>529</u>	<u>-</u>
	<u>22,500</u>	<u>21,971</u>	<u>25,000</u>
<u>Expenditures</u>			
Administration	-	1,218	-
Materials and Supplies	-	45	-
Professional Services	-	9,225	10,000
Salaries and Benefits	-	10,855	12,725
Travel	<u>-</u>	<u>628</u>	<u>2,567</u>
	<u>-</u>	<u>21,971</u>	<u>25,292</u>
<u>Surplus (Deficit), for the Year</u>	<u>\$ 22,500</u>	-	( 292)
<u>Surplus (Deficit), Beginning of Year</u>		( 622)	( 330)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 622)</u>	<u>\$( 622)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
Community Capital Facilities - Lot Development			
<u>Revenue</u>			
AANDC Fixed Contribution (8557)	\$ 445,000	\$ 445,000	\$ 302,300
<u>Expenditures</u>			
Materials, Supplies and Other	445,000	191,133	243,966
Salaries and Benefits	-	148,494	135,500
	<u>445,000</u>	<u>339,627</u>	<u>379,466</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	105,373	( 77,166)
<u>Surplus (Deficit), Beginning of Year</u>		( 398,966)	( 321,800)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 293,593)</u>	<u>\$( 398,966)</u>
 <b>Program:</b>			
Community Capital Facilities - ACRS Repairs			
<u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ 160,000	\$ 160,000	\$ 200,000
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	2,376	-
Project Expenditures	160,000	32,049	105,203
Salaries and Benefits	-	53,938	33,438
	<u>160,000</u>	<u>88,363</u>	<u>138,641</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	71,637	61,359
<u>Surplus (Deficit), Beginning of Year</u>		61,940	581
<u>Surplus (Deficit), End of Year</u>		<u>\$ 133,577</u>	<u>\$ 61,940</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Capital/Infrastructure Planning</u>			
<u>Revenue</u>			
AANDC Set Contribution (8751)	\$ 8,670	\$ 8,670	\$ -
AANDC Set Contribution (8753)	<u>32,000</u>	<u>32,000</u>	<u>-</u>
	<u>40,670</u>	<u>40,670</u>	<u>-</u>
<u>Expenditures</u>			
Project Expenditures	-	29,367	-
Salaries and Benefits	94,700	98,467	94,875
Travel	<u>-</u>	<u>-</u>	<u>188</u>
	<u>94,700</u>	<u>127,834</u>	<u>95,063</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$( 54,030)</u>	( 87,164)	( 95,063)
<u>Surplus (Deficit), Beginning of Year</u>		( 97,339)	( 2,276)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 184,503)</u>	<u>\$( 97,339)</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>OOSPEM Road Repairs</u>			
<u>Revenue</u>			
	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Travel	<u>-</u>	<u>589</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 589)	-
<u>Surplus (Deficit), Beginning of Year</u>		( 40,223)	( 40,223)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 40,812)</u>	<u>\$( 40,223)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC - Duplex</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8680)	\$ 40,000	\$ 40,000	\$ -
Loan Proceeds	<u>114,000</u>	<u>114,000</u>	<u>-</u>
	<u>154,000</u>	<u>154,000</u>	<u>-</u>
<u>Expenditures</u>			
Materials and Supplies	95,000	95,209	-
Salaries and Benefits	<u>59,000</u>	<u>58,999</u>	<u>-</u>
	<u>154,000</u>	<u>154,208</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	( 208)	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$( <u>208</u> )	\$ <u>-</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Renovations to LMG Building</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8751)	\$ -	\$ -	\$ 81,700
<u>Expenditures</u>			
Project Expenditures	-	-	104,692
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>38,394</u>
	<u>-</u>	<u>-</u>	<u>143,086</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	( 61,386)
<u>Surplus (Deficit), Beginning of Year</u>		( <u>61,386</u> )	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$( <u>61,386</u> )	\$( <u>61,386</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Youth Centre Completion</u>			
<u>Revenue</u>			
Loan Proceeds	\$ -	\$ 1,046,000	\$ -
<u>Expenditures</u>			
Loan Payments	-	<u>1,338,652</u>	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 292,652)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 292,652)</u>	<u>\$ -</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Homes Constructed (2011/12)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8680)	\$ -	\$ -	\$ 300,000
Loan Proceeds	-	-	<u>832,000</u>
	-	-	<u>1,132,000</u>
<u>Expenditures</u>			
Heat and Lights	-	2,423	6,836
Materials, Supplies and Other	-	4,182	818,348
Salaries and Benefits	-	<u>9,962</u>	<u>462,811</u>
	-	<u>16,567</u>	<u>1,287,995</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 16,567)	( 155,995)
<u>Surplus (Deficit), Beginning of Year</u>		( 155,995)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 172,562)</u>	<u>\$( 155,995)</u>



LIS'TUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC Hasi Program</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ 3,500	\$ 3,500	\$ -
<u>Expenditures</u>			
Project Expenditures	<u>3,500</u>	<u>2,276</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	1,224	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,224</u>	<u>\$ -</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Multi Purpose Rink</u>			
<u>Revenue</u>			
Province of Quebec	\$ -	\$ -	\$ 56,019
Other Income	<u>-</u>	<u>-</u>	<u>56,500</u>
	<u>-</u>	<u>-</u>	<u>112,519</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	<u>-</u>	<u>-</u>	112,038
Project Expenditures	<u>-</u>	<u>19,226</u>	<u>-</u>
	<u>-</u>	<u>19,226</u>	<u>112,038</u>
<u>Surplus (Deficit) Before Transfers</u>	<u>-</u>	( 19,226)	481
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>1,000</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 18,226)	481
<u>Surplus (Deficit), Beginning of Year</u>		<u>481</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 17,745)</u>	<u>\$ 481</u>



**Allen, Paquet & Arseneau LLP**

Chartered Accountants • Comptables agréés CA\*

LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Community Capital Facilities -</u>			
<u>Section 95 Construction (3 Units)</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (8650)	\$ -	\$ -	\$ 50,000
Canada Mortgage and Housing Corporation	<u>-</u>	<u>-</u>	<u>289,000</u>
	<u>-</u>	<u>-</u>	<u>339,000</u>
 <u>Expenditures</u>			
Project Expenditures	-	11,911	255,552
Salaries and Benefits	<u>-</u>	<u>949</u>	<u>146,251</u>
	<u>-</u>	<u>12,860</u>	<u>401,803</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 ( 12,860)	 ( 62,803)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 62,803)	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$( 75,663)</u>	 <u>\$( 62,803)</u>

<b>Program:</b>			
<u>Community Capital Facilities -</u>			
<u>CMHC RRAP (2011/12)</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (8682)	\$ -	\$ -	\$ 36,000
Canada Mortgage and Housing Corporation	<u>-</u>	<u>-</u>	<u>47,677</u>
	<u>-</u>	<u>-</u>	<u>83,677</u>
 <u>Expenditures</u>			
Project Expenditures	-	-	55,447
Salaries and Benefis	<u>-</u>	<u>-</u>	<u>31,659</u>
	<u>-</u>	<u>-</u>	<u>87,106</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 -	 ( 3,429)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 3,429)	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$( 3,429)</u>	 <u>\$( 3,429)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Opportunity Study Bordeaux House</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (8748)	\$ -	\$ -	\$ 13,500
<u>Expenditures</u>			
Administration	-	-	500
Professional Services	-	-	13,000
	<u>-</u>	<u>-</u>	<u>13,500</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>
<u>Program:</u>			
Community Capital Facilities -			
<u>Homes Constructed (2010/11)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (4390)	\$ -	\$ -	\$ -
Loan Proceeds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>			
Heat and Lights	-	-	2,774
Materials, Supplies and Other	-	-	18,262
Salaries and Benefits	-	-	6,712
	<u>-</u>	<u>-</u>	<u>27,748</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	( 27,748)
<u>Surplus (Deficit), Beginning of Year</u>		( 669,897)	( 642,149)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 669,897)</u>	<u>\$( 669,897)</u>



LISTUGUJ MITGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<b>Indian Band Government -</b>			
<b><u>Band Support Grant</u></b>			
<u>Revenue</u>			
AANDC Grant (1011)	\$ 667,171	\$ 667,171	\$ 699,282
Local Sources	<u>200,000</u>	<u>2,160,140</u>	<u>316,667</u>
	<u>867,171</u>	<u>2,827,311</u>	<u>1,015,949</u>
<u>Expenditures</u>			
Accounting and Audit	65,000	81,000	77,750
Bad Debts	-	1,092,483	207,495
Capital Expenditures Out of Operations	-	20,001	4,599
Equipment Rental	6,000	18,174	13,632
Heat and Lights	12,000	18,301	12,105
Honoraria	60,200	60,200	55,200
Insurance	48,000	23,724	60,355
Interest and Bank Charges	228,000	106,221	97,766
Loan Payments	50,000	10,081	-
Miscellaneous	3,600	8,718	3,595
Office and Building Supplies	113,600	278,846	206,975
Professional Fees	123,000	122,058	116,429
Salaries and Benefits	1,098,000	1,408,226	1,145,205
Telephone	36,000	26,912	16,399
Travel	<u>81,600</u>	<u>123,560</u>	<u>121,364</u>
	<u>1,925,000</u>	<u>3,398,505</u>	<u>2,138,869</u>
<u>Surplus (Deficit) Before Transfers</u>	( 1,057,829)	( 571,194)	( 1,122,920)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>500,000</u>	<u>132,726</u>	<u>308,003</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>557,829</u> )	( 438,468)	( 814,917)
<u>Surplus (Deficit), Beginning of Year</u>	.	( 2,503,172)	( 1,688,255)
<u>Surplus (Deficit), End of Year</u>		\$( <u>2,941,640</u> )	\$( <u>2,503,172</u> )



