

LISTUGUJ MI'GMAQ GOVERNMENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
MARCH 31, 2018



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAQ GOVERNMENT
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FOR THE YEAR ENDED MARCH 31, 2018

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CHIEF AND COUNCIL'S STATEMENT OF RESPONSIBILITY

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

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

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

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

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

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

Listuguj, Quebec

Chief
Councillor

Oct 30, 2018
Date

Councillor

Oct 30, 2018
Date



Allen, Paquet & Arseneau LLP

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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, 2018, 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, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles as outlined in the Public Sector Accounting (PSA) Handbook.

Campbellton, NB

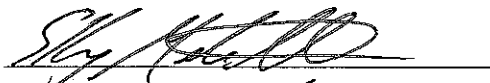
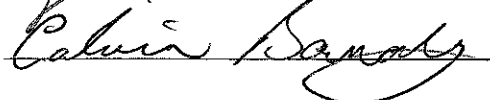
October 30, 2018

Chartered Professional Accountants

LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Financial Position
As at March 31, 2018

	<u>2018</u>	(Restated) <u>2017</u>
<u>Financial Assets</u>		
Cash (Unrestricted)	\$ 7,435,194	\$ 2,141,742
Land Settlement Trust Fund (Restricted) (Note 19)	17,358,349	18,568,832
Accounts Receivable (Note 3)	6,629,420	8,723,199
Due From Governments (Note 4)	3,083,889	3,202,481
Funds on Deposit with DISC (Note 12)	18,517	18,323
Replacement Reserve Fund (Note 5)	536,940	423,940
Operating Reserve Fund (Note 6)	429,473	229,001
Investment (Note 7)	<u>3,741,975</u>	<u>100</u>
	<u>39,233,757</u>	<u>33,307,618</u>
<u>Liabilities</u>		
Accounts Payable and Accrued Liabilities (Note 8)	3,399,743	2,969,894
Due to Governments (Note 9)	4,172,620	5,008,968
Deferred Revenue (Note 10)	157,197	930,096
Funds on Deposit with DISC (Note 12)	18,517	18,323
Reserve for Future Funding	57,290	57,290
Reserve for Unexpended Funding	3,181,434	3,181,434
Land Settlement Trust Fund Payable (Note 19)	17,358,349	18,568,832
Long Term Debt (Note 11)	<u>15,365,505</u>	<u>16,112,903</u>
	<u>43,710,655</u>	<u>46,847,740</u>
<u>Net Debt (Note 2)</u>	(4,476,898)	(13,540,122)
<u>Non-Financial Assets</u>		
Tangible Capital Assets (Note 14)	59,093,619	58,916,057
Prepaid Expenses	<u>362,644</u>	<u>338,439</u>
	<u>59,456,263</u>	<u>59,254,496</u>
<u>Accumulated Surplus (Note 2)</u>	<u>\$ 54,979,365</u>	<u>\$ 45,714,374</u>
<u>Contingent Liabilities (Note 15)</u>		

Approved On Behalf of Listuguj Mi'gmaq Government

 Chief Councillor
 Councillor



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Change in Net Debt
As at March 31, 2018

	<u>2018</u>	(Restated) <u>2017</u>
<u>Surplus for the Year</u>	\$ 9,264,991	\$ 2,781,302
<u>Add (Deduct):</u>		
Acquisition of Tangible Capital Assets	(5,830,446)	(7,228,096)
Amortization of Tangible Capital Assets	5,098,626	5,022,798
Loss on Disposal of Lease to Own Houses Transferred to Tenants	61,911	-
Loss on Disposal of Tangible Capital Assets	492,347	119,920
Decrease (Increase) in Prepaid Expenses	(24,205)	61,258
<u>Decrease in Net Debt</u>	9,063,224	757,182
<u>Net Debt, Beginning of Year</u>	(13,540,122)	(14,297,304)
<u>Net Debt, End of Year</u>	<u>\$(4,476,898)</u>	<u>\$(13,540,122)</u>



LISTUGUIJ MI'GMAQ GOVERNMENT
Consolidated Statement of Operations
For The Year Ended March 31, 2018

	2018 <u>Budget</u> (Note 21)	<u>2018</u>	(Restated) <u>2017</u>
<u>Revenue</u>			
Federal Government Transfers for Operating	\$ 25,663,234	\$ 26,284,062	\$ 24,891,491
Federal Government Transfers for Capital	2,182,160	2,860,393	1,897,190
Provincial Government Transfers for Operating	1,359,613	1,359,612	1,453,636
Provincial Government Transfers for Capital	66,900	93,932	117,080
Rent	938,950	1,221,916	1,285,885
Other	<u>26,015,627</u>	<u>29,686,021</u>	<u>25,565,279</u>
	<u>56,226,484</u>	<u>61,505,936</u>	<u>55,210,561</u>
<u>Expenditures</u>			
Band Administration	4,394,660	4,307,990	6,366,841
Capital Operations	4,582,631	4,072,641	7,914,977
Economic Development	3,478,919	3,794,127	2,162,377
Education	9,558,455	9,549,941	8,821,483
Commercial Fisheries	10,074,726	7,718,657	5,664,656
Forestry	3,669,572	3,438,481	2,899,215
Health	3,775,769	3,134,045	3,450,281
Housing (Capital and Section 95)	1,623,305	3,700,220	3,441,433
Police Operations	1,301,763	2,046,412	1,520,851
Public Security	536,045	701,571	811,460
Social Services	<u>10,538,486</u>	<u>9,776,860</u>	<u>9,375,685</u>
	<u>53,534,331</u>	<u>52,240,945</u>	<u>52,429,259</u>
<u>Surplus for the Year</u>	2,692,153	9,264,991	2,781,302
<u>Accumulated Surplus, Beginning of Year</u>	-	45,714,374	42,933,072
<u>Accumulated Surplus, End of Year</u>	<u>\$ 2,692,153</u>	<u>\$ 54,979,365</u>	<u>\$ 45,714,374</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) <u>2017</u>
<u>Revenue</u>			
Attorney General of Canada	\$ 35,000	\$ 35,000	\$ 35,000
AVCell	2,592,267	2,509,586	2,595,810
Bingo Operations	77,000	87,438	129,479
Canada Mortgage and Housing Corporation	164,769	188,171	450,249
Canada Mortgage and Housing Corporation - Subsidy	-	307,956	301,198
Canada Post Corporation	62,746	63,899	63,691
First Nation Education Council	1,764,916	1,810,049	1,850,230
Fisheries and Oceans Canada	820,070	820,070	816,315
FNQLHSSC	192,407	192,407	302,939
Government of Canada	610,083	610,283	202,745
Health Canada - FNIH	3,560,639	3,560,639	3,308,351
Department of Indigenous Services Canada			
Regular Funding	20,086,010	19,984,957	19,530,546
Insurance Proceeds	-	-	120,000
Listuguj Mi'gmaq Development Centre	31,407	48,392	59,246
Loan Proceeds	1,000,000	657,000	4,363,387
McGill University	36,000	36,000	70,352
Other Income - Local Sources	5,078,734	2,586,910	3,408,689
Province of Quebec	515,000	542,032	582,055
Rental - Buildings	931,950	1,181,916	1,279,057
Retail Postal Sales	70,000	74,724	85,214
Shrimp Sales	4,680,000	1,739,398	4,776,807
Snow Crab Sales	8,207,500	18,514,162	6,717,225
Transfers From Other Programs	-	989,711	2,173,576
Tripartite Agreement			
Province of Quebec	624,846	624,845	618,822
Solicitor General	676,917	676,916	670,391
Turbot Sales	76,233	104,032	173,640
Wood Sold and Contracts	3,555,000	3,013,845	2,917,242
Deferred Revenue Previous Year	246,990	651,285	6,922
	<u>55,696,484</u>	<u>61,611,623</u>	<u>57,609,178</u>
Less: Deferred Revenue Current Year	-	-	792,885
<u>Total Revenue (Page 13)</u>	<u>55,696,484</u>	<u>61,611,623</u>	<u>56,816,293</u>
Add (Less): PSAB Adjustments	-	(105,687)	(2,173,576)
<u>Net Revenue</u>	<u>55,696,484</u>	<u>61,505,936</u>	<u>54,642,717</u>
<u>Total Expenditures (Page 8 and 13)</u>	<u>53,004,331</u>	<u>53,339,233</u>	<u>56,526,511</u>
Less: PSAB Adjustments	-	(1,098,288)	(2,173,576)
<u>Net Expenditures</u>	<u>53,004,331</u>	<u>52,240,945</u>	<u>54,352,935</u>
<u>Excess of Revenue Over Expenditures</u>	<u>\$ 2,692,153</u>	<u>\$ 9,264,991</u>	<u>\$ 289,782</u>



LISTUGUJ MI'GMAO GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) <u>2017</u>
<u>Expenditures</u>			
Accounting and Audit	\$ -	\$ 68,875	\$ 60,500
Administration	1,521,278	777,480	1,936,475
Bad Debts	313,505	310,378	1,469,103
Band Employee Benefit Plan	299,066	277,929	310,134
Basic Needs	3,430,000	3,193,275	3,182,372
Books and Supplies	34,250	51,344	44,130
Capital Expenditures Out of Operations	345,925	1,476,812	2,391,093
Consulting	88,750	94,259	8,376
Contracts	671,350	480,835	481,841
Employability Measures	432,000	334,506	352,176
Equipment Rental	51,978	112,460	83,607
Election Expenses	-	2,646	57,489
Health Services Transfer Program	3,443,269	3,198,178	3,241,834
Heat and Lights	148,000	251,116	223,669
Honoraria	72,000	71,500	75,000
Insurance	157,760	209,317	230,222
Interest and Bank Charges	25,000	7,387	27,864
Living Expense Allowance	889,351	680,829	637,475
Loan and Mortgage Payments	1,183,806	1,700,957	5,322,932
Materials; Supplies and Other	8,349,269	9,935,483	6,068,294
Office	130,973	301,474	61,000
Other	168,121	813,590	713,855
Placements	2,607,473	2,597,297	2,674,169
Police Facility Costs	<u>204,850</u>	<u>394,155</u>	<u>186,068</u>
Balance Carried Forward	<u>24,567,974</u>	<u>27,342,082</u>	<u>29,839,678</u>



LISTUGUJ MI'GMAO GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 Budget	2018	(Restated) 2017
<u>Expenditures (Cont'd)</u>			
Balance Brought Forward	\$ 24,567,974	\$ 27,342,082	\$ 29,839,678
Postal Purchases	-	78,985	78,889
Professional Fees	261,400	580,918	414,941
Professional Services	360,799	337,327	298,647
Project Expenditures	1,927,386	1,757,457	3,259,399
Purification Treatment	3,200	1,985	3,182
Rent	62,425	90,450	62,000
Repairs and Maintenance	829,639	886,667	741,746
Salaries and Benefits	19,334,293	16,667,070	16,603,437
School Nutrition Program	167,500	238,899	87,064
School Supplies	11,000	16,048	15,789
Special Needs	80,000	47,641	56,389
Student Allowances	81,602	81,779	20,085
Student Incentives	30,000	19,778	24,600
Telephone	61,920	56,780	52,751
Training	72,700	136,670	83,070
Transportation	2,527,036	2,310,231	2,359,410
Tuition	1,957,150	2,021,280	1,972,445
Vehicle Operating and Travel	660,807	667,186	550,104
Waterline Repairs	7,500	-	2,885
<u>Total Expenditures (to Page 6)</u>	<u>\$ 53,004,331</u>	<u>\$ 53,339,233</u>	<u>\$ 56,526,511</u>



LISTUGUI, M'IGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	Page	(Restated) Balance March 31, 2017	Revenue 2017-2018	Expenditures 2017-2018	Surplus (Deficit) 2017-2018	Balance March 31, 2018
<u>Lands, Revenues and Trusts</u>						
Lands Management	14.	\$ (94,490)	\$ 72,073	\$ 64,776	\$ 7,297	\$ (87,193)
Membership	14.	(31,865)	29,242	-	29,242	(2,623)
Land Use Planning Initiative	15.	-	109,070	92,281	16,789	16,789
Native Claims 5 First Nations	15.	550	-	6,667	(6,667)	(6,117)
Total Lands, Revenues and Trusts		\$ (125,805)	\$ 210,385	\$ 163,724	\$ 46,661	\$ (79,144)
<u>Education</u>						
Provincial Schools	16.	\$ 31,167	\$ 1,391,070	\$ 1,391,070	\$ -	\$ 31,167
Enhanced Teachers Salaries	16.	(305,227)	43,520	43,520	-	(305,227)
Band Schools	17.	2,434,869	2,415,809	2,465,010	(49,201)	2,385,668
Transportation	18.	135,393	476,925	670,646	(193,721)	(58,328)
PSPP McGill	18.	-	122,139	122,139	-	-
Ancillary Services	19.	271,982	25,120	25,120	-	271,982
Post-Secondary New Investment	19.	-	157,318	157,318	-	-
Post-Secondary Support	20.	(4,044,007)	1,277,964	1,281,806	(3,842)	(4,047,849)
Student Support	21.	564,443	371,625	370,785	840	565,283
Education Compliance Review	22.	-	36,900	41,900	(5,000)	(5,000)
Breakfast Program	22.	-	29,797	29,797	-	-
AGS Renovation/Expansion project	23.	-	-	112,092	(112,092)	(112,092)
Student Allowance LMG	23.	-	-	61,375	(61,375)	(61,375)
Cultural Education	24.	19,524	78,998	78,998	-	19,524
Total Education		\$ (891,836)	\$ 6,427,185	\$ 6,851,576	\$ (424,391)	\$ (1,316,247)
<u>Social Development</u>						
Social Assistance - Basic	24.	\$ (476,996)	\$ 3,193,275	\$ 3,193,275	\$ -	\$ (476,996)
Social Assistance - Employability Measures	25.	-	334,506	334,506	-	-
Social Assistance - Special	25.	32,142	47,641	47,641	-	32,142
Social Assistance Service Delivery	26.	279,969	121,860	156,859	(34,999)	244,970
Institutional Care Adults	26.	69,107	252,194	252,194	-	69,107
Institutional Care For Children	27.	173,525	69,211	69,211	-	173,525
Group Homes	27.	(1,104,257)	1,093,262	1,047,095	46,167	(1,058,090)
Child and Family Services Operation	28.	1,337,255	1,141,422	1,009,736	131,686	1,468,941
Canada Summer Students (Social Assistance)	28.	(5,501)	10,822	10,817	5	(5,496)
Family Violence	29.	57,058	-	-	-	57,058
Foster Home For Adults	29.	(306,998)	122,338	122,338	-	(306,998)
Foster Homes For Children	30.	(165,737)	1,316,736	1,200,033	116,703	(49,034)
Haven House	31.	937,716	468,335	498,920	(30,585)	907,131
Adult Care - Service Delivery	31.	219,065	103,603	89,169	14,434	233,499
First Line Childhood Family Services	32.	205,969	489,643	442,610	47,033	253,002
In-Home Care For Adults	32.	(215,244)	360,000	391,180	(31,180)	(246,424)
Enhanced Service Delivery	33.	(46,525)	140,495	140,495	-	(46,525)
Summer Camp	34.	-	18,967	60,988	(42,021)	(42,021)
SAA/QEF Community Mobilization	34.	-	15,000	-	15,000	15,000
Total Social Development		\$ 990,548	\$ 9,299,310	\$ 9,067,067	\$ 232,243	\$ 1,222,791



LISTUGUI M'GMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	Page	(Restated) Balance March 31, 2017	Revenue 2017-2018	Expenditures 2017-2018	Surplus (Deficit) 2017-2018	Balance March 31, 2018
Community Capital Facilities						
Capital Addition to Reserve	35.	\$ (1,513,498)	\$ -	\$ 553,427	\$ (553,427)	\$ (2,066,925)
Band School O & M	35.	(1,242,062)	260,667	269,677	(9,010)	(1,251,072)
Community Building	36.	608,652	155,978	186,533	(30,555)	578,097
Public Works	36.	(2,212,918)	166,344	451,436	(285,092)	(2,498,010)
Fire Protection	37.	(134,534)	100,045	132,139	(32,094)	(166,628)
Roads and Bridges	38.	(1,814,104)	139,588	256,832	(117,244)	(1,931,348)
Sanitation Systems	38.	(2,663,512)	221,133	654,656	(433,523)	(3,097,035)
Water Systems	39.	(92,312)	92,270	99,681	(7,411)	(99,723)
Paving	39.	(94,144)	200,000	185,029	14,971	(79,173)
Environment Site Assessment Phase I Reserve	40.	-	18,121	18,121	-	-
Environment Site Assessment Phase III	40.	-	41,268	41,268	-	-
Facilities Maintenance	41.	(459,212)	71,400	207,887	(136,487)	(595,699)
Emergency Preparedness	41.	-	-	-	-	-
Specific Land Claims	42.	(22,900)	-	-	-	(22,900)
Lot Development	43.	(344,162)	355,000	355,932	(932)	(345,094)
ACRS Repairs	43.	255,880	77,000	13,682	63,318	319,198
Band Garage	44.	(1,046,165)	633,093	633,093	-	(1,046,165)
Homes Constructed (2015/16)	44.	80,383	-	-	-	80,383
Homes Constructed (2016/17)	45.	(121,309)	201,000	94,568	106,432	(14,877)
Homes Constructed (2017/18)	45.	-	470,000	1,074,102	(604,102)	(604,102)
Playground	46.	-	20,248	25,910	(5,662)	(5,662)
Housing Governance	46.	(40)	95,600	38,918	56,682	56,642
Quebec Work Integration	47.	(25,180)	27,032	17,910	9,122	(16,058)
Access To Community Garage	47.	48,420	-	-	-	48,420
Gignu Care Facility	48.	(1,757,840)	-	242,729	(242,729)	(2,000,569)
SEC95 Triplex Const. (19072537 021)	48.	(502,395)	456,000	305,010	150,990	(351,405)
DISC Renovation/Extensions	49.	-	251,200	246,615	4,585	4,585
RRAP (2016/17)	49.	14,315	192,759	86,238	106,521	120,836
JMR MEM Rink Roof	50.	(374,424)	1,000	199,764	(198,764)	(573,188)
SAA Youth Center	50.	166,443	66,900	66,900	-	166,443
Transfer Site Construction	51.	1,058	-	16,181	(16,181)	(15,123)
CMHC Internship Program	51.	(819)	45,178	40,190	4,988	4,169
Firefighters Competition	52.	(5,136)	-	-	-	(5,136)
Total Community Capital Facilities		\$ (13,251,515)	\$ 4,358,824	\$ 6,514,428	\$ (2,155,604)	\$ (15,407,119)



LISTUGUI MTGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	(Restated) Balance	Revenue	Expenditures	Surplus (Deficit)	Balance
Page	March 31, 2017	2017-2018	2017-2018	2017-2018	March 31, 18
<u>Band Government</u>					
Band Support Grant	53. \$ (1,918,347)	\$ 2,163,804	\$ 2,912,851	\$ (749,047)	\$ (2,667,394)
Band Employee Benefit Plan (Pension)	54. (381,225)	257,512	174,785	82,727	(298,498)
Band Employee Benefit Plan (Group Insurance)	54. (202,564)	94,897	103,144	(8,247)	(210,811)
Housing Admin.	55. (1,074,104)	16,391	72,731	(56,340)	(1,130,444)
HR Management Capital Development	55. -	40,000	39,419	581	581
Prevention Operations Water Projection	56. -	44,166	44,166	-	-
Loss of Salmon Pools 3FN	56. -	104,480	104,480	-	-
Total Band Government	\$ (3,576,240)	\$ 2,721,250	\$ 3,451,576	\$ (730,326)	\$ (4,306,566)
<u>Economic Development</u>					
Economic Development	57. \$ 394,528	\$ 280,845	\$ 338,183	\$ (57,338)	\$ 337,190
Seafood Repackaging Plan	57. -	-	-	-	-
Total Economic Development	\$ 394,528	\$ 280,845	\$ 338,183	\$ (57,338)	\$ 337,190
Total Agreement	\$ (16,460,340)	\$ 23,297,799	\$ 26,386,554	\$ (3,088,755)	\$ (19,549,095)



LISTUGUJ MĪGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

		(Restated)			Surplus	
	Page	Balance March 31, 2017	Revenue 2017-2018	Expenditures 2017-2018	(Deficit) 2017-2018	Balance March 31, 2018
Other Agreements						
Health Services						
Health Services Transfer	58.	\$ 2,594,992	\$ 3,560,639	\$ 3,175,122	\$ 385,517	\$ 2,980,509
Reinvestment Plan	59.	(459,571)	-	143,639	(143,639)	(603,210)
Other Programs						
Shrimp Harvesting	59.	8,991,050	1,743,306	1,849,109	(105,803)	8,885,247
Economic Opportunities	60.	33,427	61,372	69,311	(7,939)	25,488
Aquatic Resource Management and Stewardship	60.	18,427	263,122	218,733	44,389	62,816
Chipper Operations	61.	8,456,553	1,966,668	1,252,336	714,332	9,170,885
Capital Technical Services	62.	-	107,225	64,635	42,590	42,590
Restorative Justice Program	62.	36,606	70,000	63,851	6,149	42,755
McGill University - Subaward Agreement	63.	(144,847)	36,000	52,452	(16,452)	(161,299)
FNQL Health Children 0.5 Initiative	63.	(12,640)	57,647	53,410	4,237	(8,403)
Contracting Labour	64.	(21,429)	-	-	-	(21,429)
Diversification of Secondary School Learning Paths	64.	(683)	7,000	7,303	(303)	(986)
IEP	65.	144,219	12,267	63,934	(51,667)	92,552
FNSSP Early Literacy 2	65.	(19)	59,048	59,052	(4)	(23)
FN Land Management Framework	66.	-	75,000	45,444	29,556	29,556
Turbot	66.	301,880	104,032	-	104,032	405,912
NAAF Scallop Aquaculture Pilot	67.	(1,364)	-	-	-	(1,364)
B Food - Social - Ceremonial Fisheries	67.	(32,496)	105,506	95,548	9,958	(22,538)
Conservation Officers	68.	(96,304)	415,000	512,446	(97,446)	(193,750)
Combat Poverty (Social Exclusion)	68.	28,202	6,726	3,023	3,703	31,905
Snow Crab Fisheries	69.	29,843,957	18,739,374	6,330,984	12,408,390	42,252,347
Foster Family Allowance	69.	198,790	144,200	178,510	(34,310)	164,480
Inter-Community Harmony	70.	1,007	80,180	80,962	(782)	225
Small Repairs	70.	(12,213)	-	439,833	(439,833)	(452,046)
National Police School	71.	9,809	94,523	96,850	(2,327)	7,482
CIP 150	71.	-	730,261	871,157	(140,896)	(140,896)
Forestry Operations	72.	(3,927,683)	3,075,621	2,794,522	281,099	(3,646,584)
Skills Link Program	72.	(571)	16,610	16,350	260	(311)
Retail Postal Outlet	73.	(50,178)	138,623	146,227	(7,604)	(57,782)
Summer Students	73.	(531,681)	51,968	51,968	-	(531,681)
Education Partnership Program	74.	(2,220)	44,044	44,044	-	(2,220)
Fisheries Coordinator	74.	(2,847,671)	-	-	-	(2,847,671)
Enhanced First Nation Education Program	75.	2,405	514,827	514,827	-	2,405
Section 95 Housing Program	75.	(243,040)	859,665	821,411	38,254	(204,786)
Day Care Centre	76.	1,589	221,750	193,466	28,284	29,873
LPD/RCMP Secondment	76.	(5,602)	-	-	-	(5,602)
Continuing Education	77.	(168,055)	109,830	120,964	(11,134)	(179,189)
CPP Pilot Project	77.	-	45,000	45,352	(352)	(352)
Wood Yard Project	78.	89,459	71,559	57,513	14,046	103,505
LA Youth Centre	78.	-	-	121,542	(121,542)	(121,542)
Balance Carried Forward		\$ 42,194,105	\$ 33,588,593	\$ 20,655,830	\$ 12,932,763	\$ 55,126,868



LISTUGUJ MFGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	(Restated)			Surplus	
	Balance	Revenue	Expenditures	(Deficit)	Balance
Page	March 31, 2017	2017-2018	2017-2018	2017-2018	March 31, 2018
<u>Other Agreements (Cont'd)</u>					
Balance Brought Forward	\$ 42,194,105	\$ 33,588,593	\$ 20,655,830	\$ 12,932,763	\$ 55,126,868
Other Programs					
Science and Technology	79. (91)	11,888	12,119	(231)	(322)
F.N.S.S.P. Success Plan	79. (20,944)	306,038	306,048	(10)	(20,954)
Special Education Services	80. (123,014)	953,804	951,743	2,061	(120,953)
Career Promotion and Awareness	80. 993	17,335	17,335	-	993
New Paths For Education	81. (80,863)	176,809	179,349	(2,540)	(83,403)
Leased Houses	81. (4,359,997)	812,900	1,431,943	(619,043)	(4,979,040)
Police Operations	82. (1,451,357)	1,316,392	2,029,559	(713,167)	(2,164,524)
Police Facility Costs	82. -	-	-	-	-
FNQLHSSC Tobacco Cessation	83. -	27,360	23,056	4,304	4,304
Bingo Operations	83. (641,886)	87,438	152,603	(65,165)	(707,051)
Noon Day Lunch Program	84. 166,133	-	-	-	166,133
Dog Control	84. (44,724)	600	24,776	(24,176)	(68,900)
Hog Fuel Services	85. (59,468)	204,992	140,377	64,615	5,147
NPE Language/Culture	85. (1)	165,505	173,845	(8,340)	(8,341)
AVCell Janitors	86. (370,765)	254,100	106,496	147,604	(223,161)
Community Reinvestments	86. (3,543,653)	-	288,835	(288,835)	(3,832,488)
DFO Vessel Repairs	87. (25,146)	390,070	458,765	(68,695)	(93,841)
Non-Operating Prior Year Programs	87. (13,083,090)	-	-	-	(13,083,090)
<u>Total Other Agreements</u>	<u>18,556,232</u>	<u>38,313,824</u>	<u>26,952,679</u>	<u>11,361,145</u>	<u>29,917,377</u>
	<u>\$ 2,095,892</u>	<u>61,611,623</u>	<u>53,339,233</u>	<u>8,272,390</u>	<u>\$ 10,368,282</u>
PSAB Adjustments		(105,687)	(1,098,288)	992,601	
<u>Total</u>		<u>\$ 61,505,936</u>	<u>\$ 52,240,945</u>	<u>\$ 9,264,991</u>	



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
<u>Program:</u>			
Lands, Revenues and Trusts - Lands Management			
<u>Revenue</u>			
DISC Fixed Contribution (NT4X)	\$ <u>72,073</u>	\$ <u>72,073</u>	\$ <u>72,073</u>
<u>Expenditures</u>			
Administration	-	-	7,207
Salaries and Benefits	<u>71,972</u>	<u>64,776</u>	<u>66,078</u>
	<u>71,972</u>	<u>64,776</u>	<u>73,285</u>
<u>Surplus (Deficit) Before Transfers</u>	101	7,297	(1,212)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(43,550)
<u>Surplus (Deficit) for the Year</u>	<u>\$ 101</u>	7,297	(44,762)
<u>Deficit, Beginning of Year</u>		(94,490)	(49,728)
<u>Deficit, End of Year</u>		<u>\$(87,193)</u>	<u>\$(94,490)</u>
<u>Program:</u>			
Lands, Revenues and Trusts - Membership			
<u>Revenue</u>			
DISC Fixed Contribution (NPG7)	\$ <u>29,242</u>	\$ <u>29,242</u>	\$ <u>30,145</u>
<u>Expenditures</u>			
Administration	-	-	3,015
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>28,272</u>
	<u>-</u>	<u>-</u>	<u>31,287</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 29,242</u>	29,242	(1,142)
<u>Deficit, Beginning of Year</u>		(31,865)	(30,723)
<u>Deficit, End of Year</u>		<u>\$(2,623)</u>	<u>\$(31,865)</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Lands, Revenues and Trusts -</u>			
<u>Land Use Planning Initiative</u>			
 <u>Revenue</u>			
DISC Flexible Contribution (NTNP)	\$ 34,070	\$ 34,070	\$ 75,000
Deferred Revenue Previous Year	75,000	75,000	-
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>
	<u>109,070</u>	<u>109,070</u>	<u>-</u>
 <u>Expenditures</u>			
Materials and Supplies	-	35,712	-
Professional Services	-	26,670	-
Salaries and Benefits	-	27,885	-
Travel	-	2,014	-
	<u>-</u>	<u>92,281</u>	<u>-</u>
 <u>Surplus for the Year</u>	 <u>\$ 109,070</u>	 16,789	 -
 <u>Surplus, Beginning of Year</u>		 <u>-</u>	 <u>-</u>
 <u>Surplus, End of Year</u>		 <u>\$ 16,789</u>	 <u>\$ -</u>
 <u>Program:</u>			
<u>Lands, Revenues and Trusts -</u>			
<u>Native Claims 5 First Nations</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NGBL)	\$ -	\$ -	\$ 115,595
 <u>Expenditures</u>			
Administration	-	-	11,559
Contracts	-	28,786	49,332
Professional Services	-	(22,119)	30,000
Salaries and Benefits	-	-	23,857
Travel	-	-	297
	<u>-</u>	<u>6,667</u>	<u>115,045</u>
 <u>Surplus (Deficit) for the Year</u>	 <u>\$ -</u>	 (6,667)	 550
 <u>Surplus (Deficit), Beginning of Year</u>		 550	 <u>-</u>
 <u>Surplus (Deficit), End of Year</u>		 <u>\$(6,117)</u>	 <u>\$ 550</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Provincial Schools</u>			
<u>Revenue</u>			
DISC Set Contribution (NP0R)	\$ 1,368,465	\$ 1,368,465	\$ 1,248,239
Recoverable From DISC	<u> -</u>	<u> 22,605</u>	<u> 223,665</u>
	1,368,465	1,391,070	1,471,904
<u>Expenditures</u>			
Tuition Fees	<u>1,300,000</u>	<u>1,391,070</u>	<u>1,471,904</u>
<u>Surplus for the Year</u>	\$ <u>68,465</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>31,167</u>	<u>31,167</u>
<u>Surplus, End of Year</u>		\$ <u>31,167</u>	\$ <u>31,167</u>
 <u>Program:</u>			
<u>Education -</u>			
<u>Enhanced Teachers Salaries</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP07)	\$ <u>43,520</u>	\$ <u>43,520</u>	\$ <u>43,520</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>43,520</u>	<u>43,520</u>	<u>43,520</u>
<u>Surplus for the Year</u>	\$ <u> -</u>	-	-
<u>Deficit, Beginning of Year</u>		(<u>305,227</u>)	(<u>305,227</u>)
<u>Deficit, End of Year</u>		\$ (<u>305,227</u>)	\$ (<u>305,227</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
Program:			
Education -			
<u>Band Schools</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP05)	\$ 2,397,671	\$ 2,397,671	\$ 2,055,241
DISC Fixed Contribution (NP06)	7,700	7,700	7,700
DISC Fixed Contribution (NP16)	5,930	5,930	-
Other Income	-	4,508	-
	<u>2,411,301</u>	<u>2,415,809</u>	<u>2,062,941</u>
<u>Expenditures</u>			
Administration	245,432	223,120	210,647
Capital Expenditures Out of Operations	20,000	6,127	68,469
Contracts	186,199	95,467	59,943
Equipment Rental	5,528	8,707	7,241
Loan Payments	-	-	17,790
Materials and Supplies	170,000	115,944	169,738
Membership Fees	15,400	7,700	7,700
Office	53,473	79,513	61,000
Office Rental	62,000	62,000	62,000
Salaries and Benefits	1,382,226	1,627,533	1,311,544
School Nutrition Program	167,500	238,899	87,064
	<u>2,307,758</u>	<u>2,465,010</u>	<u>2,063,136</u>
<u>Surplus (Deficit) Before Transfers</u>	103,543	(49,201)	(195)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	195
<u>Surplus (Deficit) for the Year</u>	\$ <u>103,543</u>	(49,201)	-
<u>Surplus, Beginning of Year</u>		<u>2,434,869</u>	<u>2,434,869</u>
<u>Surplus, End of Year</u>		\$ <u>2,385,668</u>	\$ <u>2,434,869</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Transportation</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP18)	\$ 317,422	\$ 317,422	\$ 317,422
Other Income	<u>40,000</u>	<u>159,503</u>	<u>81,607</u>
	<u>357,422</u>	<u>476,925</u>	<u>399,029</u>
<u>Expenditures</u>			
Administration	31,742	28,857	31,742
Capital Expenditures Out of Operations	-	310,878	6,000
Repairs and Maintenance	40,605	48,194	39,669
Salaries and Benefits	133,275	158,179	119,907
Transportation	<u>151,800</u>	<u>124,538</u>	<u>201,711</u>
	<u>357,422</u>	<u>670,646</u>	<u>399,029</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(193,721)	-
<u>Deficit, Beginning of Year</u>		<u>135,393</u>	<u>135,393</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ (58,328)</u>	<u>\$ 135,393</u>
 <u>Program:</u>			
<u>Education -</u>			
<u>PSPP McGill</u>			
<u>Revenue</u>			
DISC Set Contribution (NP5I)	\$ 126,944	\$ 126,944	\$ 203,479
Less: Recoverable By DISC	<u>-</u>	<u>(4,805)</u>	<u>-</u>
	<u>126,944</u>	<u>122,139</u>	<u>203,479</u>
<u>Expenditures</u>			
Administration	12,694	11,540	18,498
Professional Services	-	1,400	34,255
Materials and Supplies	26,000	19,352	12,959
Salaries and Benefits	<u>126,367</u>	<u>89,847</u>	<u>137,767</u>
	<u>165,061</u>	<u>122,139</u>	<u>203,479</u>
<u>Deficit for the Year</u>	<u>\$(38,117)</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Ancillary Services</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NP0S)	\$ <u>25,120</u>	\$ <u>25,120</u>	\$ <u>24,930</u>
 <u>Expenditures</u>			
Gym Clothing	12,000	9,072	10,456
School Supplies	11,000	16,048	15,789
Student Fees	<u>2,120</u>	<u>-</u>	<u>-</u>
	<u>25,120</u>	<u>25,120</u>	<u>26,245</u>
 <u>Deficit Before Transfers</u>	 -	 -	 (1,315)
 <u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>1,315</u>
 <u>Surplus for the Year</u>	 \$ <u>-</u>	 -	 -
 <u>Surplus, Beginning of Year</u>		 <u>271,982</u>	 <u>271,982</u>
 <u>Surplus, End of Year</u>		 <u>\$ 271,982</u>	 <u>\$ 271,982</u>
 <u>Program:</u>			
<u>Education -</u>			
<u>Post-Secondary New Investment</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NP5A)	\$ <u>157,318</u>	\$ <u>157,318</u>	\$ <u>-</u>
 <u>Expenditures</u>			
Books and Supplies	26,826	26,826	-
Living Expense Allowance	26,363	26,363	-
Travel	7,163	7,163	-
Tuition	<u>96,966</u>	<u>96,966</u>	<u>-</u>
	<u>157,318</u>	<u>157,318</u>	<u>-</u>
 <u>Surplus for the Year</u>	 \$ <u>-</u>	 -	 -
 <u>Surplus, Beginning of Year</u>		 <u>-</u>	 <u>-</u>
 <u>Surplus, End of Year</u>		 <u>\$ -</u>	 <u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Post-Secondary Support</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP5A)	\$ 1,276,922	\$ 1,276,922	\$ 1,346,074
Other Income	-	1,042	-
	<u>1,276,922</u>	<u>1,277,964</u>	<u>1,346,074</u>
<u>Expenditures</u>			
Office Rental	-	6,000	-
Books and Supplies	7,424	24,518	44,130
Living Expense Allowance	862,988	654,466	637,475
Salaries and Benefits	-	29,551	51,323
Student Incentives	30,000	19,778	24,600
Student Travel	10,339	9,264	19,855
Professional Services	-	4,985	-
Tuition	560,184	533,244	500,541
	<u>1,470,935</u>	<u>1,281,806</u>	<u>1,277,924</u>
<u>Surplus (Deficit) Before Transfers</u>	(194,013)	(3,842)	68,150
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(68,150)
<u>Deficit for the Year</u>	<u>\$(194,013)</u>	(3,842)	-
<u>Deficit, Beginning of Year</u>		(4,044,007)	(4,044,007)
<u>Deficit, End of Year</u>		<u>\$(4,047,849)</u>	<u>\$(4,044,007)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Education -			
<u>Student Support</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NP12)	\$ 59,955	\$ 59,955	\$ 62,048
DISC Fixed Contribution (NP13)	139,800	139,800	142,640
DISC Fixed Contribution (NP14)	138,745	138,745	149,419
Other Income	-	33,125	14,235
Listuguj Mi'gmaq Development Centre	<u>27,187</u>	<u>-</u>	<u>-</u>
	<u>365,687</u>	<u>371,625</u>	<u>368,342</u>
 <u>Expenditures</u>			
Administration	16,925	16,119	17,705
Capital Expenditures Out of Operations	-	-	2,135
Contracts	12,000	8,537	54,953
Materials, Supplies and Other	19,974	34,266	25,235
Office Rental	-	22,000	-
Salaries and Benefits	279,787	252,751	236,053
Student Allowances	25,000	24,255	20,085
Telephone and Fax	<u>12,000</u>	<u>12,857</u>	<u>12,373</u>
	<u>365,686</u>	<u>370,785</u>	<u>368,539</u>
 <u>Surplus (Deficit) Before Transfers</u>	 <u>1</u>	 <u>840</u>	 <u>(197)</u>
 <u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>197</u>
 <u>Surplus for the Year</u>	 <u>\$ 1</u>	 <u>840</u>	 <u>-</u>
 <u>Surplus, Beginning of Year</u>		 <u>564,443</u>	 <u>564,443</u>
 <u>Surplus, End of Year</u>		 <u>\$ 565,283</u>	 <u>\$ 564,443</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Education Compliance Review</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP06)	\$ <u>36,900</u>	\$ <u>36,900</u>	\$ <u>-</u>
<u>Expenditures</u>			
Contracts	<u>-</u>	<u>41,900</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>36,900</u>	(<u>5,000</u>)	<u>-</u>
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$ <u>(5,000)</u>	\$ <u>-</u>