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Indian Band Government -			
<u>Band Employee Benefit Plan (Pension)</u>			
<u>Revenue</u>			
AANDC Set Contribution (1017)	\$ 252,914	\$ 252,914	\$ 248,045
Recoverable From AANDC	-	16,361	-
	<u>252,914</u>	<u>269,275</u>	<u>248,045</u>
<u>Less: Recoverable By AANDC</u>	<u>-</u>	<u>-</u>	<u>6,376</u>
	<u>252,914</u>	<u>269,275</u>	<u>241,669</u>
<u>Expenditures</u>			
Employer's Contribution	240,702	269,275	246,724
Professional Services	-	-	22,118
	<u>240,702</u>	<u>269,275</u>	<u>268,842</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 12,212</u>	-	( 27,173)
<u>Surplus (Deficit), Beginning of Year</u>		( 446,051)	( 418,878)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 446,051)</u>	<u>\$( 446,051)</u>
<u>Program:</u>			
Indian Band Government -			
<u>Band Employee Benefit Plan (Group Insurance)</u>			
<u>Revenue</u>			
AANDC Fixed Contribution (1016)	\$ 85,968	\$ 85,968	\$ 84,379
<u>Expenditures</u>			
Employer's Contribution	81,982	78,196	87,121
<u>Surplus (Deficit) for the Year</u>	<u>\$ 3,986</u>	7,772	( 2,742)
<u>Surplus (Deficit), Beginning of Year</u>		( 152,572)	( 149,830)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 144,800)</u>	<u>\$( 152,572)</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Indian Band Government - Housing Admin.			
<u>Revenue</u>			
AANDC Fixed Contribution (8692)	\$ 12,791	\$ 12,791	\$ 12,791
AANDC Fixed Contribution (8694)	3,600	3,600	3,600
Canada Mortgage and Housing Corporation	<u>15,000</u>	<u>4,256</u>	<u>2,432</u>
	<u>31,391</u>	<u>20,647</u>	<u>18,823</u>
<u>Expenditures</u>			
Salaries and Benefits	188,828	153,049	145,347
Telephone	<u>-</u>	<u>2,164</u>	<u>1,423</u>
	<u>188,828</u>	<u>155,213</u>	<u>146,770</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ ( 157,437)</u>	( 134,566)	( 127,947)
<u>Surplus (Deficit), Beginning of Year</u>		( 552,479)	( 424,532)
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 687,045)</u>	<u>\$ ( 552,479)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Economic Development -			
<u>Economic Development</u>			
 <u>Revenue</u>			
AANDC Fixed Contribution (8110)	\$ 276,115	\$ 276,115	\$ 276,237
Listuguj Mi'gmaq Development Centre	-	2,183	-
Other Income	<u>33,850</u>	<u>38,539</u>	<u>128,211</u>
	<u>309,965</u>	<u>316,837</u>	<u>404,448</u>
 <u>Expenditures</u>			
Capital Expenditures Out of Operations	2,500	4,200	-
Materials, Supplies and Operational Costs	15,000	8,378	32,873
Professional Services	-	18,960	-
Programs and Projects	211,990	159,065	201,979
Salaries and Benefits	188,100	199,469	172,420
Telephone	<u>1,500</u>	<u>2,250</u>	<u>1,112</u>
	<u>419,090</u>	<u>392,322</u>	<u>408,384</u>
 <u>Surplus (Deficit) for the Year</u>	<u>\$ ( 109,125)</u>	<u>( 75,485)</u>	<u>( 3,936)</u>
 <u>Surplus (Deficit), Beginning of Year</u>		<u>521,817</u>	<u>525,753</u>
 <u>Surplus (Deficit), End of Year</u>		<u>\$ 446,332</u>	<u>\$ 521,817</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Health Services -			
<u>Medical Transportation</u>			
<u>Revenue</u>			
Health Canada	\$ 428,725	\$ 428,725	\$ 411,405
Other Income	-	-	7,500
Recoverable From Health Canada	-	-	117,798
	<u>428,725</u>	<u>428,725</u>	<u>536,703</u>
<u>Expenditures</u>			
Administrative and Operational Supplies	51,753	43,927	90,680
Capital Expenditures Out of Operations	-	-	75,452
Salaries and Benefits	117,264	117,151	132,273
Travel	<u>200,000</u>	<u>238,622</u>	<u>267,004</u>
	<u>369,017</u>	<u>399,700</u>	<u>565,409</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 59,708</u>	29,025	( 28,706)
<u>Surplus (Deficit), Beginning of Year</u>		( 451,162)	( 422,456)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 422,137)</u>	<u>\$( 451,162)</u>
<u>Program:</u>			
Health Services -			
<u>In Home Care Assessment</u>			
<u>Revenue</u>			
Health Canada	\$ 447,860	\$ 447,860	\$ 434,817
Less: Recoverable By Health Canada	-	-	20,571
	<u>447,860</u>	<u>447,860</u>	<u>414,246</u>
<u>Expenditures</u>			
Administration	12,480	12,485	12,185
Capital Expenditures Out of Operations	-	7,813	18,695
Materials, Supplies and Other	77,652	63,501	122,681
Salaries and Benefits	277,872	335,316	265,449
Telephone	3,360	1,738	1,707
Travel	<u>50,772</u>	<u>25,541</u>	<u>12,224</u>
	<u>422,136</u>	<u>446,394</u>	<u>432,941</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 25,724</u>	1,466	( 18,695)
<u>Surplus (Deficit), Beginning of Year</u>		( 99,481)	( 80,786)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 98,015)</u>	<u>\$( 99,481)</u>



LISTUGUJ M'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Health Services -</u>			
<u>HIV/Aids Strategy</u>			
<b>Revenue</b>			
Health Canada	\$ 6,000	\$ 6,000	\$ 6,000
<b>Expenditures</b>			
Project Expenditures	<u>6,000</u>	<u>7,202</u>	<u>6,103</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 1,202)	( 103)
<u>Surplus (Deficit), Beginning of Year</u>		( 4,698)	( 4,595)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 5,900)</u>	<u>\$( 4,698)</u>
<b>Program:</b>			
<u>Health Services -</u>			
<u>Health Services Transfer</u>			
<b>Revenue</b>			
Health Canada	\$ 1,795,291	\$ 1,795,291	\$ 1,771,074
Other Income	<u>65,020</u>	<u>-</u>	<u>-</u>
	<u>1,860,311</u>	<u>1,795,291</u>	<u>1,771,074</u>
<b>Expenditures</b>			
Accreditation	48,984	40,542	48,767
Brighter Futures	148,680	135,235	140,295
Building Healthy Communities	97,860	65,074	84,015
Community Project	119,604	42,095	100,264
Community Health Representative	94,620	89,565	51,355
Community Nursing	302,459	312,766	293,161
Community Wellness NITAP	68,852	81,708	44,366
Drug Awareness	49,992	40,352	33,488
Health Facility Operation	154,572	159,270	140,904
L.S.C.A.T. Coordinator	69,816	74,418	61,650
Management and Support Services	260,760	248,787	253,837
Maternal Child Health	91,010	87,411	62,774
Participation	65,040	54,366	-
Prenatal Nutrition	18,540	13,895	11,945
Professional Services	<u>127,240</u>	<u>105,575</u>	<u>56,300</u>
	<u>1,718,029</u>	<u>1,551,059</u>	<u>1,383,121</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 142,282</u>	244,232	387,953
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,634,989</u>	<u>1,247,036</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,879,221</u>	<u>\$ 1,634,989</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Health Services -			
<u>Environmental Health - Drinking Water</u>			
<u>Revenue</u>			
Health Canada	\$ <u>10,200</u>	\$ <u>10,200</u>	\$ <u>10,200</u>
<u>Expenditures</u>			
Administration	456	452	452
Materials, Supplies and Other	372	1,859	441
Salaries and Benefits	<u>9,360</u>	<u>9,713</u>	<u>9,680</u>
	<u>10,188</u>	<u>12,024</u>	<u>10,573</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>12</u>	( 1,824)	( 373)
<u>Surplus (Deficit), Beginning of Year</u>		( 157)	216
<u>Surplus (Deficit), End of Year</u>		\$( <u>1,981</u> )	\$( <u>157</u> )
Program:			
Health Services -			
<u>Diabetes Initiative</u>			
<u>Revenue</u>			
Health Canada	\$ <u>130,591</u>	\$ <u>130,591</u>	\$ <u>145,319</u>
<u>Expenditures</u>			
Care and Treatment	3,600	101	5,959
Lifestyle and Support	29,000	5,176	8,510
Prevention and Promotion	38,004	71,761	65,822
Salaries and Benefits	49,164	32,185	40,737
Summer Camp	<u>29,673</u>	<u>27,860</u>	<u>25,203</u>
	<u>149,441</u>	<u>137,083</u>	<u>146,231</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>18,850</u> )	( 6,492)	( 912)
<u>Surplus (Deficit), Beginning of Year</u>		( 3,609)	( 2,697)
<u>Surplus (Deficit), End of Year</u>		\$( <u>10,101</u> )	\$( <u>3,609</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Health Services -			
<u>FAS/FAE Initiative</u>			
<u>Revenue</u>			
Health Canada	\$ <u>28,781</u>	\$ <u>28,781</u>	\$ <u>28,781</u>
<u>Expenditures</u>			
Administration	378	1,248	684
Materials, Supplies and Other	12,084	14,649	12,428
Salaries and Benefits	<u>23,421</u>	<u>16,094</u>	<u>15,977</u>
	<u>35,883</u>	<u>31,991</u>	<u>29,089</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>7,102</u> )	( 3,210)	( 308)
<u>Surplus (Deficit), Beginning of Year</u>		( 2,630)	( 2,322)
<u>Surplus (Deficit), End of Year</u>		\$( <u>5,840</u> )	\$( <u>2,630</u> )



LISTUGUJ M'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
<u>Health Services -</u>			
<u>IRS RHSP</u>			
<u>Revenue</u>			
Health Canada	\$ 89,660	\$ 89,660	\$ 98,765
Other Income	-	30,000	-
	<u>89,660</u>	<u>119,660</u>	<u>98,765</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	1,140	-
Materials, Supplies and Other	27,800	20,391	33,228
Professional Services	25,500	11,174	33,635
Salaries and Benefits	6,131	-	7,830
Travel and Workshops	20,585	20,771	24,149
	<u>80,016</u>	<u>53,476</u>	<u>98,842</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 9,644</u>	66,184	( 77)
<u>Surplus (Deficit), Beginning of Year</u>		( 490)	( 413)
<u>Surplus (Deficit), End of Year</u>		<u>\$ 65,694</u>	<u>\$( 490)</u>
<b>Program:</b>			
<u>Health Services -</u>			
<u>Headstart</u>			
<u>Revenue</u>			
Health Canada	\$ 135,890	\$ 135,890	\$ 135,888
<u>Expenditures</u>			
Administration	9,000	9,041	4,331
Capital Expenditures Out of Operations	1,375	-	8,969
Materials, Supplies and Other	12,730	19,372	26,933
Project Expenditures	4,725	-	-
Salaries and Benefits	97,350	97,550	95,875
	<u>125,180</u>	<u>125,963</u>	<u>136,108</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 10,710</u>	9,927	( 220)
<u>Surplus (Deficit), Beginning of Year</u>		3,105	3,325
<u>Surplus (Deficit), End of Year</u>		<u>\$ 13,032</u>	<u>\$ 3,105</u>