<u>Program:</u>			
<u>Education -</u>			
<u>Breakfast Program</u>			
<u>Revenue</u>			
Transfer From Project	\$ <u>30,000</u>	\$ <u>29,797</u>	\$ <u>-</u>
<u>Expenditures</u>			
Materials, Supplies and Other	<u>30,000</u>	<u>29,797</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		\$ <u>-</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>AGS Renovation/Expansion Project</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Contracts	-	109,983	-
Travel	-	2,109	-
	-	<u>112,092</u>	-
<u>Deficit for the Year</u>	\$ -	(112,092)	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		<u>\$(112,092)</u>	<u>\$ -</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Student Allowance LMG</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Administration	5,660	3,851	-
Student Allowance	56,602	57,524	-
	<u>62,262</u>	<u>61,375</u>	-
<u>Deficit for the Year</u>	<u>\$(62,262)</u>	(61,375)	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		<u>\$(61,375)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Education -</u>			
<u>Cultural Education</u>			
 <u>Revenue</u>			
DISC Set Contribution (NP1W)	\$ 78,995	\$ 78,995	\$ 80,310
<u>Plus: Recoverable From DISC</u>	<u>-</u>	<u>3</u>	<u>-</u>
	<u>78,995</u>	<u>78,998</u>	<u>80,310</u>
 <u>Expenditures</u>			
Administration	15,254	7,181	7,300
Material, Supplies and Other	29,000	3,838	4,311
Salaries and Benefits	<u>108,288</u>	<u>67,979</u>	<u>68,699</u>
	<u>152,542</u>	<u>78,998</u>	<u>80,310</u>
 <u>Deficit for the Year</u>	 <u>\$(73,547)</u>	 -	 -
 <u>Surplus, Beginning of Year</u>		 <u>19,524</u>	 <u>19,524</u>
 <u>Surplus, End of Year</u>		 <u>\$ 19,524</u>	 <u>\$ 19,524</u>
 <u>Program:</u>			
<u>Social Development -</u>			
<u>Social Assistance - Basic</u>			
 <u>Revenue</u>			
DISC Set Contribution (NP85)	\$ 3,167,000	\$ 3,167,000	\$ 3,240,000
Recoverable From DISC	<u>-</u>	<u>26,275</u>	<u>-</u>
	3,167,000	3,193,275	3,240,000
<u>Less: Recoverable By DISC</u>	<u>-</u>	<u>-</u>	<u>(57,628)</u>
	<u>3,167,000</u>	<u>3,193,275</u>	<u>3,182,372</u>
 <u>Expenditures</u>			
Basic Needs	<u>3,430,000</u>	<u>3,193,275</u>	<u>3,182,372</u>
 <u>Deficit for the Year</u>	 <u>\$(263,000)</u>	 -	 -
 <u>Deficit, Beginning of Year</u>		 <u>(476,996)</u>	 <u>(476,996)</u>
 <u>Deficit, End of Year</u>		 <u>\$(476,996)</u>	 <u>\$(476,996)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
Program:			
Social Development -			
<u>Social Assistance - Employability Measures</u>			
<u>Revenue</u>			
DISC Set Contribution (NP99-001)	\$ 360,006	\$ 360,006	\$ 415,000
Less: Recoverable By DISC	<u> -</u>	<u>(25,500)</u>	<u>(62,824)</u>
	<u>360,006</u>	<u>334,506</u>	<u>352,176</u>
<u>Expenditures</u>			
Employability Measures	<u>432,000</u>	<u>334,506</u>	<u>352,176</u>
<u>Deficit for the Year</u>	<u>\$ (71,994)</u>	-	-
<u>Surplus, Beginning of Year</u>		<u> -</u>	<u> -</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
Program:			
Social Development -			
<u>Social Assistance - Special</u>			
<u>Revenue</u>			
DISC Set Contribution (NP8L)	\$ 73,334	\$ 73,334	\$ 75,003
Less: Recoverable By DISC	<u> -</u>	<u>(25,693)</u>	<u>(18,614)</u>
	<u>73,334</u>	<u>47,641</u>	<u>56,389</u>
<u>Expenditures</u>			
Special Needs	<u>80,000</u>	<u>47,641</u>	<u>56,389</u>
<u>Deficit for the Year</u>	<u>\$ (6,666)</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>32,142</u>	<u>32,142</u>
<u>Surplus, 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, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Social Assistance Service Delivery</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NP8R)	\$ <u>121,860</u>	\$ <u>121,860</u>	\$ <u>111,840</u>
<u>Expenditures</u>			
Administration	10,288	10,288	11,184
Materials and Supplies	11,467	15,773	15,596
Salaries and Benefits	83,544	126,576	112,764
Telephone	<u>3,000</u>	<u>4,222</u>	<u>4,116</u>
	<u>108,299</u>	<u>156,859</u>	<u>143,660</u>
<u>Surplus (Deficit) Before Transfers</u>	13,561	(34,999)	(31,820)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>31,820</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 13,561</u>	(34,999)	-
<u>Surplus, Beginning of Year</u>		<u>279,969</u>	<u>279,969</u>
<u>Surplus, End of Year</u>		<u>\$ 244,970</u>	<u>\$ 279,969</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Institutional Care Adults</u>			
<u>Revenue</u>			
DISC Set Contribution (NPC9)	\$ 260,000	\$ 260,000	\$ 155,000
<u>Add: Recoverable From DISC</u>	-	-	36,148
<u>Less: Recoverable By DISC</u>	<u>-</u>	<u>(7,806)</u>	<u>-</u>
	<u>260,000</u>	<u>252,194</u>	<u>191,148</u>
<u>Expenditures</u>			
Placement Beneficiary	<u>100,000</u>	<u>252,194</u>	<u>191,148</u>
<u>Surplus for the Year</u>	<u>\$ 160,000</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>69,107</u>	<u>69,107</u>
<u>Surplus, End of Year</u>		<u>\$ 69,107</u>	<u>\$ 69,107</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Institutional Care For Children</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPD2)	\$ <u>69,211</u>	\$ <u>69,211</u>	\$ <u>304,161</u>
<u>Expenditures</u>			
Placement Beneficiary	<u>69,211</u>	<u>69,211</u>	<u>-</u>
<u>Surplus Before Transfers</u>	-	-	304,161
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(304,710)</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	-	(549)
<u>Surplus, Beginning of Year</u>		<u>173,525</u>	<u>174,074</u>
<u>Surplus, End of Year</u>		\$ <u>173,525</u>	\$ <u>173,525</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Group Homes</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPD0)	\$ <u>1,093,262</u>	\$ <u>1,093,262</u>	\$ <u>958,893</u>
<u>Expenditures</u>			
Placements - Direct Pay	<u>1,093,262</u>	<u>1,047,095</u>	<u>1,354,185</u>
<u>Surplus (Deficit) Before Transfers</u>	-	46,167	(395,292)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>394,578</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	46,167	(714)
<u>Deficit, Beginning of Year</u>		<u>(1,104,257)</u>	<u>(1,103,543)</u>
<u>Deficit, End of Year</u>		\$ <u>(1,058,090)</u>	\$ <u>(1,104,257)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Social Development -			
<u>Child and Family Services Operation</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPD3)	\$ 1,141,422	\$ 1,141,422	\$ 1,076,600
Listuguj Mi'gmaq Development Centre	4,220	-	15,400
Unexpended Funds	<u>414,000</u>	<u>-</u>	<u>-</u>
	<u>1,559,642</u>	<u>1,141,422</u>	<u>1,092,000</u>
<u>Expenditures</u>			
Administration	107,656	107,656	161,490
Capital Expenditures Out of Operations	50,756	-	20,040
Materials, Supplies and Other	385,400	356,281	181,538
Salaries and Benefits	920,000	452,915	491,222
Telephone	5,000	4,663	3,596
Training	30,000	21,871	-
Travel	<u>56,610</u>	<u>66,350</u>	<u>45,711</u>
	<u>1,555,422</u>	<u>1,009,736</u>	<u>903,597</u>
<u>Surplus Before Transfers</u>	4,220	131,686	188,403
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(192,666)</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 4,220</u>	131,686	(4,263)
<u>Surplus, Beginning of Year</u>		<u>1,337,255</u>	<u>1,341,518</u>
<u>Surplus, End of Year</u>		<u>\$ 1,468,941</u>	<u>\$ 1,337,255</u>
<u>Program:</u>			
Social Development -			
<u>Canada Summer Students (Social Assistance)</u>			
<u>Revenue</u>			
Government of Canada	\$ <u>10,822</u>	\$ <u>10,822</u>	\$ <u>9,087</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>10,817</u>	<u>10,817</u>	<u>14,146</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 5</u>	5	(5,059)
<u>Deficit, Beginning of Year</u>		<u>(5,501)</u>	<u>(442)</u>
<u>Deficit, End of Year</u>		<u>\$(5,496)</u>	<u>\$(5,501)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Family Violence</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPE0)	\$ -	\$ -	\$ 56,350
<u>Expenditures</u>			
Administration	-	-	5,165
Materials, Supplies and Other	-	-	7,350
Project Expenditures	-	-	34,481
Salaries and Benefits	-	-	15,290
	<u>-</u>	<u>-</u>	<u>62,286</u>
<u>Deficit Before Transfers</u>	-	-	(5,936)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	5,936
	<u>-</u>	<u>-</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ -	-	-
<u>Surplus, Beginning of Year</u>		57,058	57,058
<u>Surplus, End of Year</u>		<u>\$ 57,058</u>	<u>\$ 57,058</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Foster Home For Adults</u>			
<u>Revenue</u>			
DISC Set Contribution (NPC6)	\$ 110,457	\$ 110,457	\$ 100,000
Recoverable From DISC	-	11,881	-
	<u>110,457</u>	<u>122,338</u>	<u>100,000</u>
<u>Less: Recoverable By DISC</u>	-	-	(61,377)
	<u>110,457</u>	<u>122,338</u>	<u>38,623</u>
<u>Expenditures</u>			
Placement Beneficiary	100,000	90,506	22,703
Salaries and Benefits	49,100	31,832	15,920
	<u>149,100</u>	<u>122,338</u>	<u>38,623</u>
<u>Deficit for the Year</u>	<u>\$(38,643)</u>	-	-
<u>Deficit, Beginning of Year</u>		(306,998)	(306,998)
<u>Deficit, End of Year</u>		<u>\$(306,998)</u>	<u>\$(306,998)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
<u>Program:</u>			
<u>Social Development -</u>			
<u>Foster Homes For Children</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPD1)	\$ <u>1,316,736</u>	\$ <u>1,316,736</u>	\$ <u>1,348,680</u>
<u>Expenditures</u>			
Clothing Allowance	20,000	15,020	15,081
Extra Curricular Activities	8,000	4,712	4,860
Placement Beneficiary	1,245,000	1,138,291	1,106,133
School Bus Fees	-	70	115
Sports and Cultural Activities	8,000	6,230	6,354
Transportation	5,736	4,227	216
Uninsured Professional Fees	<u>30,000</u>	<u>31,483</u>	<u>45,096</u>
	<u>1,316,736</u>	<u>1,200,033</u>	<u>1,177,855</u>
<u>Surplus Before Transfers</u>	-	116,703	170,825
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	(<u>171,134</u>)
<u>Surplus (Deficit) for the Year</u>	\$ <u>-</u>	116,703	(309)
<u>Deficit, Beginning of Year</u>		(<u>165,737</u>)	(<u>165,428</u>)
<u>Deficit, End of Year</u>		\$ (<u>49,034</u>)	\$ (<u>165,737</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
Program:			
<u>Social Development - Haven House</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPE2)	\$ 467,670	\$ 467,670	\$ 456,763
Listuguj Mi'gmaq Development Centre	-	-	10,182
Other Income	-	665	2,040
	<u>467,670</u>	<u>468,335</u>	<u>468,985</u>
<u>Expenditures</u>			
Administration	38,509	38,509	46,830
Capital Expenditures Out of Operations	-	-	4,713
Heat and Lights	3,000	6,959	1,715
Insurance	1,000	610	610
Materials, Supplies and Other	34,000	98,309	36,901
Project Expenditures	30,238	79,448	141,871
Salaries and Benefits	241,245	239,604	205,479
Telephone	5,100	6,178	5,051
Travel and Training	32,000	29,303	16,004
	<u>385,092</u>	<u>498,920</u>	<u>459,174</u>
<u>Surplus (Deficit) Before Transfers</u>	82,578	(30,585)	9,811
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	2,411
<u>Surplus (Deficit) for the Year</u>	<u>\$ 82,578</u>	(30,585)	12,222
<u>Surplus, Beginning of Year</u>		<u>937,716</u>	<u>925,494</u>
<u>Surplus, End of Year</u>		<u>\$ 907,131</u>	<u>\$ 937,716</u>
Program:			
<u>Social Development - Adult Care - Service Delivery</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPC7)	\$ 103,603	\$ 103,603	\$ 102,878
<u>Expenditures</u>			
Administration	12,186	12,186	10,288
Materials, Supplies and Other	46,967	38,169	30,222
Salaries and Benefits	68,800	38,814	68,672
	<u>127,953</u>	<u>89,169</u>	<u>109,182</u>
<u>Surplus (Deficit) Before Transfers</u>	(24,350)	14,434	(6,304)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	6,304
<u>Surplus (Deficit) for the Year</u>	<u>\$(24,350)</u>	14,434	-
<u>Surplus, Beginning of Year</u>		<u>219,065</u>	<u>219,065</u>
<u>Surplus, End of Year</u>		<u>\$ 233,499</u>	<u>\$ 219,065</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
Program:			
Social Development -			
<u>First Line Childhood Family Services</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NPD7)	\$ <u>489,643</u>	\$ <u>489,643</u>	\$ <u>489,643</u>
<u>Expenditures</u>			
Administration	24,482	24,482	48,964
Capital Expenditures Out of Operations	2,000	-	-
Maintenance	-	1,275	827
Prevention	24,401	13,759	14,450
Project Expenditures	93,700	73,316	72,744
Salaries and Benefits	330,060	318,349	326,659
Travel	<u>15,000</u>	<u>11,429</u>	<u>9,314</u>
	<u>489,643</u>	<u>442,610</u>	<u>472,958</u>
<u>Surplus Before Transfers</u>	-	47,033	16,685
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	(17,062)
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	47,033	(377)
<u>Surplus, Beginning of Year</u>		<u>205,969</u>	<u>206,346</u>
<u>Surplus, End of Year</u>		<u>\$ 253,002</u>	<u>\$ 205,969</u>
Program:			
Social Development -			
<u>In Home Care For Adults</u>			
<u>Revenue</u>			
DISC Set Contribution (NPC5)	\$ <u>360,000</u>	\$ <u>360,000</u>	\$ <u>400,000</u>
<u>Expenditures</u>			
Administration	-	-	40,000
Adult Care	21,200	72,397	44,788
Salaries and Benefits	<u>378,800</u>	<u>318,783</u>	<u>325,587</u>
	<u>400,000</u>	<u>391,180</u>	<u>410,375</u>
<u>Deficit for the Year</u>	<u>\$(40,000)</u>	(31,180)	(10,375)
<u>Deficit, Beginning of Year</u>		<u>\$(215,244)</u>	<u>\$(204,869)</u>
<u>Deficit, End of Year</u>		<u>\$(246,424)</u>	<u>\$(215,244)</u>