LISTUGUJ MIGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
Health Services -			
<u>Oral Health Children's Initiative</u>			
 <u>Revenue</u>			
Health Canada	\$ 20,716	\$ 20,716	\$ 21,316
Other Income	-	4,855	-
	<u>20,716</u>	<u>25,571</u>	<u>21,316</u>
 <u>Expenditures</u>			
Administration	1,080	1,083	542
Materials, Supplies and Other	1,908	-	11,316
Salaries and Benefits	11,712	362	7,071
Travel	4,896	3,740	2,958
	<u>19,596</u>	<u>5,185</u>	<u>21,887</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ 1,120</u>	 20,386	 ( 571)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 955)	 ( 384)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ 19,431</u>	 <u>\$( 955)</u>
 <b>Program:</b>			
Health Services -			
<u>Communicable Disease Control</u>			
 <u>Revenue</u>			
Health Canada	\$ -	\$ -	\$ 16,395
 <u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	650
Materials, Supplies and Other	-	-	14,364
Professional Services	-	-	155
Salaries and Benefits	-	-	1,278
	<u>-</u>	<u>-</u>	<u>16,447</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 -	 ( 52)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 4,556)	 ( 4,504)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$( 4,556)</u>	 <u>\$( 4,556)</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Health Services -			
<u>Health Career Programs - Summer Students</u>			
<u>Revenue</u>			
Health Canada	\$ <u>12,042</u>	\$ <u>12,042</u>	\$ <u>17,348</u>
<u>Expenditures</u>			
Administration	-	-	438
Materials and Supplies	-	-	775
Salaries and Benefits	<u>-</u>	<u>12,994</u>	<u>16,415</u>
	<u>-</u>	<u>12,994</u>	<u>17,628</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>12,042</u>	( 952)	( 280)
<u>Surplus (Deficit), Beginning of Year</u>		( 1,615)	( 1,335)
<u>Surplus (Deficit), End of Year</u>		\$ <u>( 2,567)</u>	\$ <u>( 1,615)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Listuguj Community Safety Strategy</u>			
<u>Revenue</u>			
Government of Canada	\$ 11,373	\$ 11,373	\$ 26,467
<u>Expenditures</u>			
Accounting and Audit	1,000	1,000	-
Administration	943	943	2,406
Capital Expenditures Out of Operations	-	-	559
Materials, Supplies and Other	2,900	4,454	16,898
Salaries and Benefits	6,530	9,171	9,833
	<u>11,373</u>	<u>15,568</u>	<u>29,696</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 4,195)	( 3,229)
<u>Surplus (Deficit), Beginning of Year</u>		( 3,229)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 7,424)</u>	<u>\$( 3,229)</u>
Program:			
Other Programs -			
<u>Chipper Operations</u>			
<u>Revenue</u>			
AVCell	\$ 2,100,000	\$ 1,783,825	\$ 2,540,265
Loan Proceeds	253,249	253,249	-
Proceeds From Sale of Capital Asset	-	120,000	-
Province of Quebec	253,149	253,149	125,000
Other Income	-	57,189	10,212
	<u>2,606,398</u>	<u>2,467,412</u>	<u>2,675,477</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	700,000	629,535	5,043
Insurance	25,000	42,728	56,189
Loan Payments	211,906	148,247	148,247
Materials, Supplies and Other	277,000	140,196	473,219
Repairs and Maintenance	122,000	310,281	126,384
Salaries and Benefits	797,200	790,682	835,807
Telephone	3,600	11,424	5,480
Travel	1,500	21,390	22,453
	<u>2,138,206</u>	<u>2,094,483</u>	<u>1,672,822</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 468,192</u>	372,929	1,002,655
<u>Surplus (Deficit), Beginning of Year</u>		4,852,142	3,849,487
<u>Surplus (Deficit), End of Year</u>		<u>\$ 5,225,071</u>	<u>\$ 4,852,142</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	2013 <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Parental Involvement</u>			
<u>Revenue</u>			
First Nation Education Council	\$ -	\$ -	\$ 26,776
<u>Expenditures</u>			
Administration	-	-	1,339
Materials, Supplies and Other	-	-	25,950
	-	-	27,289
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	( 513)
<u>Surplus (Deficit), Beginning of Year</u>		( 9,287)	( 8,774)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 9,287)</u>	<u>\$( 9,287)</u>
Program:			
Other Programs -			
<u>Restorative Justice Program</u>			
<u>Revenue</u>			
Attorney General of Canada	\$ 16,350	\$ 16,350	\$ 50,328
Listuguj Mi'gmaq Development Centre	-	3,712	9,362
Province of Quebec	16,350	16,350	30,979
	<u>32,700</u>	<u>36,412</u>	<u>90,669</u>
<u>Expenditures</u>			
Accounting and Audit	1,000	1,000	1,000
Materials, Supplies and Other	2,650	6,729	7,163
Salaries and Benefits	14,850	22,357	61,598
Travel and Meetings	14,200	6,905	21,359
	<u>32,700</u>	<u>36,991</u>	<u>91,120</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 579)	( 451)
<u>Surplus (Deficit), Beginning of Year</u>		4,361	4,812
<u>Surplus (Deficit), End of Year</u>		<u>\$ 3,782</u>	<u>\$ 4,361</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
Other Programs -			
<u>McGill University - Subaward Agreement</u>			
 <u>Revenue</u>			
McGill University	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>38,800</u>
 <u>Expenditures</u>			
Project Expenditures	2,520	-	1,404
Salaries and Benefits	<u>113,813</u>	<u>115,435</u>	<u>142,598</u>
	<u>116,333</u>	<u>115,435</u>	<u>144,002</u>
 <u>Surplus (Deficit) Before Transfers</u>	 \$ <u>( 66,333)</u>	 ( 65,435)	 ( 105,202)
 <u>Transfers Between Programs</u>			
Transfer From Other Programs		<u>-</u>	<u>41,657</u>
 <u>Surplus (Deficit) for the Year</u>		 ( 65,435)	 ( 63,545)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 159,110)	 ( 95,565)
 <u>Surplus (Deficit), End of Year</u>		 \$ <u>( 224,545)</u>	 \$ <u>( 159,110)</u>
 <b>Program:</b>			
Other Programs -			
<u>Recreation Coordinator</u>			
 <u>Revenue</u>			
Province of Quebec	\$ 57,100	\$ 57,100	\$ -
Less: Deferred Revenue Current Year	<u>-</u>	<u>28,550</u>	<u>-</u>
	<u>57,100</u>	<u>28,550</u>	<u>-</u>
 <u>Expenditures</u>			
Materials, Supplies and Other	-	1,000	-
Salaries and Benefits	<u>-57,100</u>	<u>27,662</u>	<u>-</u>
	<u>57,100</u>	<u>28,662</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	 \$ <u>-</u>	 ( 112)	 -
 <u>Surplus (Deficit), Beginning of Year</u>		 -	 -
 <u>Surplus (Deficit), End of Year</u>		 \$ <u>( 112)</u>	 \$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Contracting Labour</u>			
<u>Revenue</u>			
Other Income	\$ <u>42,000</u>	\$ <u>41,880</u>	\$ <u>23,112</u>
<u>Expenditures</u>			
Project Expenditures	-	-	3,820
Salaries and Benefits	<u>42,000</u>	<u>41,715</u>	<u>22,241</u>
	<u>42,000</u>	<u>41,715</u>	<u>26,061</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	165	( 2,949)
<u>Surplus (Deficit), Beginning of Year</u>		( 6,530)	( 3,581)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 6,365)</u>	<u>\$( 6,530)</u>
Program:			
Other Programs -			
<u>Diversification of Secondary School Learning Paths</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>7,000</u>	\$ <u>7,000</u>	\$ <u>7,000</u>
<u>Expenditures</u>			
Administration	350	258	350
Materials and Supplies	-	2,241	-
Project Expenditures	-	4,400	6,680
Travel	<u>-</u>	<u>232</u>	<u>-</u>
	<u>350</u>	<u>7,131</u>	<u>7,030</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>6,650</u>	( 131)	( 30)
<u>Surplus (Deficit), Beginning of Year</u>		( 241)	( 211)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 372)</u>	<u>\$( 241)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Fishing Vessel Purchase</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 300,000	\$ 300,000	\$ -
Province of Quebec	-	<u>352,000</u>	-
	<u>300,000</u>	652,000	-
<u>Expenditures</u>			
Capital Expenditures Out of Operations	<u>725,000</u>	<u>725,000</u>	-
<u>Surplus (Deficit) for the Year</u>	\$( <u>425,000</u> )	( 73,000 )	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 73,000 )</u>	<u>\$ -</u>
Program:			
Other Programs -			
<u>Fall Fisheries</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>50,000</u>	\$ <u>50,000</u>	\$ <u>50,000</u>
<u>Expenditures</u>			
Materials, Supplies and Other	3,962	5,374	4,350
Salaries and Benefits	<u>46,040</u>	<u>26,626</u>	<u>45,650</u>
	<u>50,002</u>	<u>32,000</u>	<u>50,000</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>2</u> )	18,000	-
<u>Surplus (Deficit), Beginning of Year</u>		( 437 )	( 437 )
<u>Surplus (Deficit), End of Year</u>		<u>\$ 17,563</u>	<u>\$( 437 )</u>



LISTUGUJ MITGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</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	175,000	175,000
Other Income	-	-	6,779
	<u>605,000</u>	<u>605,000</u>	<u>611,779</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	1,134	54,479
Materials, Supplies and Other	148,292	60,398	51,789
Rent and Services	42,504	-	30,250
Salaries and Benefits	<u>414,204</u>	<u>489,359</u>	<u>483,390</u>
	<u>605,000</u>	<u>550,891</u>	<u>619,908</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	54,109	( 8,129)
<u>Surplus (Deficit), Beginning of Year</u>		( 143,053)	( 134,924)
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 88,944)</u>	<u>\$ ( 143,053)</u>
Program:			
Other Programs -			
<u>N.V.C.A.W.</u>			
<u>Revenue</u>			
Government of Canada	\$ 2,000	\$ 2,000	\$ 8,000
Other Income	-	-	2,020
	<u>2,000</u>	<u>2,000</u>	<u>10,020</u>
<u>Expenditures</u>			
Project Expenditures	<u>2,000</u>	<u>3,607</u>	<u>10,020</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 1,607)	-
<u>Surplus (Deficit), Beginning of Year</u>		-	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 1,607)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Snow Crab Fisheries</u>			
<u>Revenue</u>			
Snow Crab Sales	\$ 4,020,000	\$ 4,159,786	\$ 2,520,844
Fisheries and Oceans Canada	-	-	50,000
Other Income	<u>100,000</u>	<u>132,532</u>	<u>46,200</u>
	<u>4,120,000</u>	<u>4,292,318</u>	<u>2,617,044</u>
<u>Expenditures</u>			
Materials, Supplies and Other	16,164	27,993	29,411
Project Expenditures	1,300,000	1,309,570	606,471
Salaries and Benefits	<u>679,614</u>	<u>732,547</u>	<u>564,762</u>
	<u>1,995,778</u>	<u>2,070,110</u>	<u>1,200,644</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 2,124,222</u>	2,222,208	1,416,400
<u>Surplus (Deficit), Beginning of Year</u>		<u>15,064,639</u>	<u>13,648,239</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 17,286,847</u>	<u>\$ 15,064,639</u>

Program:			
Other Programs -			
<u>Foster Family Allowance</u>			
<u>Revenue</u>			
Government of Canada	\$ <u>190,000</u>	\$ <u>188,329</u>	\$ <u>176,525</u>
<u>Expenditures</u>			
Emergency Expense	88,000	87,894	155,977
Materials, Supplies and Other	36,500	34,987	57,537
Prevention of Placement	<u>65,000</u>	<u>65,448</u>	<u>2,413</u>
	<u>189,500</u>	<u>188,329</u>	<u>215,927</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 500</u>	-	( 39,402)
<u>Surplus (Deficit), Beginning of Year</u>		<u>43,319</u>	<u>82,721</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 43,319</u>	<u>\$ 43,319</u>





LISTUGUJ MITGMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Shrimp Harvesting</u>			
<u>Revenue</u>			
Shrimp Sales	\$ 1,950,000	\$ 2,726,600	\$ 2,068,433
Rental Income	150,000	163,666	406,056
Other Income	-	890	155,427
	<u>2,100,000</u>	<u>2,891,156</u>	<u>2,629,916</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	17,090	28,079
Materials, Supplies and Other	863,444	1,007,313	908,277
Salaries and Benefits	642,492	1,180,818	859,235
	<u>1,505,936</u>	<u>2,205,221</u>	<u>1,795,591</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 594,064</u>	685,935	834,325
<u>Surplus (Deficit), Beginning of Year</u>		<u>4,110,458</u>	<u>3,276,133</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 4,796,393</u>	<u>\$ 4,110,458</u>

Program:			
Other Programs -			
<u>Turbot Project</u>			
<u>Revenue</u>			
Turbot Sales	\$ 50,000	\$ 129,588	\$ 72,744
Other Income	-	3,370	11,050
	<u>50,000</u>	<u>132,958</u>	<u>83,794</u>
<u>Expenditures</u>			
Materials, Supplies and Other	1,000	56,798	-
Salaries and Benefits	13,919	13,196	-
	<u>14,919</u>	<u>69,994</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 35,081</u>	62,964	83,794
<u>Surplus (Deficit), Beginning of Year</u>		<u>278,788</u>	<u>194,994</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 341,752</u>	<u>\$ 278,788</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Inter-Community Harmony</u>			
<u>Revenue</u>			
Province of Quebec	\$ 30,000	\$ 60,000	\$ 20,000
Other Income	50,000	55,899	23,285
Deferred Revenue Previous Year	-	-	24,212
	<u>80,000</u>	<u>115,899</u>	<u>67,497</u>
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>43,373</u>	<u>-</u>
	<u>80,000</u>	<u>72,526</u>	<u>67,497</u>
<u>Expenditures</u>			
Materials, Supplies and Other	27,885	18,840	17,165
Salaries and Benefits	52,114	53,686	53,082
	<u>79,999</u>	<u>72,526</u>	<u>70,247</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>1</u>	-	( 2,750)
<u>Surplus (Deficit), Beginning of Year</u>		<u>8,255</u>	<u>11,005</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 8,255</u>	<u>\$ 8,255</u>
Program:			
Other Programs -			
<u>JKE Quality Homes Inc.</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 33,378
<u>Expenditures</u>			
Salaries and Benefits	-	-	33,378
<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 MIGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>National Police School</u>			
<u>Revenue</u>			
Other Income	\$ 82,116	\$ 108,426	\$ 108,324
<u>Expenditures</u>			
Salaries and Benefits	<u>82,116</u>	<u>122,770</u>	<u>98,730</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 14,344)	9,594
<u>Surplus (Deficit), Beginning of Year</u>		<u>19,659</u>	<u>10,065</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 5,315</u>	<u>\$ 19,659</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS GC MacDonald</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 3,474	\$ 3,474	\$ 40,212
Province of Quebec	23,995	1,835	24,583
Other Income	<u>-</u>	<u>8,923</u>	<u>-</u>
	27,469	14,232	64,795
<u>Expenditures</u>			
Materials, Supplies and Other	<u>70,572</u>	<u>-</u>	<u>71,994</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$( 43,103)</u>	14,232	( 7,199)
<u>Surplus (Deficit), Beginning of Year</u>		( 7,199)	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 7,033</u>	<u>\$( 7,199)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>Forestry Operations</u>			
<u>Revenue</u>			
Province of Quebec	\$ 150,000	\$ 150,050	\$ 119,000
Other Income	-	17,466	85,780
Wood Sold and Contracts	<u>1,448,000</u>	<u>1,227,983</u>	<u>1,003,694</u>
	<u>1,598,000</u>	<u>1,395,499</u>	<u>1,208,474</u>
<u>Expenditures</u>			
Administration	-	-	6,000
Capital Expenditures Out of Operations	-	889	50,803
Materials, Supplies and Services	142,611	204,808	293,946
Repairs and Maintenance	30,000	44,730	39,345
Salaries and Benefits	535,121	568,701	684,142
Transportation	850,000	753,725	415,582
Travel	<u>112,249</u>	<u>64,840</u>	<u>115,553</u>
	<u>1,669,981</u>	<u>1,637,693</u>	<u>1,605,371</u>
<u>Surplus (Deficit) Before Transfers</u>	<u>\$ ( 71,981)</u>	<u>( 242,194)</u>	<u>( 396,897)</u>
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	<u>6,000</u>
<u>Surplus (Deficit) for the Year</u>	-	<u>( 242,194)</u>	<u>( 390,897)</u>
<u>Surplus (Deficit), Beginning of Year</u>	-	<u>( 3,588,489)</u>	<u>( 3,197,592)</u>
<u>Surplus (Deficit), End of Year</u>	-	<u>\$ ( 3,830,683)</u>	<u>\$ ( 3,588,489)</u>
<u>Program:</u>			
Other Programs -			
<u>ALI Online</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ -	\$ 60,740
<u>Expenditures</u>			
Administration	-	-	956
Capital Expenditures Out of Operations	-	-	1,234
Contracts	<u>-</u>	<u>-</u>	<u>58,550</u>
	<u>-</u>	<u>-</u>	<u>60,740</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>-</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, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs - <u>Retail Postal Outlet</u>			
<u>Revenue</u>			
Canada Post Corporation	\$ 62,865	\$ 63,682	\$ 63,182
Sales Revenue	142,000	158,728	152,183
Other Income	-	-	880
	<u>204,865</u>	<u>222,410</u>	<u>216,245</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	400
Heat and Lights	1,026	1,381	1,442
Materials, Supplies and Other	500	376	743
Postal Purchases	136,000	160,266	147,903
Salaries and Benefits	52,031	53,285	57,673
Telephone	500	-	469
	<u>190,057</u>	<u>215,308</u>	<u>208,630</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 14,808</u>	7,102	7,615
<u>Surplus (Deficit), Beginning of Year</u>	-	( 67,791)	( 75,406)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 60,689)</u>	<u>\$( 67,791)</u>
Program:			
Other Programs - <u>Summer Students</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 22,714	\$ 42,425	\$ 19,351
Other Income	-	2,781	3,093
	<u>22,714</u>	<u>45,206</u>	<u>22,444</u>
<u>Expenditures</u>			
Administration	-	-	968
Project Expenditures	50,000	52,386	56,155
Salaries and Benefits	155,836	113,970	124,452
	<u>205,836</u>	<u>166,356</u>	<u>181,575</u>
<u>Surplus (Deficit) Before Transfers</u>	<u>\$( 183,122)</u>	( 121,150)	( 159,131)
<u>Transfers Between Programs</u>			
Transfer From Other Programs		-	16,650
<u>Surplus (Deficit) for the Year</u>		( 121,150)	( 142,481)
<u>Surplus (Deficit), Beginning of Year</u>		( 356,452)	( 213,971)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 477,602)</u>	<u>\$( 356,452)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Education Partnership Program</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>98,427</u>	\$ <u>98,427</u>	\$ <u>-</u>
<u>Expenditures</u>			
Contracts	60,000	61,337	-
Project Expenditures	1,500	700	-
Salaries and Benefits	26,000	28,579	-
Travel and Training	<u>11,775</u>	<u>7,843</u>	<u>-</u>
	<u>99,275</u>	<u>98,459</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>848</u> )	( 32 )	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$( <u>32</u> )	\$ <u>-</u>
Program:			
Other Programs -			
<u>Fisheries Coordinator</u>			
<u>Revenue</u>			
Listuguj Mi'gmaq Development Centre	\$ -	\$ -	\$ 9,533
Other Income	-	2,200	163,455
Loan Proceeds	-	500,000	-
Province of Quebec	-	15,000	-
Proceeds From Sale of Capital Assets	<u>-</u>	<u>10,000</u>	<u>-</u>
	<u>-</u>	<u>527,200</u>	<u>172,988</u>
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>3,750</u>	<u>-</u>
	<u>-</u>	<u>523,450</u>	<u>172,988</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	3,012	106,603
Insurance	20,000	40,238	45,941
Loan Payments	-	21,077	-
Materials, Supplies and Other	41,000	135,239	73,142
Salaries and Benefits	71,509	36,642	68,234
Telephone	15,000	6,146	6,054
Travel and Training	<u>24,650</u>	<u>34,356</u>	<u>18,510</u>
	<u>172,159</u>	<u>276,710</u>	<u>318,484</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>172,159</u> )	246,740	( 145,496 )
<u>Surplus (Deficit), Beginning of Year</u>		( <u>1,028,511</u> )	( <u>883,015</u> )
<u>Surplus (Deficit), End of Year</u>		\$( <u>781,771</u> )	\$( <u>1,028,511</u> )



LISTUGUJ M'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Enhanced First Nation Education Program</u>			
<u>Revenue</u>			
Other Income	\$ 520,000	\$ 492,178	\$ 542,631
<u>Expenditures</u>			
Contracts	41,000	56,049	20,000
Materials and Supplies	-	8,040	11,795
Salaries and Benefits	461,849	431,625	452,674
Travel and Workshops	-	6,188	10,684
	<u>502,849</u>	<u>501,902</u>	<u>495,153</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>17,151</u>	( 9,724)	47,478
<u>Surplus (Deficit), Beginning of Year</u>		<u>231,178</u>	<u>183,700</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 221,454</u>	<u>\$ 231,178</u>
Program:			
Other Programs -			
<u>Section 95 Housing Program</u>			
<u>Revenue</u>			
Rental Income	\$ -	\$ 242,358	\$ 228,716
CMHC Subsidy	-	311,648	293,695
Other Income	-	5,750	-
	<u>-</u>	<u>559,756</u>	<u>522,411</u>
<u>Expenditures</u>			
Mortgage Payments	-	318,785	303,449
Other	-	254,009	271,302
	<u>-</u>	<u>572,794</u>	<u>574,751</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	( 13,038)	( 52,340)
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 384,939)</u>	<u>( 332,599)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$( 397,977)</u>	<u>\$( 384,939)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Day Care Centre</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 105,272	\$ 105,272	\$ 98,521
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>2,172</u>	<u>-</u>
	<u>105,272</u>	<u>103,100</u>	<u>98,521</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	9,925	-
Materials, Supplies and Other	55,072	45,448	93,569
Salaries and Benefits	<u>50,200</u>	<u>47,727</u>	<u>4,982</u>
	<u>105,272</u>	<u>103,100</u>	<u>98,551</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	( 30)
<u>Surplus (Deficit), Beginning of Year</u>		<u>3,711</u>	<u>3,741</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 3,711</u>	<u>\$ 3,711</u>
Program:			
Other Programs -			
<u>Mussel Farm</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 80,000	\$ 80,000	\$ 30,000
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	3,850	2,608
Insurance	5,736	4,919	4,919
Materials, Supplies and Other	19,000	17,394	24,789
Salaries and Benefits	<u>38,941</u>	<u>5,732</u>	<u>-</u>
	<u>63,677</u>	<u>31,895</u>	<u>32,316</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 16,323</u>	48,105	( 2,316)
<u>Surplus (Deficit), Beginning of Year</u>		( 115,700)	( 113,384)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 67,595)</u>	<u>\$( 115,700)</u>