LISTUGUJ MĪGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	Service Delivery	Case Management	Client Support	Total
	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2017</u>
Program:				
Social Development -				
<u>Enhanced Service Delivery</u>	\$ 15,900	\$ 127,584	\$ 286,467	\$ 216,809
DISC Set Contribution	(8,250)	(58,824)	(179,253)	-
(NP95-001, NP95-002, NP99-002 and NP99-003)				
Less: Transferred to Gesgapegiag	(450)	(3,561)	(39,118)	-
DISC Recoverable Surplus	<u>7,200</u>	<u>65,199</u>	<u>68,096</u>	<u>216,809</u>
<u>Revenue</u>				
DISC Set Contribution	\$ 15,900	\$ 127,584	\$ 286,467	\$ 216,809
(NP95-001, NP95-002, NP99-002 and NP99-003)				
Less: Transferred to Gesgapegiag	(8,250)	(58,824)	(179,253)	-
DISC Recoverable Surplus	(450)	(3,561)	(39,118)	-
<u>Revenue</u>	<u>7,200</u>	<u>65,199</u>	<u>68,096</u>	<u>216,809</u>
<u>Expenditures</u>				
Administration Wages	-	52,051	-	-
Mandatory Employ Related Cost/Pension/Insurance	-	3,848	-	-
Office Rent / Overhead	7,200	-	-	-
Pre Employment Measures	-	-	45,714	216,809
Transitional Support	-	-	14,582	-
Client Assessments	-	-	7,800	-
Professional Development	-	9,300	-	-
<u>Expenditures</u>	<u>7,200</u>	<u>65,199</u>	<u>68,096</u>	<u>216,809</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Deficit, Beginning of Year</u>			(46,525)	(46,525)
<u>Deficit, End of Year</u>			<u>\$ (46,525)</u>	<u>\$ (46,525)</u>

LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Social Development -			
<u>Summer Camp</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 7,000	\$ -
Transfer from Project	<u>14,000</u>	<u>11,967</u>	<u>-</u>
	<u>14,000</u>	<u>18,967</u>	<u>-</u>
<u>Expenditures</u>			
Materials, Supplies and Other	6,000	57,222	-
Project Expenditures	2,050	-	-
Salaries and Benefits	1,950	1,341	-
Travel	<u>4,000</u>	<u>2,425</u>	<u>-</u>
	<u>14,000</u>	<u>60,988</u>	<u>-</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(42,021)	-
<u>Deficit, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(42,021)</u>	<u>\$ -</u>
Program:			
Social Development -			
<u>SAA/QEF Community Mobilization</u>			
<u>Revenue</u>			
Gouvernement du Québec	\$ <u>15,000</u>	\$ <u>15,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Local Initiatives	5,000	-	-
Salaries and Benefits	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>15,000</u>	<u>-</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	15,000	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ 15,000</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Capital Addition to Reserve</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	532,000	545,500
Project Expenditures	-	21,427	8,973
	-	553,427	554,473
<u>Surplus (Deficit) Before Transfers</u>	-	(553,427)	(554,473)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	555,000
<u>Surplus (Deficit) for the Year</u>	\$ -	(553,427)	527
<u>Deficit, Beginning of Year</u>		(1,513,498)	(1,514,025)
<u>Deficit, End of Year</u>		\$(2,066,925)	\$(1,513,498)
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Band School O & M</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTHL)	\$ 168,192	\$ 168,192	\$ 168,192
Other Income	73,125	92,475	107,692
	241,317	260,667	275,884
<u>Expenditures</u>			
Administration	16,819	15,902	16,819
Capital Expenditures Out of Operations	-	-	8,549
Heat and Lights	60,000	91,192	88,917
Insurance	21,805	21,586	21,775
Materials, Supplies and Other	16,969	12,237	28,899
Repairs and Maintenance	5,500	33,261	24,504
Salaries and Benefits	120,223	95,499	101,927
	241,316	269,677	291,390
<u>Surplus (Deficit) Before Transfers</u>	1	(9,010)	(15,506)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	212
<u>Surplus (Deficit) for the Year</u>	\$ 1	(9,010)	(15,294)
<u>Deficit, Beginning of Year</u>		(1,242,062)	(1,226,768)
<u>Deficit, End of Year</u>		\$(1,251,072)	\$(1,242,062)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Community Building</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTMW)	\$ 68,631	\$ 68,631	\$ 68,631
DISC Fixed Contribution (NTN0)	33,747	33,747	-
Rental - Buildings	53,600	32,000	92,529
Add: Deferred Revenue Prior Year	-	21,600	-
Less: Deferred Revenue Current Year	-	-	(43,200)
	<u>155,978</u>	<u>155,978</u>	<u>117,960</u>
<u>Expenditures</u>			
Administration	6,663	-	6,863
Heat and Lights	25,000	34,232	26,835
Materials, Supplies and Other	34,300	30,797	38,106
Repairs and Maintenance	14,000	30,151	13,658
Salaries and Benefits	48,900	91,353	47,704
	<u>128,863</u>	<u>186,533</u>	<u>133,166</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 27,115</u>	(30,555)	(15,206)
<u>Surplus, Beginning of Year</u>		<u>608,652</u>	<u>623,858</u>
<u>Surplus, End of Year</u>		<u>\$ 578,097</u>	<u>\$ 608,652</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Public Works</u>			
<u>Revenue</u>			
Other Income	\$ 135,350	\$ 166,344	\$ 408,700
<u>Expenditures</u>			
Administration	13,535	-	-
Capital Expenditures Out of Operations	1,000	9,258	1,204
Loan Payments	65,000	20,621	63,262
Materials, Supplies and Other	121,500	191,525	135,687
Salaries and Benefits	119,500	191,617	102,665
Vehicle Operating and Travel	16,800	38,415	16,265
	<u>337,335</u>	<u>451,436</u>	<u>319,083</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(201,985)</u>	(285,092)	89,617
<u>Deficit, Beginning of Year</u>		(2,212,918)	(2,302,535)
<u>Deficit, End of Year</u>		<u>\$(2,498,010)</u>	<u>\$(2,212,918)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
<u>Program:</u>			
Community Capital Facilities			
<u>Fire Protection</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NTM5)	\$ 15,200	\$ 15,200	\$ 15,200
DISC Fixed Contribution (NTMS)	67,145	67,145	67,145
DISC Fixed Contribution (NTMZ)	<u>17,700</u>	<u>17,700</u>	<u>17,700</u>
	<u>100,045</u>	<u>100,045</u>	<u>100,045</u>
 <u>Expenditures</u>			
Administration	5,000	-	5,000
Capital Expenditures Out of Operations	11,000	12,405	5,440
Heat and Lights	12,000	6,762	14,361
Loan Payments	-	-	39,389
Materials, Supplies and Other	30,500	80,403	86,316
Salaries and Benefits	14,000	17,634	20,193
Training	17,700	2,551	5,000
Vehicle Operating and Travel	<u>9,845</u>	<u>12,384</u>	<u>6,339</u>
	<u>100,045</u>	<u>132,139</u>	<u>182,038</u>
 <u>Deficit for the Year</u>	 <u>\$ -</u>	 (32,094)	 (81,993)
 <u>Deficit, Beginning of Year</u>		 (134,534)	 (52,541)
 <u>Deficit, End of Year</u>		 <u>\$(166,628)</u>	 <u>\$(134,534)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Roads and Bridges</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTMT)	\$ <u>139,588</u>	\$ <u>139,588</u>	\$ <u>138,669</u>
<u>Expenditures</u>			
Administration	13,867	-	13,867
Capital Expenditures Out of Operations	-	-	13,865
Equipment Rental and Repairs	46,450	92,096	68,752
Materials and Supplies - Summer	57,000	57,984	57,310
Materials and Supplies - Winter	70,000	73,086	70,734
Salaries and Benefits	<u>16,795</u>	<u>33,666</u>	<u>16,710</u>
	<u>204,112</u>	<u>256,832</u>	<u>241,238</u>
<u>Deficit for the Year</u>	\$(<u>64,524</u>)	(117,244)	(102,569)
<u>Deficit, Beginning of Year</u>		(1,814,104)	(1,711,535)
<u>Deficit, End of Year</u>		<u>\$(1,931,348)</u>	<u>\$(1,814,104)</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Sanitation Systems</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTFF)	\$ <u>101,855</u>	\$ <u>101,855</u>	\$ <u>101,855</u>
DISC Fixed Contribution (NTN5)	<u>119,278</u>	<u>119,278</u>	<u>119,278</u>
	<u>221,133</u>	<u>221,133</u>	<u>221,133</u>
<u>Expenditures</u>			
Administration	22,113	-	22,113
Capital Expenditures Out of Operations	-	-	1,648
Heat and Lights	9,000	32,590	14,374
Materials, Supplies and Other	416,575	367,719	334,008
Repairs and Maintenance	91,000	90,591	79,325
Salaries and Benefits	<u>191,600</u>	<u>163,756</u>	<u>128,815</u>
	<u>730,288</u>	<u>654,656</u>	<u>580,283</u>
<u>Deficit for the Year</u>	\$(<u>509,155</u>)	(433,523)	(359,150)
<u>Deficit, Beginning of Year</u>		(2,663,512)	(2,304,362)
<u>Deficit, End of Year</u>		<u>\$(3,097,035)</u>	<u>\$(2,663,512)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
<u>Community Capital Facilities -</u> <u>Water Systems</u>			
Revenue			
DISC Fixed Contribution (NTFG)	\$ <u>92,270</u>	\$ <u>92,270</u>	\$ <u>92,270</u>
Expenditures			
Administration	9,927	134	9,227
Heat and Lights	4,000	14,839	5,012
Materials, Supplies and Other	18,510	32,133	18,563
Purification and Treatment	3,200	1,985	3,182
Salaries and Benefits	49,200	49,916	49,171
Telephone	4,000	674	3,657
Travel	-	-	361
Waterline Repairs	<u>7,500</u>	<u>-</u>	<u>2,885</u>
	<u>96,337</u>	<u>99,681</u>	<u>92,058</u>
Surplus (Deficit) Before Transfers	(4,067)	(7,411)	212
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(212)</u>
Deficit for the Year	\$(<u>4,067</u>)	(7,411)	-
Deficit, Beginning of Year		(92,312)	(92,312)
Deficit, End of Year		<u>\$(99,723)</u>	<u>\$(92,312)</u>
Program:			
<u>Community Capital Facilities -</u> <u>Paving</u>			
Revenue			
DISC Fixed Contribution (NTM8)	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>87,000</u>
Expenditures			
Administration	8,700	-	8,700
Project Expenditures	<u>150,000</u>	<u>185,029</u>	<u>194,519</u>
	<u>158,700</u>	<u>185,029</u>	<u>203,219</u>
Surplus (Deficit) Before Transfers	41,300	14,971	(116,219)
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>16,029</u>
Surplus (Deficit) for the Year	<u>\$ 41,300</u>	14,971	(100,190)
Surplus (Deficit), Beginning of Year		(94,144)	<u>6,046</u>
Deficit, End of Year		<u>\$(79,173)</u>	<u>\$(94,144)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Environment Site Assessment Phase I Reserve</u>			
<u>Revenue</u>			
DISC Set Contribution (NT63)	\$ 33,000	\$ 33,000	\$ -
<u>Less: Recoverable By DISC</u>	<u>-</u>	<u>14,879</u>	<u>-</u>
	<u>33,000</u>	<u>18,121</u>	<u>-</u>
<u>Expenditures</u>			
Consulting Fees	<u>33,000</u>	<u>18,121</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
 <u>Program:</u>			
Community Capital Facilities -			
<u>Environment Site Assessment Phase III</u>			
<u>Revenue</u>			
DISC Set Contribution (NTV3)	\$ 40,453	\$ 40,453	\$ -
<u>Add: Recoverable From DISC</u>	<u>-</u>	<u>815</u>	<u>-</u>
	<u>40,453</u>	<u>41,268</u>	<u>-</u>
<u>Expenditures</u>			
Administration	2,168	2,168	-
Professional Services	38,285	21,680	-
Project Expenditures	<u>-</u>	<u>17,420</u>	<u>-</u>
	<u>40,453</u>	<u>41,268</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUIJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u> <u>Facilities Maintenance</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTNW)	\$ 71,400	\$ 71,400	\$ 71,400
DISC Fixed Contribution (NTN0)	<u>-</u>	<u>-</u>	<u>33,747</u>
	<u>71,400</u>	<u>71,400</u>	<u>105,147</u>
<u>Expenditures</u>			
Administration	12,515	-	12,515
Materials, Supplies and Other	3,050	8,198	3,647
Salaries and Benefits	156,000	186,491	154,534
Telephone	1,200	1,435	1,104
Travel	<u>4,500</u>	<u>11,763</u>	<u>1,075</u>
	<u>177,265</u>	<u>207,887</u>	<u>172,875</u>
<u>Deficit for the Year</u>	<u>\$(105,865)</u>	(136,487)	(67,728)
<u>Deficit, Beginning of Year</u>		(459,212)	(391,484)
<u>Deficit, End of Year</u>		<u>\$(595,699)</u>	<u>\$(459,212)</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u> <u>Emergency Preparedness</u>			
<u>Revenue</u>			
DISC Set Contribution (NTR0)	\$ 2,653	\$ 2,653	\$ 20,000
Less: Recoverable By DISC	<u>-</u>	<u>(2,653)</u>	<u>(8,676)</u>
	<u>2,653</u>	<u>-</u>	<u>11,324</u>
<u>Expenditures</u>			
Travel	<u>-</u>	<u>-</u>	<u>11,324</u>
	<u>-</u>	<u>-</u>	<u>11,324</u>
<u>Surplus for the Year</u>	<u>\$ 2,653</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUIJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Community Capital Facilities - Specific Land Claims			
<u>Revenue</u>			
DISC Set Contribution (NGBL)	\$ -	\$ -	\$ 38,500
Less: Recoverable By DISC	<u>-</u>	<u>-</u>	(550)
	<u>-</u>	<u>-</u>	<u>37,950</u>
<u>Expenditures</u>			
Administration	-	-	3,850
Materials, Supplies and Other	-	-	587
Professional Services	-	-	4,946
Salaries and Benefits	-	-	23,857
Travel	<u>-</u>	<u>-</u>	<u>8,168</u>
	<u>-</u>	<u>-</u>	<u>41,408</u>
<u>Deficit, for the Year</u>	<u>\$ -</u>	-	(3,458)
<u>Deficit, Beginning of Year</u>		(22,900)	(19,442)
<u>Deficit, End of Year</u>		<u>\$(22,900)</u>	<u>\$(22,900)</u>