LISTUGUJ M'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Continuing Education</u>			
<u>Revenue</u>			
Eastern Shores	\$ 15,000	\$ -	\$ -
Other Income	<u>32,292</u>	<u>36,298</u>	<u>50,295</u>
	<u>47,292</u>	<u>36,298</u>	<u>50,295</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	4,883	4,553	4,869
Heat and Lights	13,500	23,180	14,160
Insurance	1,100	4,461	4,864
Materials, Supplies and Other	5,000	42,990	14,484
Salaries and Benefits	<u>26,712</u>	<u>27,207</u>	<u>26,990</u>
	<u>51,195</u>	<u>102,391</u>	<u>65,367</u>
<u>Surplus (Deficit) Before Transfers</u>	( 3,903)	( 66,093)	( 15,072)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>18,744</u>	<u>-</u>	<u>18,750</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 14,841</u>	( 66,093)	3,678
<u>Surplus (Deficit), Beginning of Year</u>		( 30,397)	( 34,075)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 96,490)</u>	<u>\$( 30,397)</u>
Program:			
Other Programs -			
<u>Participation</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 49,335
<u>Expenditures</u>			
Administration	-	-	1,690
Capital Expenditures Out of Operations	-	-	6,890
Project Expenditures	-	-	24,326
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>16,429</u>
	<u>-</u>	<u>-</u>	<u>49,335</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit), Beginning of Year</u>		( 104,734)	( 104,734)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 104,734)</u>	<u>\$( 104,734)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Smolt Wheel</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 125,000	\$ 125,000	\$ 125,000
Other Income	-	6,495	-
	<u>125,000</u>	<u>131,495</u>	<u>125,000</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	995	3,940
Materials, Supplies and Other	19,948	4,011	16,700
Salaries and Benefits	<u>105,052</u>	<u>112,624</u>	<u>104,466</u>
	<u>125,000</u>	<u>117,630</u>	<u>125,106</u>
<u>Surplus (Deficit) for the Year</u>	\$ -	13,865	( 106)
<u>Surplus (Deficit), Beginning of Year</u>		( 28,232)	( 28,126)
<u>Surplus (Deficit), End of Year</u>		\$( 14,367)	\$( 28,232)
<u>Program:</u>			
<u>Other Programs -</u>			
<u>DFO AICFI Business Development Planning</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 156,207	\$ 156,207	\$ 205,817
<u>Expenditures</u>			
Consulting	-	10,000	10,105
Materials and Supplies	5,000	4,300	3,944
Salaries and Benefits	167,670	179,333	145,122
Travel and Training	-	475	463
	<u>172,670</u>	<u>194,108</u>	<u>159,634</u>
<u>Surplus (Deficit) for the Year</u>	\$( 16,463)	( 37,901)	46,183
<u>Surplus (Deficit), Beginning of Year</u>		108,335	62,152
<u>Surplus (Deficit), End of Year</u>		\$ 70,434	\$ 108,335



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>    DFO AICFI CFDOS Equipment</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 5,865	\$ 5,865	\$ -
Province of Quebec	<u>-</u>	<u>3,099</u>	<u>-</u>
	5,865	8,964	-
<u>Expenditures</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 5,865</u>	8,964	-
<u>Surplus (Deficit), Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 8,964</u>	<u>\$ -</u>
<u>Program:</u>			
Other Programs -			
<u>    F.N.S.S.P</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>350,904</u>	\$ <u>350,904</u>	\$ <u>280,804</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	30,000	62,497	46,049
Contracts	45,700	48,703	65,171
Materials, Supplies and Other	36,572	6,247	21,153
Salaries and Benefits	<u>247,821</u>	<u>255,303</u>	<u>161,579</u>
	<u>360,093</u>	<u>372,750</u>	<u>293,952</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ ( 9,189)</u>	( 21,846)	( 13,148)
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 17,771)</u>	<u>( 4,623)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ ( 39,617)</u>	<u>\$ ( 17,771)</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Special Education Services</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 520,125	\$ 520,125	\$ 497,405
Other Income	-	3,845	-
	<u>520,125</u>	<u>523,970</u>	<u>497,405</u>
<u>Expenditures</u>			
Administration	26,060	26,006	24,870
Capital Expenditures Out of Operations	-	3,470	-
Contracts	13,000	13,509	22,396
Materials, Supplies and Other	6,000	2,716	5,362
Salaries and Benefits	<u>475,065</u>	<u>522,542</u>	<u>484,037</u>
	<u>520,125</u>	<u>568,243</u>	<u>536,665</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	( 44,273)	( 39,260)
<u>Surplus (Deficit), Beginning of Year</u>		( 81,536)	( 42,276)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 125,809)</u>	<u>\$( 81,536)</u>
Program:			
Other Programs -			
<u>Career Promotion and Awareness</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 4,990	\$ 4,990	\$ 2,123
<u>Expenditures</u>			
Administration	432	250	106
Project Expenditures	<u>4,500</u>	<u>4,448</u>	<u>2,078</u>
	<u>4,932</u>	<u>4,698</u>	<u>2,184</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 58</u>	292	( 61)
<u>Surplus (Deficit), Beginning of Year</u>		( 3,191)	( 3,130)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 2,899)</u>	<u>\$( 3,191)</u>



LISTUGUJ M'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>New Paths For Education</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>156,163</u>	\$ <u>156,163</u>	\$ <u>81,797</u>
<u>Expenditures</u>			
Administration	4,584	7,808	4,090
Capital Expenditures Out of Operations	-	4,492	-
Materials, Supplies and Other	25	17,990	-
Salaries and Benefits	86,850	101,397	102,987
Travel	-	<u>24,292</u>	-
	<u>91,459</u>	<u>155,979</u>	<u>107,077</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>64,704</u>	184	( 25,280)
<u>Surplus (Deficit), Beginning of Year</u>		( 102,514)	( 77,234)
<u>Surplus (Deficit), End of Year</u>		\$( <u>102,330</u> )	\$( <u>102,514</u> )
<u>Program:</u>			
Other Programs -			
<u>Leased Houses</u>			
<u>Revenue</u>			
Rental Income	\$ <u>840,000</u>	\$ <u>750,000</u>	\$ <u>710,325</u>
<u>Expenditures</u>			
Insurance	60,000	66,988	52,558
Loan Payments	<u>1,080,000</u>	<u>1,212,984</u>	<u>1,196,004</u>
	<u>1,140,000</u>	<u>1,279,972</u>	<u>1,248,562</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>300,000</u> )	( 529,972)	( 538,237)
<u>Surplus (Deficit), Beginning of Year</u>		( 1,729,431)	( 1,191,194)
<u>Surplus (Deficit), End of Year</u>		\$( <u>2,259,403</u> )	\$( <u>1,729,431</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Program:</b>			
Other Programs -			
<u>Police Operations</u>			
 <b><u>Revenue</u></b>			
Tripartite Agreement			
Solicitor General	\$ 651,389	\$ 651,389	\$ 651,389
Province of Quebec	601,284	601,283	601,283
Loan Proceeds	-	84,964	37,934
Government of Canada	51,739	51,743	51,742
Other Income	<u>60,000</u>	<u>119,700</u>	<u>122,089</u>
	<u>1,364,412</u>	<u>1,509,079</u>	<u>1,464,437</u>
 <b><u>Expenditures</u></b>			
Capital Expenditures Out of Operations	30,000	90,140	59,534
Equipment Leasing and Maintenance	20,500	16,333	15,518
Heat and Lights	12,492	32,742	18,081
Insurance	20,000	29,537	23,986
Loan Payments	217,175	56,752	243,005
Materials, Supplies and Other	129,109	338,483	138,466
Salaries and Benefits	806,500	1,070,288	875,812
Telephone	15,000	10,281	12,756
Uniforms	15,000	17,389	4,091
Vehicle Operating and Travel	79,609	75,337	83,285
Workshops, Seminars and Training	<u>27,500</u>	<u>12,318</u>	<u>10,750</u>
	<u>1,372,885</u>	<u>1,749,600</u>	<u>1,485,284</u>
 <b><u>Surplus (Deficit) for the Year</u></b>	 \$ <u>( 8,473)</u>	 ( 240,521)	 ( 20,847)
 <b><u>Surplus (Deficit), Beginning of Year</u></b>		 ( <u>643,238</u> )	 ( <u>622,391</u> )
 <b><u>Surplus (Deficit), End of Year</u></b>		 \$ <u>( 883,759)</u>	 \$ <u>( 643,238)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>FNEC ISSP</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>64,186</u>	\$ <u>64,186</u>	\$ <u>66,611</u>
<u>Expenditures</u>			
Administration	-	3,209	4,441
Contracts	-	-	33,980
Materials, Supplies and Other	-	778	10,550
Salaries and Benefits	-	64,096	-
Rent	-	-	18,750
	<u>-</u>	<u>68,083</u>	<u>67,721</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>64,186</u>	( 3,897)	( 1,110)
<u>Surplus (Deficit), Beginning of Year</u>		( 6,768)	( 5,658)
<u>Surplus (Deficit), End of Year</u>		\$ ( <u>10,665</u> )	\$ ( <u>6,768</u> )
Program:			
Other Programs -			
<u>Bingo Operations</u>			
<u>Revenue</u>			
Games and Canteen Sales	\$ 850,000	\$ 1,303,805	\$ 1,479,385
Less: Cost of Sales	<u>667,000</u>	<u>1,104,871</u>	<u>1,256,876</u>
	183,000	198,934	222,509
<u>Add: Hall Rentals and Other</u>	<u>4,537</u>	<u>11,705</u>	<u>7,373</u>
	<u>187,537</u>	<u>210,639</u>	<u>229,882</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	42,952	975
Heat and Lights	4,200	17,001	12,543
Materials, Supplies and Other	49,137	86,687	114,540
Repairs and Maintenance	1,200	8,080	4,645
Salaries and Benefits	<u>83,000</u>	<u>111,000</u>	<u>82,071</u>
	<u>137,537</u>	<u>265,720</u>	<u>214,774</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>50,000</u>	( 55,081)	15,108
<u>Surplus (Deficit), Beginning of Year</u>		( 302,468)	( 317,576)
<u>Surplus (Deficit), End of Year</u>		\$ ( <u>357,549</u> )	\$ ( <u>302,468</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>Noon Day Lunch Program</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 10,100	\$ 10,000
<u>Expenditures</u>			
Materials, Supplies and Other	118,514	108,253	110,361
Salaries and Benefits	<u>84,409</u>	<u>87,324</u>	<u>74,177</u>
	<u>202,923</u>	<u>195,577</u>	<u>184,538</u>
<u>Surplus (Deficit) Before Transfers</u>	( 202,923)	( 185,477)	( 174,538)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>186,924</u>	<u>184,337</u>	<u>174,538</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>15,999</u> )	( 1,140)	-
<u>Surplus (Deficit), Beginning of Year</u>		( 104,122)	( 104,122)
<u>Surplus (Deficit), End of Year</u>		\$( <u>105,262</u> )	\$( <u>104,122</u> )
<u>Program:</u>			
Other Programs -			
<u>Quebec Work Integration</u>			
<u>Revenue</u>			
Province of Quebec	\$ 90,000	\$ 93,823	\$ 63,974
<u>Expenditures</u>			
Salaries and Benefits	<u>158,100</u>	<u>179,535</u>	<u>114,811</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>68,100</u> )	( 85,712)	( 50,837)
<u>Surplus (Deficit), Beginning of Year</u>		( 152,458)	( 101,621)
<u>Surplus (Deficit), End of Year</u>		\$( <u>238,170</u> )	\$( <u>152,458</u> )





LISTUGUJ MITGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	2013 Budget	2013	2012
<b>Program:</b>			
Other Programs -			
<u>Science and Technology</u>			
<b>Revenue</b>			
First Nation Education Council	\$ 4,232	\$ 4,232	\$ 3,627
<b>Expenditures</b>			
Administration	258	212	181
Capital Expenditures Out of Operations	-	-	630
Materials, Supplies and Other	<u>3,893</u>	<u>3,897</u>	<u>4,747</u>
	<u>4,151</u>	<u>4,109</u>	<u>5,558</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ 81</u>	123	( 1,931)
<b>Surplus (Deficit), Beginning of Year</b>		( 6,798)	( 4,867)
<b>Surplus (Deficit), End of Year</b>		<u>\$( 6,675)</u>	<u>\$( 6,798)</u>
<b>Program:</b>			
Other Programs -			
<u>DFO AICFI 2.4 Training</u>			
<b>Revenue</b>			
Fisheries and Oceans Canada	\$ 35,339	\$ 35,339	\$ 20,496
<b>Expenditures</b>			
Training	<u>35,339</u>	<u>31,732</u>	<u>20,496</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ -</u>	3,607	-
<b>Surplus (Deficit), Beginning of Year</b>		-	-
<b>Surplus (Deficit), End of Year</b>		<u>\$ 3,607</u>	<u>\$ -</u>
<b>Program:</b>			
Other Programs -			
<u>Asthma Society Phase II</u>			
<b>Revenue</b>			
Other Income	\$ -	\$ -	\$ 32,763
<b>Expenditures</b>			
Project Expenditures	-	-	1,448
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>31,432</u>
	<u>-</u>	<u>-</u>	<u>32,880</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ -</u>	-	( 117)
<b>Surplus (Deficit), Beginning of Year</b>		( 117)	-
<b>Surplus (Deficit), End of Year</b>		<u>\$( 117)</u>	<u>\$( 117)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</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>			
Capital Expenditures Out of Operations	-	-	615
Materials and Supplies	5,000	2,347	4,133
Salaries and Benefits	<u>114,750</u>	<u>103,030</u>	<u>124,617</u>
	<u>119,750</u>	<u>105,377</u>	<u>129,365</u>
<u>Surplus (Deficit) Before Transfers</u>	\$( <u>19,550</u> )	( 3,737)	( 27,725)
<u>Transfers Between Programs</u>			
Transfer From Other Programs		-	<u>3,900</u>
<u>Surplus (Deficit) for the Year</u>		( 3,737)	( 23,825)
<u>Surplus (Deficit), Beginning of Year</u>		( 149,813)	( 125,988)
<u>Surplus (Deficit), End of Year</u>		\$( <u>153,550</u> )	\$( <u>149,813</u> )
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Community Reinvestments</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ <u>1,416</u>	\$ <u>1,100</u>
<u>Expenditures</u>			
Materials, Supplies and Other	25,000	354	185
Salaries and Benefits (Recovered)	<u>300,000</u>	<u>177,057</u>	( 36,872)
	<u>325,000</u>	<u>177,411</u>	( 36,687)
<u>Surplus (Deficit) for the Year</u>	\$( <u>325,000</u> )	( 175,995)	37,787
<u>Surplus (Deficit), Beginning of Year</u>		( 3,306,514)	( 3,344,301)
<u>Surplus (Deficit), End of Year</u>		\$( <u>3,482,509</u> )	\$( <u>3,306,514</u> )



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>Professional Development</u>			
<u>Revenue</u>			
First Nation Education Council	\$ -	\$ -	\$ 14,751
<u>Expenditures</u>			
Administration	-	-	738
Training	-	-	14,051
	<u>-</u>	<u>-</u>	<u>14,789</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	( 38)
<u>Surplus (Deficit), Beginning of Year</u>		( 6,001)	( 5,963)
<u>Surplus (Deficit), End of Year</u>		<u>\$( 6,001)</u>	<u>\$( 6,001)</u>

Program:  
    Other Programs -  
    DFO AICFI CFDOS UGJIT SMAGNISG

<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 3,879	\$ 3,879	\$ 196,427
Province of Quebec	<u>117,208</u>	<u>2,049</u>	<u>114,838</u>
	121,087	5,928	311,265
<u>Expenditures</u>			
Materials and Supplies	<u>344,730</u>	<u>12,344</u>	<u>345,850</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$( 223,643)</u>	( 6,416)	( 34,585)
<u>Surplus (Deficit), Beginning of Year</u>		( 34,585)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 41,001)</u>	<u>\$( 34,585)</u>



LISTUGUJ MITGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
Program:			
Other Programs -			
<u>DFO AICFI CFDOS M81</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 41,462	\$ 41,462	\$ 37,930
Province of Quebec	<u>11,728</u>	<u>21,903</u>	<u>12,198</u>
	53,190	63,365	50,128
<u>Expenditures</u>			
Materials and Supplies	<u>54,450</u>	<u>75,976</u>	<u>55,698</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>1,260</u> )	( 12,611)	( 5,570)
<u>Surplus (Deficit), Beginning of Year</u>		<u>15,353</u>	<u>20,923</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 2,742</u>	<u>\$ 15,353</u>
Program:			
Other Programs -			
<u>DFO AICFI CFDOS Marie Simon</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 15,576	\$ 15,576	\$ 44,251
Province of Quebec	<u>26,404</u>	<u>8,229</u>	<u>23,476</u>
	41,980	23,805	67,727
<u>Expenditures</u>			
Materials and Supplies	<u>77,660</u>	<u>35,570</u>	<u>75,252</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>35,680</u> )	( 11,765)	( 7,525)
<u>Surplus (Deficit), Beginning of Year</u>		<u>( 47,179)</u>	<u>( 39,654)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$( 58,944)</u>	<u>\$( 47,179)</u>



LISTUGUJ M'GMAO GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS John Duncan</u>			
 <u>Revenue</u>			
Fisheries and Oceans Canada	\$ 36,015	\$ 36,015	\$ 36,412
Province of Quebec	<u>40,617</u>	<u>19,026</u>	<u>46,830</u>
	76,632	55,041	83,242
 <u>Expenditures</u>			
Materials and Supplies	<u>84,891</u>	<u>60,644</u>	<u>92,491</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ ( 8,259)</u>	 ( 5,603)	 ( 9,249)
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 20,949)	 ( 11,700)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ ( 26,552)</u>	 <u>\$ ( 20,949)</u>
 <u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS Claude Martin</u>			
 <u>Revenue</u>			
Fisheries and Oceans Canada	\$ 8,819	\$ 8,819	\$ -
Province of Quebec	<u>-</u>	<u>4,659</u>	<u>-</u>
	8,819	13,478	-
 <u>Expenditures</u>			
Materials and Supplies	<u>-</u>	<u>14,976</u>	<u>-</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ 8,819</u>	 ( 1,498)	 -
 <u>Surplus (Deficit), Beginning of Year</u>		 ( 45,329)	 ( 45,329)
 <u>Surplus (Deficit), End of Year</u>		 <u>\$ ( 46,827)</u>	 <u>\$ ( 45,329)</u>



LISTUGUJ MTGMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS John Peter</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 9,324
<u>Expenditures</u>			
	-	-	-
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	-	9,324
<u>Surplus (Deficit), Beginning of Year</u>		<u>9,324</u>	-
<u>Surplus (Deficit), End of Year</u>		<u>\$ 9,324</u>	<u>\$ 9,324</u>
<u>Program:</u>			
Other Programs -			
<u>DFO ACIFI Mussel Farm</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 150,822	\$ 150,822	\$ 214,790
Province of Quebec	-	-	147,300
	<u>150,822</u>	<u>150,822</u>	<u>362,090</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	25,250
Materials, Supplies and Other	56,000	56,048	310,489
Repairs and Maintenance	13,500	-	26,530
Salaries and Benefits	<u>65,000</u>	<u>73,796</u>	<u>68,821</u>
	<u>134,500</u>	<u>129,844</u>	<u>431,090</u>
<u>Surplus (Deficit) Before Transfers</u>	<u>\$ - 16,322</u>	20,978	( 69,000)
<u>Transfers Between Programs</u>			
Transfer From Other Programs		-	<u>15,000</u>
<u>Surplus (Deficit) for the Year</u>		20,978	( 54,000)
<u>Surplus (Deficit), Beginning of Year</u>		( 54,000)	-
<u>Surplus (Deficit), End of Year</u>		<u>\$( 33,022)</u>	<u>\$( 54,000)</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Statement of Revenue and Expenditures  
For The Year Ended March 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u>	<u>2012</u>
<u>Program:</u>			
Other Programs -			
<u>DFO AICFI CFDOS Cape May</u>			
 <u>Revenue</u>			
Fisheries and Oceans Canada	\$ 4,910	\$ 4,910	\$ 29,905
Province of Quebec	<u>17,844</u>	<u>2,594</u>	<u>21,126</u>
	22,754	7,504	51,031
 <u>Expenditures</u>			
Materials, Supplies and Other	<u>52,483</u>	<u>10,301</u>	<u>56,701</u>
<u>Surplus (Deficit) for the Year</u>	\$( <u>29,729</u> )	( 2,797)	( 5,670)
<u>Surplus (Deficit), Beginning of Year</u>		( 5,670)	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		\$( <u>8,467</u> )	\$( <u>5,670</u> )
 <u>Program:</u>			
Other Programs -			
<u>Non-Operating Prior Year Programs</u>			
 <u>Revenue</u>			
	\$ -	\$ -	\$ -
 <u>Expenditures</u>			
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	-	-
<u>Surplus (Deficit), Beginning of Year</u>		( 8,148,130)	( 8,148,130)
<u>Surplus (Deficit), End of Year</u>		\$( <u>8,148,130</u> )	\$( <u>8,148,130</u> )



LISTUGUJ M'GMAQ GOVERNMENT  
Consolidated Statement of Cash Flow  
For The Year Ended March 31, 2013

	<u>2013</u>	(Restated) <u>2012</u>
<u>Cash Flows From Operating Activities</u>		
Cash Receipts From Funding Agreements	\$ 48,750,416	\$ 40,201,912
Cash Paid to Suppliers and Employees	( 38,594,967)	( 33,724,711)
Interest Paid	( 122,314)	( 132,898)
	<u>10,033,135</u>	<u>6,344,303</u>
<u>Cash Flows From Financing Activities</u>		
Proceeds From Long Term Debt	2,678,213	1,446,934
Principal Repayment of Long Term Debt	( 2,807,658)	( 1,655,953)
Increase in Reserve for Future Funding	17,700	51,876
Increase (Repayment) of Line of Credit	445,000	( 115,000)
Increase in Funded Reserves	87,300	77,899
Increase in Contributed Surplus	154,563	159,294
CMHC Prior Year Adjustment	( 26,717)	( 50,708)
	<u>548,401</u>	<u>( 85,658)</u>
<u>Cash Flows From Investing Activities</u>		
Acquisition of Capital Assets	( 10,720,642)	( 6,352,644)
Increase in Long Term Receivables	( 211,226)	( 290,334)
Increase in Investment	( 100)	-
	<u>( 10,931,968)</u>	<u>( 6,642,978)</u>
<u>Decrease in Cash and Cash Equivalents</u>	( 350,432)	( 384,333)
<u>Cash and Cash Equivalents (Deficiency), Beginning of Year</u>	( 1,179,303)	( 794,970)
<u>Cash and Cash Equivalents (Deficiency), End of Year (Note 15)</u>	<u>\$( 1,529,735)</u>	<u>\$( 1,179,303)</u>





LISTUGUJ MI'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

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 dated February 2011 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 MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

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, 2013

	<u>2013</u>	<u>2012</u>
<b>2. <u>Accounts Receivable</u></b>		
Accounts Receivable	\$ 9,399,518	\$ 7,580,636
Receivable from AANDC - Contributions	766,231	1,066,077
Receivable from AANDC - Other	<u>1,180,654</u>	<u>1,871,812</u>
	<u>\$ 11,346,403</u>	<u>\$ 10,518,525</u>
<b>3. <u>Long Term Receivables</u></b>		
Mortgage Receivable, 4%, repayable in equal weekly instalments of \$114.70, principal and interest	\$ -	\$ 2,754
Mortgage Receivable, 4%, repayable in equal weekly instalments of \$109.76, principal and interest	2,717	2,717
Mortgage Receivable, 4%, repayable in equal weekly instalments of \$91.12, principal and interest	11,295	10,853
Mortgage Receivable, no repayment terms determined as at March 31, 2013	66,334	66,334
Mortgage Receivable, no repayment terms determined as at March 31, 2013	12,600	12,600
Lease to Own Housing Rents Receivable	<u>2,349,597</u>	<u>2,136,059</u>
	<u>\$ 2,442,543</u>	<u>\$ 2,231,317</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

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 \$99,620 (\$99,620 in 2012).