LISTUGUI MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) 2017
<u>Program:</u>			
Community Capital Facilities - <u>Lot Development</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTMJ)	\$ 355,000	\$ 355,000	\$ 500,000
<u>Expenditures</u>			
Administration	50,000	-	50,000
Project Expenditures	175,000	184,190	172,823
Salaries and Benefits	<u>174,800</u>	<u>171,742</u>	<u>158,224</u>
	<u>399,800</u>	<u>355,932</u>	<u>381,047</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>44,800</u>)	(932)	118,953
<u>Deficit, Beginning of Year</u>		(344,162)	(463,115)
<u>Deficit, End of Year</u>		\$(<u>345,094</u>)	\$(<u>344,162</u>)
<u>Program:</u>			
Community Capital Facilities - <u>ACRS Repairs</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTMB)	\$ 77,000	\$ 77,000	\$ 55,000
<u>Expenditures</u>			
Administration	5,500	-	5,500
Project Expenditures	<u>35,000</u>	<u>13,682</u>	<u>33,471</u>
	<u>40,500</u>	<u>13,682</u>	<u>38,971</u>
<u>Surplus Before Transfers</u>	36,500	63,318	16,029
<u>Transfers Between Programs</u>			
Transfer To Other Programs	-	-	(16,029)
<u>Surplus for the Year</u>	\$ <u>36,500</u>	63,318	-
<u>Surplus, Beginning of Year</u>		<u>255,880</u>	<u>255,880</u>
<u>Surplus, End of Year</u>		\$ <u>319,198</u>	\$ <u>255,880</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Community Capital Facilities - Band Garage			
<u>Revenue</u>			
DISC Set Contribution (NTMB)	\$ 271,325	\$ 271,325	\$ 400,000
<u>Add:</u> Deferred Revenue Previous Year	-	376,344	-
<u>Less:</u> Deferred Revenue 2015/2016	-	-	(230,811)
<u>Less:</u> Deferred Revenue 2016/2017	-	-	(145,533)
<u>Less:</u> Recoverable To DISC	-	(14,576)	-
	<u>271,325</u>	<u>633,093</u>	<u>23,656</u>
<u>Expenditures</u>			
Administration	-	-	20,194
Professional Services	-	-	47,426
Project Expenditures	305,483	448,617	690,997
Salaries and Benefits	-	175,741	173,202
Travel	-	8,735	-
	<u>305,483</u>	<u>633,093</u>	<u>931,819</u>
<u>Deficit for the Year</u>	<u>\$(34,158)</u>	-	(908,163)
<u>Deficit, Beginning of Year</u>		(1,046,165)	(138,002)
<u>Deficit, End of Year</u>		<u>\$(1,046,165)</u>	<u>\$(1,046,165)</u>

Program:

Community Capital Facilities -
Homes Constructed (2015/16)

Revenue

Canada Mortgage and Housing Corporation	\$ -	\$ -	\$ 258,000
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Expenditures

Materials and Supplies	-	-	10,159
Salaries and Benefits	-	-	41,281
	<u>-</u>	<u>-</u>	<u>51,440</u>

Surplus for the Year

	<u>\$ -</u>	-	206,560
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Surplus (Deficit), Beginning of Year

		80,383	(126,177)
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Surplus, End of Year

		<u>\$ 80,383</u>	<u>\$ 80,383</u>
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LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
<u>Community Capital Facilities -</u> <u>Homes Constructed (2016/17)</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTKA)	\$ -	\$ -	\$ 300,000
Loan Proceeds	-	201,000	799,000
Insurance Proceeds	-	-	120,000
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>(120,000)</u>
	<u>-</u>	<u>201,000</u>	<u>1,099,000</u>
<u>Expenditures</u>			
Materials and Supplies	-	54,261	873,352
Salaries and Benefits	<u>-</u>	<u>40,307</u>	<u>346,957</u>
	<u>-</u>	<u>94,568</u>	<u>1,220,309</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	106,432	(121,309)
<u>Deficit, Beginning of Year</u>		<u>(121,309)</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(14,877)</u>	<u>\$(121,309)</u>
 Program:			
<u>Community Capital Facilities -</u> <u>Homes Constructed (2017/18)</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTKB)	\$ 350,000	\$ 350,000	\$ -
Loan Proceeds	1,000,000	-	-
Deferred Revenue Prior Year	<u>-</u>	<u>120,000</u>	<u>-</u>
	<u>1,350,000</u>	<u>470,000</u>	<u>-</u>
<u>Expenditures</u>			
Administration	30,000	-	-
Materials and Supplies	945,000	786,743	-
Salaries and Benefits	<u>384,800</u>	<u>287,359</u>	<u>-</u>
	<u>1,359,800</u>	<u>1,074,102</u>	<u>-</u>
<u>Deficit for the Year</u>	<u>\$(9,800)</u>	(604,102)	-
<u>Deficit, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(604,102)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Playground</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ 13,897	\$ 3,370
Deferred Revenue Previous Year	-	6,351	6,922
Less: Deferred Revenue Current Year	<u>-</u>	<u>-</u>	<u>(6,351)</u>
	<u>-</u>	<u>20,248</u>	<u>3,941</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	-
Project Expenditures	<u>-</u>	<u>25,910</u>	<u>3,941</u>
	<u>-</u>	<u>25,910</u>	<u>3,941</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	<u>(5,662)</u>	<u>-</u>
<u>Deficit, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(5,662)</u>	<u>\$ -</u>
Program:			
<u>Community Capital Facilities -</u>			
<u>Housing Governance</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTLE-001)	\$ 21,600	\$ 21,600	\$ 14,400
DISC Fixed Contribution (NTLE-002)	74,000	74,000	-
Canada Mortgage and Housing Corporation	<u>20,000</u>	<u>-</u>	<u>-</u>
	<u>115,600</u>	<u>95,600</u>	<u>14,400</u>
<u>Expenditures</u>			
Professional Services	95,600	38,918	14,440
Repairs Costs	<u>20,000</u>	<u>-</u>	<u>-</u>
	<u>115,600</u>	<u>38,918</u>	<u>14,440</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>56,682</u>	<u>(40)</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>(40)</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 56,642</u>	<u>\$(40)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Community Capital Facilities - <u>Quebec Work Integration</u>			
<u>Revenue</u>			
Province of Quebec	\$ -	\$ 27,032	\$ 50,180
<u>Expenditures</u>			
Salaries and Benefits	-	17,910	75,360
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	9,122	(25,180)
<u>Deficit, Beginning of Year</u>		(25,180)	-
<u>Deficit, End of Year</u>		<u>\$(16,058)</u>	<u>\$(25,180)</u>
 <u>Program:</u>			
Community Capital Facilities - <u>Access To Community Garage</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTU1)	\$ -	\$ -	\$ 234,000
<u>Expenditures</u>			
Administration	-	-	3,639
Project Expenditures	-	-	162,104
Salaries and Benefits	-	-	19,837
	-	-	185,580
<u>Surplus for the Year</u>	<u>\$ -</u>	-	48,420
<u>Surplus, Beginning of Year</u>		48,420	-
<u>Surplus, End of Year</u>		<u>\$ 48,420</u>	<u>\$ 48,420</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) <u>2017</u>
Program:			
Community Capital Facilities - <u>Gignu Care Facility</u>			
<u>Revenue</u>			
Loan Proceeds	\$ -	\$ -	\$ 3,564,387
<u>Expenditures</u>			
Heat and Lights	-	10,326	16,590
Loan Payments	-	232,103	3,852,970
Professional Services	-	-	1,204
Project Expenditures	-	300	389,241
	<u>-</u>	<u>242,729</u>	<u>4,260,005</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(242,729)	(695,618)
<u>Deficit, Beginning of Year</u>		(1,757,840)	(1,062,222)
<u>Deficit, End of Year</u>		<u>\$(2,000,569)</u>	<u>\$(1,757,840)</u>
Program:			
Community Capital Facilities - <u>SEC95 Triplex Const. (19072537 021)</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ 456,000	\$ -
<u>Expenditures</u>			
Project Expenditures	-	261,040	440,026
Salaries and Benefits	-	43,470	62,369
Professional Services	-	500	-
	<u>-</u>	<u>305,010</u>	<u>502,395</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	150,990	(502,395)
<u>Deficit, Beginning of Year</u>		(502,395)	-
<u>Deficit, End of Year</u>		<u>\$(351,405)</u>	<u>\$(502,395)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
<u>Community Capital Facilities -</u> <u>DISC Renovations/Extensions</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTLC)	\$ <u>251,200</u>	\$ <u>251,200</u>	\$ <u>-</u>
<u>Expenditures</u>			
Materials, Supplies and Other	100,466	162,037	-
Salaries and Benefits	<u>75,534</u>	<u>84,578</u>	<u>-</u>
	<u>176,000</u>	<u>246,615</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ <u>75,200</u>	4,585	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		\$ <u>4,585</u>	\$ <u>-</u>
Program:			
<u>Community Capital Facilities -</u> <u>RRAP (2016/17)</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTKC)	\$ 48,000	\$ 48,000	\$ 88,000
Canada Mortgage and Housing Corporation	<u>144,769</u>	<u>144,759</u>	<u>171,226</u>
	<u>192,769</u>	<u>192,759</u>	<u>259,226</u>
<u>Expenditures</u>			
Administration	-	-	8,800
Materials, Supplies and Other	78,874	46,881	142,782
Salaries and Benefits	<u>75,534</u>	<u>39,357</u>	<u>93,329</u>
	<u>154,408</u>	<u>86,238</u>	<u>244,911</u>
<u>Surplus for the Year</u>	\$ <u>38,361</u>	106,521	14,315
<u>Surplus, Beginning of Year</u>		<u>14,315</u>	<u>-</u>
<u>Surplus, End of Year</u>		\$ <u>120,836</u>	\$ <u>14,315</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>JMR MEM Rink Roof</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTND)	\$ -	\$ -	\$ 159,000
Other Income	<u>-</u>	<u>1,000</u>	<u>-</u>
	<u>-</u>	<u>1,000</u>	<u>159,000</u>
<u>Expenditures</u>			
Administration	-	-	10,514
Project Expenditures	-	137,904	339,760
Salaries and Benefits	<u>-</u>	<u>61,860</u>	<u>183,150</u>
	<u>-</u>	<u>199,764</u>	<u>533,424</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(198,764)	(374,424)
<u>Deficit, Beginning of Year</u>		(374,424)	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(573,188)</u>	<u>\$(374,424)</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>SAA Youth Center</u>			
<u>Revenue</u>			
Gouvernement du Québec	\$ <u>66,900</u>	\$ <u>66,900</u>	\$ <u>66,900</u>
<u>Expenditures</u>			
Loan Payments	<u>66,900</u>	<u>66,900</u>	<u>66,900</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>166,443</u>	<u>166,443</u>
<u>Surplus, End of Year</u>		<u>\$ 166,443</u>	<u>\$ 166,443</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>Transfer Site Construction</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTO6)	\$ -	\$ -	\$ 350,000
<u>Less: Recoverable By DISC</u>	<u>-</u>	<u>-</u>	<u>(158,240)</u>
	<u>-</u>	<u>-</u>	<u>191,760</u>
<u>Expenditures</u>			
Project Expenditures	-	14,799	154,005
Salaries and Benefits	<u>-</u>	<u>1,382</u>	<u>36,697</u>
	<u>-</u>	<u>16,181</u>	<u>190,702</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>(16,181)</u>	<u>1,058</u>
<u>Surplus, Beginning of Year</u>		<u>1,058</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(15,123)</u>	<u>\$ 1,058</u>

<u>Program:</u>			
<u>Community Capital Facilities -</u>			
<u>CMHC Internship Program</u>			
<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ 43,412	\$ 20,423
Listuguj Mi'gmaq Development Centre	<u>-</u>	<u>1,766</u>	<u>-</u>
	<u>-</u>	<u>45,178</u>	<u>20,423</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>-</u>	<u>40,190</u>	<u>21,242</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>4,988</u>	<u>(819)</u>
<u>Surplus (Deficit), Beginning of Year</u>		<u>(819)</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 4,169</u>	<u>\$(819)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Community Capital Facilities -			
<u>Firefighters Competition</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NTMZ)	\$ -	\$ -	\$ 25,000
<u>Expenditures</u>			
Administration	-	-	1,250
Capital Expenditures Out of Operations	-	-	3,508
Project Expenditures	-	-	23,298
Salaries and Benefits	-	-	600
	<u>-</u>	<u>-</u>	<u>28,656</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	-	(3,656)
<u>Deficit, Beginning of Year</u>		(5,136)	(1,480)
<u>Deficit, End of Year</u>		<u>\$(5,136)</u>	<u>\$(5,136)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Band Government -			
Band Support Grant			
<u>Revenue</u>			
DISC Grant (NG0F)	\$ 696,203	\$ 696,203	\$ 712,535
DISC Grant (NG0H)	74,183	74,183	-
Listuguj Mi'gmaq Development Centre	-	29,298	14,502
Local Sources	<u>1,803,449</u>	<u>746,973</u>	<u>1,117,155</u>
	<u>2,573,835</u>	<u>1,546,657</u>	<u>1,844,192</u>
<u>Expenditures</u>			
Accounting and Audit	-	68,875	60,500
Bad Debts	50,000	60,378	969,103
Capital Expenditures Out of Operations	215,000	381,223	282,491
Election Expenditures	-	2,646	57,489
Equipment Rental	-	11,657	7,614
Heat and Lights	-	15,780	14,997
Honoraria	72,000	71,500	75,000
Insurance	-	25,322	27,976
Interest and Bank Charges	25,000	7,387	27,864
Office and Building Supplies	77,500	221,961	455,208
Pow Wow	-	-	23,594
Professional Fees	147,000	456,380	369,845
Salaries and Benefits	2,056,042	1,422,062	1,493,163
Telephone	15,600	10,430	11,286
Travel	<u>200,000</u>	<u>157,250</u>	<u>152,770</u>
	<u>2,858,142</u>	<u>2,912,851</u>	<u>4,028,900</u>
<u>Deficit Before Transfers</u>	(284,307)	(1,366,194)	(2,184,708)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>617,147</u>	<u>593,952</u>
<u>Deficit for the Year</u>	<u>\$(284,307)</u>	(749,047)	(1,590,756)
<u>Deficit, Beginning of Year</u>		(1,918,347)	(327,591)
<u>Deficit, End of Year</u>		<u>\$(2,667,394)</u>	<u>\$(1,918,347)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Band Government -</u>			
<u>Band Employee Benefit Plan (Pension)</u>			
 <u>Revenue</u>			
DISC Set Contribution (NGOM)	\$ 280,269	\$ 280,269	\$ 275,541
<u>Less: Recoverable By DISC</u>	<u> -</u>	<u>(22,757)</u>	<u>(11,448)</u>
	<u>280,269</u>	<u>257,512</u>	<u>264,093</u>
 <u>Expenditures</u>			
Employer's Contribution	<u>196,536</u>	<u>174,785</u>	<u>206,152</u>
 <u>Surplus for the Year</u>	 <u>\$ 83,733</u>	 82,727	 57,941
 <u>Deficit, Beginning of Year</u>		 <u>(381,225)</u>	 <u>(439,166)</u>
 <u>Deficit, End of Year</u>		 <u>\$(298,498)</u>	 <u>\$(381,225)</u>
 <u>Program:</u>			
<u>Band Government -</u>			
<u>Band Employee Benefit Plan (Group Insurance)</u>			
 <u>Revenue</u>			
DISC Fixed Contribution (NGOL)	\$ 94,897	\$ 94,897	\$ 93,354
 <u>Expenditures</u>			
Employer's Contribution	<u>102,530</u>	<u>103,144</u>	<u>103,982</u>
 <u>Deficit for the Year</u>	 <u>\$(7,633)</u>	 (8,247)	 (10,628)
 <u>Deficit, Beginning of Year</u>		 <u>(202,564)</u>	 <u>(191,936)</u>
 <u>Deficit, End of Year</u>		 <u>\$(210,811)</u>	 <u>\$(202,564)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) 2017
Program:			
Band Government - Housing Admin.			
<u>Revenue</u>			
DISC Fixed Contribution (NTKN)	\$ 12,791	\$ 12,791	\$ 12,791
DISC Fixed Contribution (NTKQ)	3,600	3,600	3,600
Canada Mortgage and Housing Corporation	-	-	600
	<u>16,391</u>	<u>16,391</u>	<u>16,991</u>
<u>Expenditures</u>			
Administration	1,639	-	546
Salaries and Benefits	48,580	68,451	48,401
Telephone	1,920	1,980	1,917
Travel	150	2,300	140
	<u>52,289</u>	<u>72,731</u>	<u>51,004</u>
<u>Deficit for the Year</u>	\$(<u>35,898</u>)	(56,340)	(34,013)
<u>Deficit, Beginning of Year</u>		(1,074,104)	(1,040,091)
<u>Deficit, End of Year</u>		\$(<u>1,130,444</u>)	\$(<u>1,074,104</u>)
Program:			
Band Government - HR Management Capital Development			
<u>Revenue</u>			
DISC Fixed Contribution (NG1F)	\$ -	\$ -	\$ 40,000
Add: Deferred Revenue Prior Year	40,000	40,000	-
Less: Deferred Revenue Current Year	-	-	(40,000)
	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<u>Expenditures</u>			
Materials, Supplies and Other	12,000	10,478	-
Travel	1,000	751	-
Professional Services	27,000	28,190	-
	<u>40,000</u>	<u>39,419</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	581	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		\$ <u>581</u>	\$ <u>-</u>



LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Band Government -</u>			
<u>Prevention Operations Water Projection</u>			
<u>Revenue</u>			
DISC Set Contribution (NT4J)	\$ 45,000	\$ 45,000	\$ -
<u>Less: Recoverable By DISC</u>	<u>-</u>	<u>(834)</u>	<u>-</u>
	<u>45,000</u>	<u>44,166</u>	<u>-</u>
<u>Expenditures</u>			
Administration	4,000	4,500	-
Consulting	5,000	28,003	-
Legal Fees	13,000	-	-
Salaries and Benefits	35,000	9,717	-
Travel	<u>3,000</u>	<u>1,946</u>	<u>-</u>
	<u>60,000</u>	<u>44,166</u>	<u>-</u>
<u>Deficit for the Year</u>	<u>\$ (15,000)</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>
<u>Program:</u>			
<u>Band Government -</u>			
<u>Loss of Salmon Pools 3FN</u>			
<u>Revenue</u>			
DISC Fixed Contribution (NGBL)	\$ <u>104,480</u>	\$ <u>104,480</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	10,480	10,448	-
Consulting	44,000	41,333	-
Legal Fees	30,000	10,000	-
Professional Services	-	24,839	-
Salaries and Benefits	15,000	14,372	-
Travel	<u>5,000</u>	<u>3,488</u>	<u>-</u>
	<u>104,480</u>	<u>104,480</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
<u>Economic Development -</u>			
<u>Economic Development</u>			
Revenue			
DISC Fixed Contribution (NT45)	\$ 274,403	\$ 274,403	\$ 280,010
Listuguj Mi'gmaq Development Centre	-	6,442	747
Unexpended Funds	<u>96,953</u>	<u>-</u>	<u>-</u>
	<u>371,356</u>	<u>280,845</u>	<u>280,757</u>
Expenditures			
Administration	27,335	-	27,355
Capital Expenditures Out of Operations	-	-	890
Materials, Supplies and Operational Costs	52,049	42,314	13,769
Professional Services	100,000	160,786	-
Salaries and Benefits	175,965	133,283	89,649
Telephone	<u>3,000</u>	<u>1,800</u>	<u>1,700</u>
	<u>358,349</u>	<u>338,183</u>	<u>133,363</u>
Surplus (Deficit) Before Transfers	13,007	(57,338)	147,394
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(146,647)</u>
Surplus (Deficit) for the Year	<u>\$ 13,007</u>	<u>(57,338)</u>	<u>747</u>
Surplus, Beginning of Year		<u>394,528</u>	<u>393,781</u>
Surplus, End of Year		<u>\$ 337,190</u>	<u>\$ 394,528</u>
Program:			
<u>Economic Development -</u>			
<u>Seafood Repackaging Plan</u>			
Revenue			
DISC Fixed Contribution (NT90)	\$ -	\$ -	\$ 72,500
Transfer From Other Programs	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>-</u>	<u>-</u>	<u>112,500</u>
Expenditures			
Professional Services	<u>-</u>	<u>-</u>	<u>126,980</u>
Deficit Before Transfers	-	-	(14,480)
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>14,480</u>
Surplus for the Year	<u>\$ -</u>	<u>-</u>	<u>-</u>
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Surplus, End of Year		<u>\$ -</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Health Services -			
<u>Health Services Transfer</u>			
<u>Revenue</u>			
Health Canada - FNIH - Block Funding	\$ 2,334,280	\$ 2,334,280	\$ 2,235,192
Health Canada - FNIH - Set Funding	1,123,409	1,123,409	1,152,063
Health Canada - FNIH - Flexible Funding	92,120	92,120	-
Health Canada - FNIH - Special Capital Facility	10,830	10,830	-
Other Income	-	-	18,064
	<u>3,560,639</u>	<u>3,560,639</u>	<u>3,405,319</u>
<u>Less: Recoverable by Health Canada</u>	<u>-</u>	<u>-</u>	<u>(78,904)</u>
	<u>3,560,639</u>	<u>3,560,639</u>	<u>3,326,415</u>
<u>Expenditures</u>			
Accreditation	80,998	78,387	73,072
Brighter Futures	139,477	116,434	152,583
Building Healthy Communities	105,000	102,853	101,369
Community Health Representative	120,693	154,503	131,686
Community Nursing	408,986	379,519	356,213
Community Project	102,085	88,551	69,683
Community Wellness NITAP	67,781	65,667	86,755
Diabetes Initiative	94,509	96,372	87,839
Environment Health - Drinking Water	15,347	34,808	12,862
FAS/FAE Initiative	28,781	23,131	18,944
FNFNES	-	-	19,636
Headstart	177,198	167,485	152,104
Health Capital Facilities O & M	152,346	112,616	40,123
Health Career Programs - Summer Students	33,000	29,679	24,831
Health Facility Operation	68,829	52,832	157,766
HIV/Aids Strategy	6,000	6,213	6,975
In Home Care Assessment	510,755	515,373	495,410
IRS RHSP	63,000	86,212	84,433
Jordan's Principle	57,663	60,607	22,235
L.S.C.A.T. Coordinator	101,016	96,108	81,252
Management and Support Services	324,613	252,149	261,661
Maternal Child Health	116,953	101,891	70,572
Me'tatmnej	24,000	17,567	-
Medical Transportation	426,358	421,416	587,563
Oral Health Children's Initiative	22,156	8,699	18,909
Participation	67,317	51,531	68,788
Prenatal Nutrition	26,260	25,617	25,185
Professional Services	74,788	28,902	33,385
	<u>3,415,909</u>	<u>3,175,122</u>	<u>3,241,834</u>
<u>Surplus for the Year</u>	<u>\$ 144,730</u>	385,517	84,581
<u>Surplus, Beginning of Year</u>		<u>2,594,992</u>	<u>2,510,411</u>
<u>Surplus, End of Year</u>		<u>\$ 2,980,509</u>	<u>\$ 2,594,992</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Health Services -</u>			
<u>Reinvestment Plan</u>			
<u>Revenue</u>			
Unexpended Funds	\$ <u>332,500</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	11,500	11,500	14,785
Capital Expenditures Out of Operations	-	-	281,470
Materials, Supplies and Other	148,000	76,909	62,424
Salaries and Benefits	115,000	50,539	94,493
Travel	<u>58,000</u>	<u>4,691</u>	<u>6,399</u>
	<u>332,500</u>	<u>143,639</u>	<u>459,571</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	(143,639)	(459,571)
<u>Deficit, Beginning of Year</u>		(459,571)	-
<u>Deficit, End of Year</u>		\$(<u>603,210</u>)	\$(<u>459,571</u>)
 <u>Program:</u>			
<u>Other Programs -</u>			
<u>Shrimp Harvesting</u>			
<u>Revenue</u>			
Shrimp Sales	\$ 4,680,000	\$ 1,739,398	\$ 4,776,807
Other Income	-	3,908	-
	<u>4,680,000</u>	<u>1,743,306</u>	<u>4,776,807</u>
<u>Expenditures</u>			
Administration	126,126	-	158,446
Capital Expenditures Out of Operations	-	-	184,317
Materials, Supplies and Other	1,363,527	1,177,000	1,011,009
Salaries and Benefits	<u>2,277,642</u>	<u>672,109</u>	<u>1,986,953</u>
	<u>3,767,295</u>	<u>1,849,109</u>	<u>3,340,725</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>912,705</u>	(105,803)	1,436,082
<u>Surplus, Beginning of Year</u>		8,991,050	7,554,968
<u>Surplus, End of Year</u>		\$ <u>8,885,247</u>	\$ <u>8,991,050</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Economic Opportunities</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>14,000</u>	\$ <u>61,372</u>	\$ <u>14,000</u>
<u>Expenditures</u>			
Administration	1,400	3,033	1,000
Materials and Supplies	<u>12,300</u>	<u>66,278</u>	<u>11,564</u>
	<u>13,700</u>	<u>69,311</u>	<u>12,564</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>300</u>	(7,939)	1,436
<u>Surplus, Beginning of Year</u>		<u>33,427</u>	<u>31,991</u>
<u>Surplus, End of Year</u>		\$ <u>25,488</u>	\$ <u>33,427</u>
Program:			
Other Programs -			
<u>Aquatic Resource Management and Stewardship</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>179,370</u>	\$ <u>263,122</u>	\$ <u>179,370</u>
<u>Expenditures</u>			
Administration	12,000	12,000	7,000
Materials, Supplies and Other	74,553	77,415	39,826
Professional Services	45,914	27,455	25,039
Salaries and Benefits	<u>146,255</u>	<u>101,863</u>	<u>125,480</u>
	<u>278,722</u>	<u>218,733</u>	<u>197,345</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>99,352</u>)	44,389	(17,975)
<u>Surplus, Beginning of Year</u>		<u>18,427</u>	<u>36,402</u>
<u>Surplus, End of Year</u>		\$ <u>62,816</u>	\$ <u>18,427</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Chipper Operations</u>			
<u>Revenue</u>			
AVCell	\$ 2,300,000	\$ 1,966,668	\$ 2,321,660
Other Income	-	-	18,876
	<u>2,300,000</u>	<u>1,966,668</u>	<u>2,340,536</u>
<u>Expenditures</u>			
Administration	65,000	-	65,000
Capital Expenditures Out of Operations	-	45,831	333,519
Insurance	20,000	43,988	19,983
Loan Payments	11,906	-	10,526
Materials, Supplies and Other	350,000	176,125	299,977
Repairs and Maintenance	130,000	217,421	119,940
Salaries and Benefits	846,520	750,215	720,864
Telephone	6,000	9,510	5,382
Travel	9,100	9,246	7,687
	<u>1,438,526</u>	<u>1,252,336</u>	<u>1,582,878</u>
<u>Surplus for the Year</u>	<u>\$ 861,474</u>	714,332	757,658
<u>Surplus, Beginning of Year</u>		<u>8,456,553</u>	<u>7,698,895</u>
<u>Surplus, End of Year</u>		<u>\$ 9,170,885</u>	<u>\$ 8,456,553</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>Capital Technical Services</u>			
<u>Revenue</u>			
Transfer From Project	\$ -	\$ 105,800	\$ -
Other Income	-	1,425	-
	<u>-</u>	<u>107,225</u>	<u>-</u>
<u>Expenditures</u>			
Administration	2,046	-	-
Materials, Supplies and Other	42,800	35,254	-
Salaries and Benefits	<u>170,452</u>	<u>29,381</u>	<u>-</u>
	<u>215,298</u>	<u>64,635</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (215,298)</u>	42,590	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ 42,590</u>	<u>\$ -</u>
 <u>Program:</u>			
Other Programs -			
<u>Restorative Justice Program</u>			
<u>Revenue</u>			
Attorney General of Canada	\$ 35,000	\$ 35,000	\$ 35,000
Province of Quebec	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<u>Expenditures</u>			
Administration	-	3,500	3,750
Capital Expenditures Out of Operations	-	-	334
Materials, Supplies and Other	-	9,792	5,725
Salaries and Benefits	-	46,809	44,557
Travel and Meetings	<u>-</u>	<u>3,750</u>	<u>8,159</u>
	<u>-</u>	<u>63,851</u>	<u>62,525</u>
<u>Surplus for the Year</u>	<u>\$ 70,000</u>	6,149	7,475
<u>Surplus, Beginning of Year</u>		<u>36,606</u>	<u>29,131</u>
<u>Surplus, End of Year</u>		<u>\$ 42,755</u>	<u>\$ 36,606</u>



LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>McGill University - Subaward Agreement</u>			
<u>Revenue</u>			
McGill University	\$ 36,000	\$ 36,000	\$ 70,352
<u>Expenditures</u>			
Capital Expenditures Out of Operations	29,269	26,775	3,666
Contracts	-	-	15,168
Materials and Supplies	16,131	514	4,592
Salaries and Benefits	31,160	23,687	44,655
Travel	-	1,476	2,271
	<u>76,560</u>	<u>52,452</u>	<u>70,352</u>
<u>Deficit for the Year</u>	<u>\$(40,560)</u>	(16,452)	-
<u>Deficit, Beginning of Year</u>		(144,847)	(144,847)
<u>Deficit, End of Year</u>		<u>\$(161,299)</u>	<u>\$(144,847)</u>
Program:			
Other Programs -			
<u>FNQL Health Children 0.5 Initiative</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 57,647	\$ 57,647	\$ 40,000
<u>Expenditures</u>			
Contracts	-	-	20,000
Materials, Supplies and Other	35,385	11,879	24,527
Salaries and Benefits	24,615	41,531	8,113
	<u>60,000</u>	<u>53,410</u>	<u>52,640</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(2,353)</u>	4,237	(12,640)
<u>Deficit, Beginning of Year</u>		(12,640)	-
<u>Deficit, End of Year</u>		<u>\$(8,403)</u>	<u>\$(12,640)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Contracting Labour</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 4,347
<u>Expenditures</u>			
Salaries and Benefits	-	-	4,347
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Deficit, Beginning of Year</u>		(21,429)	(21,429)
<u>Deficit, End of Year</u>		<u>\$(21,429)</u>	<u>\$(21,429)</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Diversification of Secondary School Learning Paths</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 7,000	\$ 7,000	\$ 7,000
<u>Expenditures</u>			
Administration	350	350	350
Contracts	2,000	4,000	2,000
Materials and Supplies	4,650	2,953	4,650
	<u>7,000</u>	<u>7,303</u>	<u>7,000</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(303)	-
<u>Deficit, Beginning of Year</u>		(683)	(683)
<u>Deficit, End of Year</u>		<u>\$(986)</u>	<u>\$(683)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>IEP</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 173,231
Sales Revenue	<u>12,267</u>	<u>12,267</u>	<u>-</u>
	<u>12,267</u>	<u>12,267</u>	<u>173,231</u>
<u>Expenditures</u>			
Materials, Supplies and Other	7,700	38,287	1,377
Salaries and Benefits	4,567	25,647	26,540
Travel	<u>-</u>	<u>-</u>	<u>1,095</u>
	<u>12,267</u>	<u>63,934</u>	<u>29,012</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(51,667)	144,219
<u>Surplus, Beginning of Year</u>		<u>144,219</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ 92,552</u>	<u>\$ 144,219</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>FNSSP Early Literacy 2</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>57,913</u>	\$ <u>59,048</u>	\$ <u>57,159</u>
<u>Expenditures</u>			
Materials, Supplies and Other	5,334	7,522	12,357
Salaries and Benefits	<u>52,579</u>	<u>51,530</u>	<u>44,802</u>
	<u>57,913</u>	<u>59,052</u>	<u>57,159</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(4)	-
<u>Deficit, Beginning of Year</u>		(19)	(19)
<u>Deficit, End of Year</u>		<u>\$(23)</u>	<u>\$(19)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>FN Land Management Framework</u>			
<u>Revenue</u>			
Other Income	\$ <u>75,000</u>	\$ <u>75,000</u>	\$ <u>-</u>
<u>Expenditures</u>			
Administration	7,000	-	-
Materials, Supplies and Other	-	477	-
Professional Services	19,000	5,496	-
Salaries and Benefits	48,000	37,519	-
Travel	<u>10,000</u>	<u>1,952</u>	<u>-</u>
	<u>84,000</u>	<u>45,444</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (9,000)</u>	29,556	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ 29,556</u>	<u>\$ -</u>
Program:			
Other Programs -			
<u>Turbot</u>			
<u>Revenue</u>			
Sales Revenue	\$ <u>76,233</u>	\$ <u>104,032</u>	\$ <u>173,640</u>
<u>Expenditures</u>			
Administration	100	-	5,261
Materials, Supplies and Other	<u>2,000</u>	<u>-</u>	<u>1,744</u>
	<u>2,100</u>	<u>-</u>	<u>7,005</u>
<u>Surplus for the Year</u>	<u>\$ 74,133</u>	104,032	166,635
<u>Surplus, Beginning of Year</u>		<u>301,880</u>	<u>135,245</u>
<u>Surplus, End of Year</u>		<u>\$ 405,912</u>	<u>\$ 301,880</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>NAAF Scallop Aquaculture Pilot</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 21,331
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	6,245
Materials, Supplies and Other	-	-	11,086
Professional Services	-	-	4,000
	<u>-</u>	<u>-</u>	<u>21,331</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Deficit, Beginning of Year</u>		(1,364)	(1,364)
<u>Deficit, End of Year</u>		<u>\$(1,364)</u>	<u>\$(1,364)</u>
 <u>Program:</u>			
Other Programs -			
<u>B Food - Social - Ceremonial Fisheries</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 236,630	\$ 105,506	\$ 236,630
<u>Expenditures</u>			
Administration	7,000	7,000	13,000
Materials and Supplies	17,094	23,100	3,000
Professional Services	25,000	12,328	10,357
Salaries and Benefits	55,712	43,069	182,611
Travel and Training	15,100	10,051	9,586
	<u>119,906</u>	<u>95,548</u>	<u>218,554</u>
<u>Surplus for the Year</u>	<u>\$ 116,724</u>	9,958	18,076
<u>Deficit, Beginning of Year</u>		(32,496)	(50,572)
<u>Deficit, End of Year</u>		<u>\$(22,538)</u>	<u>\$(32,496)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>Conservation Officers</u>			
<u>Revenue</u>			
Province of Quebec	\$ 415,000	\$ 415,000	\$ 415,000
<u>Expenditures</u>			
Administration	20,750	-	20,750
Capital Expenditures Out of Operations	-	-	11,230
Materials, Supplies and Other	74,000	52,511	64,706
Salaries and Benefits	<u>320,250</u>	<u>459,935</u>	<u>372,017</u>
	<u>415,000</u>	<u>512,446</u>	<u>468,703</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(97,446)	(53,703)
<u>Deficit, Beginning of Year</u>		(96,304)	(42,601)
<u>Deficit, End of Year</u>		<u>\$(193,750)</u>	<u>\$(96,304)</u>
<u>Program:</u>			
Other Programs -			
<u>Combat Poverty (Social Exclusion)</u>			
<u>Revenue</u>			
FNQLHSSC	\$ -	\$ -	\$ 20,000
Listuguj Mi'gmaq Development Centre	-	6,726	11,169
Province of Quebec	<u>-</u>	<u>-</u>	<u>65,875</u>
	<u>-</u>	<u>6,726</u>	<u>97,044</u>
<u>Expenditures</u>			
Materials, Supplies and Other	-	3,023	55,147
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>11,105</u>
	<u>-</u>	<u>3,023</u>	<u>66,252</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	3,703	30,792
<u>Surplus (Deficit), Beginning of Year</u>		<u>28,202</u>	(2,590)
<u>Surplus, End of Year</u>		<u>\$ 31,905</u>	<u>\$ 28,202</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Snow Crab Fisheries</u>			
<u>Revenue</u>			
Snow Crab Sales	\$ 8,207,500	\$ 18,514,162	\$ 6,717,225
Listuguj Mi'gmaq Development Centre	-	4,160	-
Other Income	<u>698,746</u>	<u>224,052</u>	<u>56,381</u>
	<u>8,906,246</u>	<u>18,742,374</u>	<u>6,773,606</u>
<u>Expenditures</u>			
Administration	218,549	-	334,009
Capital Expenditures Out of Operations	4,400	140,315	28,033
Legal Fees	41,400	77,104	-
Materials, Supplies and Other	1,506,078	3,817,555	732,365
Project Expenditures	940,915	61,767	349,038
Salaries and Benefits	2,605,027	2,220,624	1,248,002
Telephone	5,100	3,031	-
Travel and Training	<u>48,500</u>	<u>13,588</u>	<u>-</u>
	<u>5,369,969</u>	<u>6,333,984</u>	<u>2,691,447</u>
<u>Surplus for the Year</u>	<u>\$ 3,536,277</u>	12,408,390	4,082,159
<u>Surplus, Beginning of Year</u>		<u>29,843,957</u>	<u>25,761,798</u>
<u>Surplus, End of Year</u>		<u>\$ 42,252,347</u>	<u>\$ 29,843,957</u>
Program:			
Other Programs -			
<u>Foster Family Allowance</u>			
<u>Revenue</u>			
Government of Canada	\$ <u>144,000</u>	\$ <u>144,200</u>	\$ <u>141,915</u>
<u>Expenditures</u>			
Administration	4,251	-	-
Emergency Expense	42,000	171,821	73,745
Materials, Supplies and Other	87,749	3,050	338
Prevention of Placement	<u>10,000</u>	<u>3,639</u>	<u>-</u>
	<u>144,000</u>	<u>178,510</u>	<u>74,083</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	(34,310)	67,832
<u>Surplus, Beginning of Year</u>		<u>198,790</u>	<u>130,958</u>
<u>Surplus, End of Year</u>		<u>\$ 164,480</u>	<u>\$ 198,790</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Inter-Community Harmony</u>			
<u>Revenue</u>			
Province of Quebec	\$ 50,000	\$ 50,000	\$ 16,000
Other Income	<u>43,000</u>	<u>30,180</u>	<u>45,683</u>
	<u>93,000</u>	<u>80,180</u>	<u>61,683</u>
<u>Expenditures</u>			
Administration	2,950	2,527	2,510
Capital Expenditures Out of Operations	-	-	1,335
Materials, Supplies and Other	14,500	37,704	16,725
Salaries and Benefits	<u>43,045</u>	<u>40,731</u>	<u>42,183</u>
	<u>60,495</u>	<u>80,962</u>	<u>62,753</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 32,505</u>	(782)	(1,070)
<u>Surplus, Beginning of Year</u>		<u>1,007</u>	<u>2,077</u>
<u>Surplus, End of Year</u>		<u>\$ 225</u>	<u>\$ 1,007</u>
Program:			
Other Programs -			
<u>Small Repairs</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	195,000	232,608	48,107
Salaries and Benefits	<u>165,000</u>	<u>207,225</u>	<u>104,106</u>
	<u>360,000</u>	<u>439,833</u>	<u>152,213</u>
<u>Deficit Before Transfers</u>	(360,000)	(439,833)	(152,213)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	<u>140,000</u>
<u>Deficit for the Year</u>	<u>\$(360,000)</u>	(439,833)	(12,213)
<u>Deficit, Beginning of Year</u>		(12,213)	-
<u>Deficit, End of Year</u>		<u>\$(452,046)</u>	<u>\$(12,213)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>National Police School</u>			
<u>Revenue</u>			
Other Income	\$ <u>115,000</u>	\$ <u>94,523</u>	\$ <u>109,863</u>
<u>Expenditures</u>			
Administration	11,500	-	11,500
Salaries and Benefits	<u>115,000</u>	<u>96,850</u>	<u>96,717</u>
	<u>126,500</u>	<u>96,850</u>	<u>108,217</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>11,500</u>)	(2,327)	1,646
<u>Surplus, Beginning of Year</u>		<u>9,809</u>	<u>8,163</u>
<u>Surplus, End of Year</u>		<u>\$ 7,482</u>	<u>\$ 9,809</u>
Program:			
Other Programs -			
<u>CIP 150</u>			
<u>Revenue</u>			
Government of Canada	\$ 455,261	\$ 455,261	\$ -
Transfer From Project	225,000	225,000	-
Other Income	<u>50,000</u>	<u>50,000</u>	<u>-</u>
	<u>730,261</u>	<u>730,261</u>	<u>-</u>
<u>Expenditures</u>			
Materials and Supplies	659,014	728,556	-
Salaries and Benefits	<u>132,500</u>	<u>142,601</u>	<u>-</u>
	<u>791,514</u>	<u>871,157</u>	<u>-</u>
<u>Deficit for the Year</u>	\$(<u>61,253</u>)	(140,896)	-
<u>Deficit, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		<u>\$(140,896)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs - Forestry Operations			
<u>Revenue</u>			
Other Income	\$ 203,000	\$ 61,776	\$ 125,071
Wood Sold and Contracts	<u>3,555,000</u>	<u>3,013,845</u>	<u>2,917,242</u>
	<u>3,758,000</u>	<u>3,075,621</u>	<u>3,042,313</u>
<u>Expenditures</u>			
Administration	97,500	-	102,854
Materials, Supplies and Services	672,000	219,381	215,450
Salaries and Benefits	479,805	361,718	397,171
Transportation	2,368,500	2,178,274	2,153,533
Travel	<u>39,500</u>	<u>35,149</u>	<u>36,582</u>
	<u>3,657,305</u>	<u>2,794,522</u>	<u>2,905,590</u>
<u>Surplus Before Transfers</u>	100,695	281,099	136,723
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>-</u>	<u>100,000</u>
<u>Surplus for the Year</u>	<u>\$ 100,695</u>	281,099	236,723
<u>Deficit, Beginning of Year</u>		(3,927,683)	(4,164,406)
<u>Deficit, End of Year</u>		<u>\$(3,646,584)</u>	<u>\$(3,927,683)</u>
<u>Program:</u>			
Other Programs - Skills Link Program			
<u>Revenue</u>			
First Nation Education Council	\$ <u>16,610</u>	\$ <u>16,610</u>	\$ <u>11,753</u>
<u>Expenditures</u>			
Administration	578	623	452
Materials, Supplies and Services	5,250	5,250	-
Salaries and Benefits	<u>10,404</u>	<u>10,477</u>	<u>11,301</u>
	<u>16,232</u>	<u>16,350</u>	<u>11,753</u>
<u>Surplus for the Year</u>	<u>\$ 378</u>	260	-
<u>Deficit, Beginning of Year</u>		(571)	(571)
<u>Deficit, End of Year</u>		<u>\$(311)</u>	<u>\$(571)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>Retail Postal Outlet</u>			
<u>Revenue</u>			
Canada Post Corporation	\$ 62,746	\$ 63,899	\$ 63,691
Sales Revenue	70,000	74,724	85,214
Other Income	-	-	4,864
	<u>132,746</u>	<u>138,623</u>	<u>153,769</u>
<u>Expenditures</u>			
Administration	-	-	6,380
Heat and Lights	-	1,752	1,686
Materials, Supplies and Other	-	937	2,104
Postal Purchases	-	78,985	78,889
Salaries and Benefits	-	64,553	55,215
	<u>-</u>	<u>146,227</u>	<u>144,274</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 132,746</u>	(7,604)	9,495
<u>Deficit, Beginning of Year</u>		(50,178)	(59,673)
<u>Deficit, End of Year</u>		<u>\$(57,782)</u>	<u>\$(50,178)</u>
<u>Program:</u>			
Other Programs -			
<u>Summer Students</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 26,409	\$ 51,968	\$ 29,855
<u>Expenditures</u>			
Administration	1,493	2,475	1,493
Salaries and Benefits	<u>28,363</u>	<u>49,493</u>	<u>28,362</u>
	<u>29,856</u>	<u>51,968</u>	<u>29,855</u>
<u>Deficit for the Year</u>	<u>\$(3,447)</u>	-	-
<u>Deficit, Beginning of Year</u>		(531,681)	(531,681)
<u>Deficit, End of Year</u>		<u>\$(531,681)</u>	<u>\$(531,681)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Education Partnership Program</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 44,044	\$ 44,044	\$ 83,148
<u>Expenditures</u>			
Administration	1,694	1,694	4,197
Consulting	6,750	6,802	8,376
Materials and Supplies	1,000	948	-
Salaries and Benefits	32,001	32,000	65,222
Travel and Training	<u>2,600</u>	<u>2,600</u>	<u>5,353</u>
	<u>44,045</u>	<u>44,044</u>	<u>83,148</u>
<u>Deficit for the Year</u>	<u>\$ (1)</u>	-	-
<u>Deficit, Beginning of Year</u>		(2,220)	(2,220)
<u>Deficit, End of Year</u>		<u>\$ (2,220)</u>	<u>\$ (2,220)</u>
Program:			
Other Programs -			
<u>Fisheries Coordinator</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 4,776
Listuguj Mi'gmaq Development Centre	<u>-</u>	<u>-</u>	<u>7,246</u>
	<u>-</u>	<u>-</u>	<u>12,022</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	354,820
Insurance	-	-	48,336
Loan Payments	-	-	-
Materials, Supplies and Other	-	-	167,775
Salaries and Benefits	-	-	170,284
Telephone	-	-	2,569
Travel and Training	<u>-</u>	<u>-</u>	<u>21,208</u>
	<u>-</u>	<u>-</u>	<u>764,992</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	-	(752,970)
<u>Deficit, Beginning of Year</u>		(2,847,671)	(2,094,701)
<u>Deficit, End of Year</u>		<u>\$ (2,847,671)</u>	<u>\$ (2,847,671)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>Enhanced First Nation Education Program</u>			
<u>Revenue</u>			
Other Income	\$ <u>536,351</u>	\$ <u>514,827</u>	\$ <u>579,076</u>
<u>Expenditures</u>			
Administration	25,632	24,516	28,954
Contracts	1,200	780	1,293
Materials and Supplies	12,200	15,063	2,670
Salaries and Benefits	489,219	472,497	528,367
Travel and Workshops	<u>8,100</u>	<u>1,971</u>	<u>17,792</u>
	<u>536,351</u>	<u>514,827</u>	<u>579,076</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>2,405</u>	<u>2,405</u>
<u>Surplus, End of Year</u>		\$ <u>2,405</u>	\$ <u>2,405</u>
<u>Program:</u>			
Other Programs -			
<u>Section 95 Housing Program</u>			
<u>Revenue</u>			
Rental Income	\$ -	\$ 337,016	\$ 333,678
CMHC Subsidy	-	307,956	301,198
Other Income	<u>-</u>	<u>214,693</u>	<u>223,788</u>
	<u>-</u>	<u>859,665</u>	<u>858,664</u>
<u>Expenditures</u>			
Mortgage Payments	-	312,241	305,240
Other	<u>-</u>	<u>509,170</u>	<u>460,969</u>
	<u>-</u>	<u>821,411</u>	<u>766,209</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	38,254	92,455
<u>Deficit, Beginning of Year</u>		(<u>243,040</u>)	(<u>335,495</u>)
<u>Deficit, End of Year</u>		\$ (<u>204,786</u>)	\$ (<u>243,040</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs - Day Care Centre			
<u>Revenue</u>			
FNQLHSSC	\$ 134,760	\$ 134,760	\$ 197,939
Deferred Revenue Previous Year	<u>86,990</u>	<u>86,990</u>	<u>-</u>
	221,750	221,750	197,939
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>(86,990)</u>
	<u>221,750</u>	<u>221,750</u>	<u>110,949</u>
<u>Expenditures</u>			
Administration	11,182	10,718	-
Capital Expenditures Out of Operations	-	-	6,500
Materials, Supplies and Other	172,275	178,344	80,651
Salaries and Benefits	<u>41,000</u>	<u>4,404</u>	<u>13,170</u>
	<u>224,457</u>	<u>193,466</u>	<u>100,321</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (2,707)</u>	28,284	10,628
<u>Surplus (Deficit), Beginning of Year</u>		<u>1,589</u>	<u>(9,039)</u>
<u>Surplus, End of Year</u>		<u>\$ 29,873</u>	<u>\$ 1,589</u>
<u>Program:</u>			
Other Programs - LPD/RCMP Secondment			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 26,297
<u>Expenditures</u>			
Salaries and Benefits	-	-	22,547
Travel	<u>-</u>	<u>-</u>	<u>3,124</u>
	<u>-</u>	<u>-</u>	<u>25,671</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	-	626
<u>Deficit, Beginning of Year</u>		<u>(5,602)</u>	<u>(6,228)</u>
<u>Deficit, End of Year</u>		<u>\$ (5,602)</u>	<u>\$ (5,602)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>Continuing Education</u>			
<u>Revenue</u>			
Rental Income	\$ <u>92,000</u>	\$ <u>109,830</u>	\$ <u>104,695</u>
<u>Expenditures</u>			
Heat and Lights	15,000	18,727	18,311
Insurance	4,955	4,960	4,955
Materials, Supplies and Other	13,000	50,631	35,614
Salaries and Benefits	<u>61,388</u>	<u>46,646</u>	<u>45,836</u>
	<u>94,343</u>	<u>120,964</u>	<u>104,716</u>
<u>Deficit for the Year</u>	\$(<u>2,343</u>)	(11,134)	(21)
<u>Deficit, Beginning of Year</u>		(168,055)	(168,034)
<u>Deficit, End of Year</u>		\$(<u>179,189</u>)	\$(<u>168,055</u>)
<u>Program:</u>			
Other Programs -			
<u>CCP Pilot Project</u>			
<u>Revenue</u>			
FNQLHSSC	\$ -	\$ -	\$ 45,000
<u>Add: Deferred Revenue Previous Year</u>	45,000	45,000	-
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>
	<u>45,000</u>	<u>45,000</u>	<u>-</u>
<u>Expenditures</u>			
Materials, Supplies and Other	11,312	15,429	-
Professional Services	10,000	12,150	-
Salaries and Benefits	15,688	16,327	-
Travel	<u>8,000</u>	<u>1,446</u>	<u>-</u>
	<u>45,000</u>	<u>45,352</u>	<u>-</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	(352)	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$(<u>352</u>)	\$ <u>-</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) <u>2017</u>
Program:			
Other Programs -			
<u>Wood Yard Project</u>			
<u>Revenue</u>			
AVCell	\$ <u>100,000</u>	\$ <u>71,559</u>	\$ <u>94,963</u>
<u>Expenditures</u>			
Administration	1,500	-	1,500
Materials, Supplies and Other	9,000	537	112
Salaries and Benefits	<u>52,880</u>	<u>56,976</u>	<u>53,440</u>
	<u>63,380</u>	<u>57,513</u>	<u>55,052</u>
<u>Surplus for the Year</u>	\$ <u>36,620</u>	14,046	39,911
<u>Surplus, Beginning of Year</u>		<u>89,459</u>	<u>49,548</u>
<u>Surplus, End of Year</u>		\$ <u>103,505</u>	\$ <u>89,459</u>
Program:			
Other Programs -			
<u>LA Youth Centre</u>			
<u>Revenue</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Expenditures</u>			
Materials and Supplies	24,000	60,124	-
Salaries and Benefits	93,000	61,418	-
Travel and Training	<u>11,000</u>	<u>-</u>	<u>-</u>
	<u>128,000</u>	<u>121,542</u>	<u>-</u>
<u>Deficit for the Year</u>	\$(<u>128,000</u>)	(121,542)	-
<u>Deficit, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$(<u>121,542</u>)	\$ <u>-</u>