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 \$380 (\$380 in 2012).

5. Investment

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

6. Deferred Revenue

	<u>2013</u>	<u>2012</u>
CMHC RRAP (Page 35)	\$ 52,975	\$ -
Recreation Coordinator (Page 58)	28,550	-
Inter-Community Harmony (Page 64)	43,373	-
Fisheries Coordinator (Page 68)	3,750	-
Day Care Centre (Page 70)	<u>2,172</u>	<u>-</u>
	<u>\$ 130,820</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
<b>7. <u>Long Term Debt</u></b>		
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 97)	\$ 3,036,807	\$ 3,336,807
RBC Mortgage, 5.75%, repayable in equal monthly instalments of \$682, principal and interest, due in February 2014, secured by a ministerial guarantee (#30961)	49,047	54,245
RBC Mortgage, 5.75%, repayable in equal monthly instalments of \$1,669, principal and interest, due in February 2014, secured by a ministerial guarantee (#31052)	82,627	97,447
RBC Mortgage, 5.75%, repayable in equal monthly instalments of \$852, principal and interest, due in February 2014, secured by a ministerial guarantee (#31138)	72,816	78,666
RBC Mortgage, 5.75%, repayable in equal monthly instalments of \$2,215, principal and interest, due in February 2014, secured by a ministerial guarantee (#31222)	167,766	184,173
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)	133,699	148,329
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)	165,157	177,800
CMHC Mortgage, 1.53%, repayable in equal monthly instalments of \$1,240, principal and interest, due in December 2015, secured by a ministerial guarantee (#31557)	<u>182,406</u>	<u>192,895</u>
Balance Carried Forward	<u>3,890,325</u>	<u>4,270,362</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
7. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 3,890,325	\$ 4,270,362
CMHC Mortgage, 3.16%, repayable in equal monthly instalments of \$1,495, principal and interest, due in June 2013, secured by a ministerial guarantee (#31558)	203,956	215,310
CMHC Mortgage, 2.69%, repayable in equal monthly instalments of \$577, principal and interest, due in August 2015, secured by a ministerial guarantee (#31718)	87,070	91,609
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)	180,839	190,265
CMHC Mortgage, 2.63%, repayable in equal monthly instalments of \$894, principal and interest, due in June 2016, secured by a ministerial guarantee (#31780)	141,253	148,192
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)	317,280	331,389
CMHC Mortgage, 3.47%, repayable in equal monthly instalments of \$1,699, principal and interest, due in June 2013, secured by a ministerial guarantee (#31914)	269,743	280,650
CMHC Mortgage, 3.47%, repayable in equal monthly instalments of \$604, principal and interest, due in June 2013, secured by a ministerial guarantee (#31943)	95,880	99,758
CMHC Mortgage, 3.47%, repayable in equal monthly instalments of \$1,318, principal and interest, due in June 2013, secured by a ministerial guarantee (#31980)	<u>209,283</u>	<u>217,746</u>
Balance Carried Forward	<u>5,395,629</u>	<u>5,845,281</u>



LISTUGUJ M'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
<b>7. Long Term Debt (Cont'd)</b>		
Balance Brought Forward	\$ 5,395,629	\$ 5,845,281
CMHC Mortgage, 3.13%, repayable in equal monthly instalments of \$849, principal and interest, due in June 2015, secured by a ministerial guarantee (#32133)	151,504	156,896
CMHC Mortgage, 3.13%, repayable in equal monthly instalments of \$1,728, principal and interest, due in June 2015, secured by a ministerial guarantee (#32134)	329,856	340,178
CMHC Mortgage, 3.13%, repayable in equal monthly instalments of \$883, principal and interest, due in June 2015, secured by a ministerial guarantee (#32169)	168,588	173,863
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)	301,485	311,549
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,140, principal and interest, due in April 2017	243,357	252,908
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$1,140, principal and interest, due in August 2017	253,885	289,000
RBC Loan, 5.75%, repayable in equal monthly instalments of \$5,661, principal and interest, due in February 2014, secured by a ministerial guarantee (#31566)	253,995	305,687
RBC Loan, prime rate plus 2.85%, repayable in monthly instalments of \$5,878, principal and interest, due in March 2014	634,812	705,346
RBC Capital Lease, 5.02%, repayable in equal monthly instalments of \$1,137, principal and interest, due in June 2014	<u>17,606</u>	<u>30,108</u>
Balance Carried Forward	<u>7,750,717</u>	<u>8,410,816</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
<b>7. Long Term Debt (Cont'd)</b>		
Balance Brought Forward	\$ 7,750,717	\$ 8,410,816
RBC Capital Lease, 4.74%, repayable in equal monthly instalments of \$5,401, principal and interest, due in August 2016	204,767	258,949
RBC Loan, 5.45%, repayable in equal monthly instalments of \$4,454, principal and interest, due in September 2014, secured by a ministerial guarantee (#32135)	664,124	680,873
RBC Loan, Prime Plus 2.85%, repayable in annual instalments of \$100,000, principal plus interest, due in April 2013	100,000	200,000
RBC Loan, 5.45%, repayable in equal monthly instalments of \$6,012, principal and interest, due in May 2014, secured by a ministerial guarantee (#31672)	375,562	425,727
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)	636,193	706,915
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 January 2013	235,495	323,556
RBC Loan, Prime Plus 2.85%, repayable in equal weekly instalments of \$1,445, principal plus interest, due in July 2015	172,000	247,140
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)	777,625	850,365
RBC Loan, 3%, repayable in equal monthly instalments of \$6,914, principal and interest, due in December 2017, secured by a ministerial guarantee (#31981)	1,235,256	1,271,718
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>617,249</u>	<u>634,309</u>
Balance Carried Forward	<u>12,768,988</u>	<u>14,010,368</u>





LISTUGUJ MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
7. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 12,768,988	\$ 14,010,368
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)	804,964	829,009
RBC Loan, repaid during the year	-	675,000
RBC Loan, 5.75%, repayable in equal monthly instalments of \$6,202, principal and interest, due in February 2014	339,108	392,344
RBC Capital Lease, 8.71%, repayable in equal monthly instalments of \$1,161, principal and interest, due in May 2015	28,515	-
RBC Loan, Prime Plus 2.85%, repayable in equal monthly instalments of \$2,042, principal and interest, due in August 2013	100,223	118,281
RBC Loan, 6.40%, repayable in equal monthly instalments of \$3,278, principal and interest, due in September 2013, secured by a ministerial guarantee (#32060)	443,542	454,196
RBC Loan, 6.15%, repayable in equal monthly instalments of \$4,575, principal and interest, due in October 2013, secured by a ministerial guarantee (#32070)	629,118	644,903
RBC Loan, Prime plus 2.85%, repayable in equal monthly instalments of \$5,000, plus interest, due in April 2014	65,000	125,000
RBC Loan, 6.4%, repayable in equal monthly instalments of \$1,405, principal and interest, due in April 2014, secured by a ministerial guarantee (#32107)	<u>194,434</u>	<u>198,696</u>
Balance Carried Forward	<u>15,373,892</u>	<u>17,447,797</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
7. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 15,373,892	\$ 17,447,797
RBC Capital Lease, 4.5%, repayable in equal monthly instalments of \$1,377, principal and interest, due in July 2015	36,536	-
RBC Capital Lease, 4.91%, repayable in equal monthly payments of \$4,769, principal and interest, due in 2018	253,249	-
GMAC Loan, 0%, repaid during the year	-	2,036
GMAC Loan, 0%, repaid during the year	-	2,036
GMAC Loan, 0%, repaid during the year	-	2,036
RBC Capital Lease, 6.07%, repayable in equal monthly instalments of \$4,309, principal and interest, due in May 2015	104,965	149,103
RBC Capital Lease, 5.58%, repayable in equal monthly instalments of \$1,706, principal and interest, due in April 2013	1,699	21,520
RBC Capital Lease, 5.13%, repayable in equal monthly instalments of \$8,045, principal and interest, due in September 2016	233,310	329,853
RBC Loan, 5.1%, repayable in equal monthly instalments of \$5,384, principal and interest, due in November 2015	858,243	878,507
RBC Loan, prime plus 2.85%, repayable in equal monthly instalments of \$8,930, principal plus interest, due in March 2016	<u>535,680</u>	<u>642,840</u>
Balance Carried Forward	<u>17,397,574</u>	<u>19,475,728</u>



LISTUGUJ MI'GMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
7. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 17,397,574	\$ 19,475,728
RBC Loan, Prime Plus 2.85%, repayable in equal monthly instalments of \$4,358, principal plus interest, due in April 2017	475,058	-
RBC Loan, 5%, repayable in equal semi-annual payments of \$37,780, principal and interest, due in July 2017	468,971	-
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)	378,447	-
RBC Loan, Prime Plus 2.5%, repayable in equal monthly instalments of \$8,333, principal plus interest, renewable in December 2013	483,333	-
CMHC Mortgage, 2.15%, repayable in equal monthly instalments of \$491, principal and interest, due in July 2038, secured by a ministerial guarantee (#1213-03-000127-GL)	<u>114,000</u>	<u>-</u>
	<u>\$ 19,317,383</u>	<u>\$ 19,475,728</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, 2013.

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

2014	\$ 1,991,858
2015	1,887,594
2016	1,783,127
2017	1,708,181
2018	<u>1,721,644</u>
	<u>\$ 9,092,404</u>



LISTUGUIJ MITGMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

	<u>2013</u>	<u>2012</u>
<b>8. <u>Band Trust Funds</u></b>		
<u>Capital</u>		
Balance, Beginning and End of Year	\$ <u>585</u>	\$ <u>585</u>
<u>Revenue</u>		
Balance, Beginning of Year	\$ 15,760	\$ 15,293
Net Changes	<u>383</u>	<u>467</u>
Balance, End of Year	\$ <u>16,143</u>	\$ <u>15,760</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.

**9. Comparative Figures**

Certain of the comparative figures as at March 31, 2012 and for the year then ended have been restated to conform to the presentation adopted for the current year.

**10. 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.

**11. Operating Reserve Fund**

Once all costs and expenses are paid, particularly the allocation to the replacement reserve, the First Nation keeps all excess income 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 it 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. The current reserve balance is nil.



LJSTUGUJ MITGMAO GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

12. <u>Net Debt and Accumulated Surplus</u>	<u>March 31, 2012 Restated</u>	
	<u>Net</u>	<u>Accumulated</u>
	<u>Debt</u>	<u>Surplus</u>
As Previously Reported	\$( 19,067,479)	\$ 33,950,231
Add (Deduct) Adjustments		
Health Canada, per Review of March 31, 2011 Financial Statements	198,747	198,747
Health Canada, per Review of March 31, 2012 Financial Statements	117,798	117,798
Health Canada, per Review of March 31, 2012 Financial Statements (	( 20,571)	( 20,571)
AANDC, Increase Recoverable (Program #2125 From 2012)	( 19,569)	( 19,569)
AANDC, Reverse Recoverable (Program #2305 From 2012)	( 96,229)	( 96,229)
AANDC, Increase Recoverable (Program #1017 From 2012)	( 6,376)	( 6,376)
As Restated	<u>\$( 18,893,679)</u>	<u>\$ 34,124,031</u>

13. Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated</u>	<u>Net Book Value</u>	
		<u>Amortization</u>	<u>2013</u>	<u>2012</u>
Land	\$ 311,500	\$ -	\$ 311,500	\$ 311,500
Buildings	46,091,062	17,152,911	28,938,151	29,059,544
Infrastructures	34,975,584	14,679,878	20,295,706	14,763,056
Paving	4,065,344	543,560	3,521,784	3,329,472
Heavy Equipment	6,915,033	5,355,568	1,559,465	1,763,248
Equipment and Furniture	4,002,757	2,967,863	1,034,894	1,073,350
Boats	7,530,760	5,621,738	1,909,022	1,495,419
Vehicles	<u>2,417,803</u>	<u>1,937,419</u>	<u>480,384</u>	<u>633,289</u>
	<u>\$ 106,309,843</u>	<u>\$ 48,258,937</u>	<u>\$ 58,050,906</u>	<u>\$ 52,428,878</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

14. Contingent Liabilities

The Listuguj Mi'gmaq Government have been assessed amounts payable for CSST (Commission de la santé et de la sécurité du travail) and Canada Revenue Agency in excess of amounts believed to be owing by management and in excess of amounts being carried on the books of account as liabilities. The First Nation is in the process of negotiating amounts payable and believe that recorded amounts are in line with what the actual settlement amounts will be.

<u>15. Cash and Cash Equivalents (Deficiency), End of Year</u>	<u>2013</u>	<u>2012</u>
Cash	\$ 2,176,456	\$ 3,664,260
<u>Less: Bank Overdraft</u>	<u>3,706,191</u>	<u>4,843,563</u>
	<u>\$ ( 1,529,735)</u>	<u>\$ ( 1,179,303)</u>

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.



LISTUGUJ MI'GMAQ GOVERNMENT  
Notes To The Financial Statements  
For The Year Ended March 31, 2013

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. These agreements expire during the 2018 fiscal year.



LISTUGUJ MI'GMAQ GOVERNMENT  
Management's Responsibility For Financial Reporting  
March 31, 2013

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

SEPT 18, 2013  
 Date

  
 Councillor

September 17, 2013  
 Date



Allen, Paquet & Arseneau LLP

Chartered Accountants • Comptables agréés CA





Partners / Associés  
David L. Allen, C.A.  
Yves Arseneau, C.A.  
Tony Babin, C.A.  
Alvin Bell, C.A.  
Alain Pitre, C.G.A.

103.

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, 2013 and reported on September 16, 2013.

A schedule of Salaries, Honoraria, Travel Expenses and Other (Pages 104 and 105) 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 Canadian Institute of Chartered Accountants.

Campbellton, NB

September 16, 2013

*Allen, Paquet & Arseneau LLP*  
Chartered Accountants

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LISTUGUJ MI'GMAO GOVERNMENT  
Schedule of Salaries, Honoraria, Travel Expenses and Other  
Elected Officials  
For The Year Ended March 31, 2013

	<u>Number of</u> <u>Months</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Travel</u>	<u>Other</u>	<u>Total</u>
<u>Chief</u>						
Allison Metallic	2	\$ 17,500	\$ 2,000	\$ 4,263	\$ -	\$ 23,763
Dean Vicaire	10	76,373	15,000	19,344	-	110,717
<u>Councillors</u>						
Calvin Barnaby	12	46,800	3,600	690	-	51,090
Derek Barnaby	10	36,900	3,000	5,273	-	45,173
Bryan Boyd-Basque	2	9,200	600	-	-	9,800
Brian Caplin Jr.	10	36,900	3,000	1,999	-	41,899
Chad Gedeon	2	9,900	600	-	-	10,500
Brenda Gedeon-Miller	2	9,900	600	-	-	10,500
Darcy Gray	10	36,484	3,000	8,794	-	48,278
Serge Gray	10	36,900	3,000	504	-	40,404
Patricia Martin	2	18,395	600	877	-	19,872
Delphine Metallic	12	66,912	3,600	14,558	-	85,070
Tracey Metallic-Barnaby	10	34,193	3,000	2,095	-	39,288
Wanda Metallic	12	46,800	3,600	3,379	-	53,779
Wendell Metallic	12	46,800	3,600	17,585	-	67,985
Kevin Methot	12	45,000	3,600	5,557	-	54,157
Kenneth Mitchell	2	9,900	600	-	-	10,500
Sheila Swasson	10	40,118	3,000	4,913	-	48,031
Dean Vicaire	2	-	600	-	-	600
Chris Wysote	10	36,942	3,000	5,760	-	45,702
Roderick (Jerry) Wysote	2	-	600	-	-	600
		<u>\$ 661,917</u>	<u>\$ 60,200</u>	<u>\$ 95,591</u>	<u>\$ -</u>	<u>\$ 817,708</u>

The amounts for the above individuals under the salary column were not earned in their capacity as Chief and Councillors but for services rendered while employed by the First Nation. The amounts under Honoraria were paid due to their position as Chief and Councillors.



LISTUGUJ MI'GMAO GOVERNMENT  
Schedule of Salaries, Honoraria, Travel Expenses and Other  
Unelected Senior Officials  
For The Year Ended March 31, 2013

	<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	\$ 61,568	\$ -	\$ 4,328	\$ -	\$ 65,896
Martin Cummings	12	47,305	-	1,009	-	48,314
Terry Isaac Jr	12	56,130	-	3,879	-	60,009
Patricia Martin (See list of councillors on Page 104)	2	-	-	24	-	24
Donna Vernon Metallic	12	77,914	-	9,232	-	87,146
Gail Metallic	12	80,593	-	17,669	-	98,262
Henry Mitchell	12	73,808	-	2,237	-	76,045
Jody Mitchell	12	66,913	-	-	-	66,913
William Moffat	7	43,369	-	9,292	-	52,661
Sherri Morrison	10	64,245	-	6,597	-	70,842
Charlotte Simon	6	35,022	-	3,697	-	38,719
Robert Smith, C.A.	12	<u>77,578</u>	<u>-</u>	<u>3,578</u>	<u>-</u>	<u>81,156</u>
		<u>\$ 684,445</u>	<u>\$ -</u>	<u>\$ 61,542</u>	<u>\$ -</u>	<u>\$ 745,987</u>



LISTUGUJ MI'GMAQ GOVERNMENT  
Schedule of Segmented Disclosure  
For The Year Ended March 31, 2013

<u>Revenue</u>	<u>Band Administration</u>	<u>Education</u>	<u>Health</u>	<u>Social Services</u>	<u>Public Security</u>	<u>Forestry</u>
AANDC	\$ 1,117,379	\$ 4,856,992	\$ -	\$ 8,790,704	\$ 100,045	\$ -
Health Canada	-	-	3,105,756	-	-	-
Solicitor General of Canada	-	-	-	-	-	-
Department of Fisheries	-	-	-	-	225,000	-
Other Departments	29,723	-	-	188,329	-	-
CMHC	-	-	-	-	-	-
FNEC	-	1,264,652	-	-	-	-
FNQL	105,272	-	-	-	-	-
Province of Quebec	170,173	-	-	57,100	430,000	150,050
LMDC	18,057	-	-	-	-	-
Other Income	2,359,653	606,461	-	3,792	557	17,466
Rental Income	11,705	-	-	-	-	-
Sales Revenue	1,303,805	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	1,227,983
Deferred Revenue	( 45,545)	-	-	( 28,550)	-	-
Internal Projects	132,726	243,145	-	-	-	-
Recoverables	-	-	-	-	-	-
AANDC	15,832	339,909	-	399,299	-	-
DFO	-	-	-	-	-	-
	<u>5,218,780</u>	<u>7,311,159</u>	<u>3,105,756</u>	<u>9,410,674</u>	<u>755,602</u>	<u>1,395,499</u>
<u>Expenditures</u>						
Salaries and Benefits	2,591,014	3,361,146	1,520,360	1,588,263	534,943	568,701
Amortization	70,380	124,199	62,100	82,799	241,677	303,342
Debt Services	2,157	13,860	1,307	-	-	-
Other	<u>3,276,134</u>	<u>3,931,359</u>	<u>1,189,102</u>	<u>7,061,393</u>	<u>134,631</u>	<u>1,068,103</u>
	<u>5,939,685</u>	<u>7,430,564</u>	<u>2,772,869</u>	<u>8,732,455</u>	<u>911,251</u>	<u>1,940,146</u>
<u>Annual Surplus (Deficit)</u>						
	<u>\$ ( 720,905)</u>	<u>\$ ( 119,405)</u>	<u>\$ 332,887</u>	<u>\$ 678,219</u>	<u>\$ ( 155,649)</u>	<u>\$ ( 544,647)</u>



<u>Economic Development</u>	<u>Police Operations</u>	<u>Fisheries</u>	<u>Capital Operations</u>	<u>Housing</u>	<u>Internal Transactions</u>	<u>Consolidated Totals</u>
\$ 276,115	\$ -	\$ -	\$ 2,131,941	\$ -	\$ -	\$17,273,176
-	-	-	-	-	-	3,105,756
-	703,132	-	-	-	-	703,132
-	-	967,368	-	-	-	1,192,368
63,682	-	-	-	-	-	281,734
-	-	-	126,956	311,648	-	438,604
-	-	-	-	-	-	1,264,652
-	-	-	-	-	-	105,272
253,149	601,283	430,394	6,123,518	89,482	-	8,305,149
2,183	-	-	-	5,750	-	25,990
1,981,193	119,700	138,992	360,545	-	-	5,588,359
-	-	-	802,928	242,358	-	1,056,991
158,728	-	7,179,640	-	-	-	9,870,156
( 7,500)	-	10,000	-	-	-	2,500
-	-	( 3,750)	( 52,975)	-	-	( 130,820)
-	-	-	1,000	-	( 376,871)	-
-	-	-	-	-	-	755,040
-	-	-	-	-	-	-
<u>2,727,550</u>	<u>1,424,115</u>	<u>8,722,644</u>	<u>9,493,913</u>	<u>649,238</u>	<u>( 376,871)</u>	<u>49,838,059</u>
1,146,466	1,070,288	2,334,687	1,841,735	-	-	16,557,603
303,342	74,520	521,208	2,890,330	297,219	-	4,971,116
31,705	12,137	4,506	563,075	122,314	-	751,061
<u>879,040</u>	<u>532,420</u>	<u>2,731,115</u>	<u>605,079</u>	<u>254,009</u>	<u>( 376,871)</u>	<u>21,285,514</u>
<u>2,360,553</u>	<u>1,689,365</u>	<u>5,591,516</u>	<u>5,900,219</u>	<u>673,542</u>	<u>( 376,871)</u>	<u>43,565,294</u>
\$ <u>366,997</u>	\$ <u>( 265,250)</u>	\$ <u>3,131,128</u>	\$ <u>3,593,694</u>	\$ <u>( 24,304)</u>	\$ <u>-</u>	\$ <u>6,272,765</u>