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Science and Technology</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>4,185</u>	\$ <u>11,888</u>	\$ <u>6,022</u>
<u>Expenditures</u>			
Administration	301	594	211
Materials and Supplies	<u>5,721</u>	<u>11,525</u>	<u>5,811</u>
	<u>6,022</u>	<u>12,119</u>	<u>6,022</u>
<u>Deficit for the Year</u>	\$(<u>1,837</u>)	(231)	-
<u>Deficit, Beginning of Year</u>		(91)	(91)
<u>Deficit, End of Year</u>		\$(<u>322</u>)	\$(<u>91</u>)
<u>Program:</u>			
<u>Other Programs -</u>			
<u>F.N.S.S.P Success Plan</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>306,038</u>	\$ <u>306,038</u>	\$ <u>286,073</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	1,436
Contracts	-	-	16,325
Materials, Supplies and Other	-	4,359	4,608
Salaries and Benefits	<u>307,136</u>	<u>301,689</u>	<u>263,704</u>
	<u>307,136</u>	<u>306,048</u>	<u>286,073</u>
<u>Deficit for the Year</u>	\$(<u>1,098</u>)	(10)	-
<u>Deficit, Beginning of Year</u>		(20,944)	(20,944)
<u>Deficit, End of Year</u>		\$(<u>20,954</u>)	\$(<u>20,944</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs -			
<u>Special Education Services</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>953,802</u>	\$ <u>953,804</u>	\$ <u>1,051,663</u>
<u>Expenditures</u>			
Administration	48,858	45,419	52,583
Capital Expenditures Out of Operations	-	-	210,096
Contracts	40,000	45,889	35,818
Materials, Supplies and Other	167,603	119,080	218,929
Salaries and Benefits	<u>720,690</u>	<u>741,355</u>	<u>534,297</u>
	<u>977,151</u>	<u>951,743</u>	<u>1,051,723</u>
<u>Surplus (Deficit) for the Year</u>	\$(<u>23,349</u>)	2,061	(60)
<u>Deficit, Beginning of Year</u>		(<u>123,014</u>)	(<u>122,954</u>)
<u>Deficit, End of Year</u>		\$(<u>120,953</u>)	\$(<u>123,014</u>)
Program:			
Other Programs -			
<u>Career Promotion and Awareness</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>6,601</u>	\$ <u>17,335</u>	\$ <u>5,652</u>
<u>Expenditures</u>			
Administration	283	867	283
Facility Rentals	425	450	-
Materials	3,944	12,826	1,419
Transportation Costs	<u>1,000</u>	<u>3,192</u>	<u>3,950</u>
	<u>5,652</u>	<u>17,335</u>	<u>5,652</u>
<u>Surplus for the Year</u>	\$ <u>949</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>993</u>	<u>993</u>
<u>Surplus, End of Year</u>		\$ <u>993</u>	\$ <u>993</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>New Paths For Education</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>176,809</u>	\$ <u>176,809</u>	\$ <u>148,980</u>
<u>Expenditures</u>			
Administration	7,449	8,419	7,449
Materials, Supplies and Other	-	-	3,766
Salaries and Benefits	<u>155,042</u>	<u>170,930</u>	<u>137,765</u>
	<u>162,491</u>	<u>179,349</u>	<u>148,980</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>14,318</u>	(2,540)	-
<u>Deficit, Beginning of Year</u>		(80,863)	(80,863)
<u>Deficit, End of Year</u>		\$(<u>83,403</u>)	\$(<u>80,863</u>)
<u>Program:</u>			
Other Programs -			
<u>Leased Houses</u>			
<u>Revenue</u>			
Rental Income	\$ <u>878,350</u>	\$ <u>812,900</u>	\$ <u>852,850</u>
<u>Expenditures</u>			
Bad Debts	263,505	250,000	500,000
Insurance	110,000	112,851	106,587
Loan Payments	<u>1,040,000</u>	<u>1,069,092</u>	<u>966,855</u>
	<u>1,413,505</u>	<u>1,431,943</u>	<u>1,573,442</u>
<u>Deficit for the Year</u>	\$(<u>535,155</u>)	(619,043)	(720,592)
<u>Deficit, Beginning of Year</u>		(4,359,997)	(3,639,405)
<u>Deficit, End of Year</u>		\$(<u>4,979,040</u>)	\$(<u>4,359,997</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Police Operations</u>			
<u>Revenue</u>			
Tripartite Agreement	\$ 676,917	\$ 676,917	\$ 670,391
Solicitor General	624,846	624,846	618,822
Province of Quebec	7,000	14,631	10,597
Other Income	<u>1,308,763</u>	<u>1,316,394</u>	<u>1,299,810</u>
<u>Expenditures</u>			
Administration	65,051	117,423	141,987
Capital Expenditures Out of Operations	-	-	970
Police Facility Costs	204,850	394,157	186,068
Salaries and Benefits	923,362	1,192,443	952,312
Vehicle Operating and Travel	83,500	213,290	142,507
Workshops, Seminars and Training	<u>25,000</u>	<u>112,248</u>	<u>78,070</u>
	<u>1,301,763</u>	<u>2,029,561</u>	<u>1,501,914</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>7,000</u>	(713,167)	(202,104)
<u>Deficit, Beginning of Year</u>		(1,451,357)	(1,249,253)
<u>Deficit, End of Year</u>		\$ (<u>2,164,524</u>)	\$ (<u>1,451,357</u>)
<u>Program:</u>			
<u>Other Programs -</u>			
<u>Police Facility Costs</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ -	\$ 51,743
<u>Expenditures</u>			
Policing Infrastructure Expenditures	-	-	51,743
<u>Surplus for the Year</u>	\$ -	-	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		\$ -	\$ -



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	2018	(Restated) <u>2017</u>
Program:			
Other Programs -			
<u>FNQLHSSC Tobacco Cessation</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 27,360	\$ 27,360	\$ -
<u>Expenditures</u>			
Materials, Supplies and Other	27,360	10,667	-
Salaries and Benefits	-	12,389	-
	<u>27,360</u>	<u>23,056</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ -	4,304	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		<u>\$ 4,304</u>	<u>\$ -</u>
Program:			
Other Programs -			
<u>Bingo Operations</u>			
<u>Revenue</u>			
Games and Canteen Sales	\$ 600,000	\$ 607,884	\$ 710,828
Less: Cost of Sales	(530,000)	(541,193)	(609,739)
	70,000	66,691	101,089
Add: Hall Rentals and Other	7,000	7,894	6,828
Poker Sales	-	12,853	21,562
	<u>77,000</u>	<u>87,438</u>	<u>129,479</u>
<u>Expenditures</u>			
Administration	-	-	68,570
Heat and Lights	20,000	17,957	20,871
Materials, Supplies and Other	43,800	62,002	39,682
Repairs and Maintenance	5,500	7,009	5,738
Salaries and Benefits	62,250	65,635	58,970
	<u>131,550</u>	<u>152,603</u>	<u>193,831</u>
<u>Deficit for the Year</u>	\$(54,550)	(65,165)	(64,352)
<u>Deficit, Beginning of Year</u>		(641,886)	(577,534)
<u>Deficit, End of Year</u>		<u>\$(707,051)</u>	<u>\$(641,886)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
Program:			
Other Programs - Noon Day Lunch Program			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 78,790
<u>Expenditures</u>			
Materials, Supplies and Other	-	-	40,860
Salaries and Benefits	-	-	37,930
	-	-	78,790
<u>Surplus for the Year</u>	\$ -	-	-
<u>Surplus, Beginning of Year</u>		166,133	166,133
<u>Surplus, End of Year</u>		\$ 166,133	\$ 166,133
Program:			
Other Programs - Dog Control			
<u>Revenue</u>			
Other Income	\$ -	\$ 600	\$ -
<u>Expenditures</u>			
Material, Supplies and Other	650	3,811	3,536
Salaries and Benefits	18,350	20,078	20,344
Travel	2,000	887	718
	21,000	24,776	24,598
<u>Deficit Before Transfers</u>	(21,000)	(24,176)	(24,598)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	23,000
<u>Deficit for the Year</u>	\$(21,000)	(24,176)	(1,598)
<u>Deficit, Beginning of Year</u>		(44,724)	(43,126)
<u>Deficit, End of Year</u>		\$(68,900)	\$(44,724)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	2018 <u>Budget</u>	<u>2018</u>	(Restated) <u>2017</u>
Program:			
Other Programs -			
<u>Hog Fuel Services</u>			
<u>Revenue</u>			
AVCell	\$ 180,000	\$ 204,992	\$ 179,187
Other Income	<u>-</u>	<u>-</u>	<u>1,260</u>
	<u>180,000</u>	<u>204,992</u>	<u>180,447</u>
<u>Expenditures</u>			
Administration	-	-	15,709
Capital Expenditures Out of Operations	12,500	12,000	-
Materials, Supplies and Other	20,600	25,908	18,862
Salaries and Benefits	<u>87,500</u>	<u>102,469</u>	<u>82,773</u>
	<u>120,600</u>	<u>140,377</u>	<u>117,344</u>
<u>Surplus for the Year</u>	<u>\$ 59,400</u>	64,615	63,103
<u>Surplus (Deficit), Beginning of Year</u>		(59,468)	(122,571)
<u>Surplus (Deficit), End of Year</u>		<u>\$ 5,147</u>	<u>\$(59,468)</u>
Program:			
Other Programs -			
<u>NPE Language/Culture</u>			
<u>Revenue</u>			
First Nation Education Council	\$ <u>165,505</u>	\$ <u>165,505</u>	\$ <u>162,925</u>
<u>Expenditures</u>			
Administration	8,146	7,881	8,146
Contracts	-	4,998	10,200
Materials, Supplies and Other	-	4,256	7,592
Salaries and Benefits	<u>265,667</u>	<u>156,710</u>	<u>136,988</u>
	<u>273,813</u>	<u>173,845</u>	<u>162,926</u>
<u>Deficit for the Year</u>	<u>\$(108,308)</u>	(8,340)	(1)
<u>Deficit, Beginning of Year</u>		(1)	-
<u>Deficit, End of Year</u>		<u>\$(8,341)</u>	<u>\$(1)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>AVCell Janitors</u>			
<u>Revenue</u>			
AVCell	\$ -	\$ 254,100	\$ -
<u>Expenditures</u>			
Materials and Supplies	-	4,132	3,952
Salaries and Benefits	-	102,364	108,105
	-	106,496	112,057
<u>Surplus (Deficit) for the Year</u>	\$ -	147,604	(112,057)
<u>Deficit, Beginning of Year</u>		(370,765)	(258,708)
<u>Deficit, End of Year</u>		\$(223,161)	\$(370,765)
<u>Program:</u>			
Other Programs -			
<u>Community Reinvestments</u>			
<u>Revenue</u>			
	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Materials, Supplies and Other	50,500	42,523	101,455
Salaries and Benefits	340,000	246,312	569,993
	390,500	288,835	671,448
<u>Deficit Before Transfers</u>	(390,500)	(288,835)	(671,448)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	-	-	675,000
<u>Surplus (Deficit) for the Year</u>	\$(390,500)	(288,835)	3,552
<u>Deficit, Beginning of Year</u>		(3,543,653)	(3,547,205)
<u>Deficit, End of Year</u>		\$(3,832,488)	\$(3,543,653)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2018

	<u>2018</u> <u>Budget</u>	<u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Program:</u>			
Other Programs -			
<u>DFO Vessel Repairs</u>			
 <u>Revenue</u>			
Fisheries and Oceans Canada	\$ <u>390,070</u>	\$ <u>390,070</u>	\$ <u>386,315</u>
 <u>Expenditures</u>			
Repairs, Materials and Supplies	<u>523,034</u>	<u>458,765</u>	<u>458,085</u>
 <u>Deficit Before Transfers</u>	 (<u>132,964</u>)	 (<u>68,695</u>)	 (<u>71,770</u>)
 <u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>-</u>	<u>46,624</u>
 <u>Deficit for the Year</u>	 <u>\$ (132,964)</u>	 (<u>68,695</u>)	 (<u>25,146</u>)
 <u>Deficit, Beginning of Year</u>		 (<u>25,146</u>)	 <u>-</u>
 <u>Deficit, End of Year</u>		 <u>\$ (93,841)</u>	 <u>\$ (25,146)</u>
 <u>Program:</u>			
Other Programs			
<u>Non-Operating Prior Year Programs</u>			
 <u>Revenue</u>	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>
 <u>Expenditures</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>Surplus for the Year</u>	 <u>\$ -</u>	 <u>-</u>	 <u>-</u>
 <u>Deficit, Beginning of Year</u>		 (<u>13,083,090</u>)	 (<u>13,083,090</u>)
 <u>Deficit, End of Year</u>		 <u>\$ (13,083,090)</u>	 <u>\$ (13,083,090)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Cash Flow
For The Year Ended March 31, 2018

	<u>2018</u>	(Restated) <u>2017</u>
<u>Cash Flows From Operating Activities</u>		
Cash Receipts From Funding Agreements and Others	\$ 58,408,737	\$ 54,291,468
Cash Paid to Suppliers and Employees	(45,796,341)	(43,802,264)
Interest Paid	(52,820)	(52,206)
	<u>12,559,576</u>	<u>10,436,998</u>
<u>Cash Flows From Financing Activities</u>		
Proceeds From Long Term Debt	657,000	4,076,906
Principal Repayment of Long Term Debt	(1,144,486)	(5,673,867)
Increase in Funded Reserves	179,646	48,823
Increase in Contributed Surplus	351,405	82,268
Loss on Disposal of Capital Assets	(554,258)	(119,920)
CMHC Prior Year Adjustment	(111,513)	(45,164)
	<u>(622,206)</u>	<u>(1,630,954)</u>
<u>Cash Flows From Investing Activities</u>		
Acquisition of Capital Assets	(5,830,446)	(6,887,828)
Increase in Restricted Funds	(313,472)	(87,980)
Increase in Investments	(500,000)	(3,000,000)
	<u>(6,643,918)</u>	<u>(9,975,808)</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	5,293,452	(1,169,764)
<u>Cash and Cash Equivalents, Beginning of Year</u>	<u>2,141,742</u>	<u>3,311,506</u>
<u>Cash and Cash Equivalents, End of Year (Note 16)</u>	<u>\$ 7,435,194</u>	<u>\$ 2,141,742</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

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 Public Sector Accounting Board (PSAB) of CPA 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.

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.

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 and matched to the fiscal year when the related expenditures for that particular program are incurred. Certain other sources of revenue are recorded on a cash basis.



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

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

d. Revenue Recognition (Cont'd)

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or service performed.

e. Expenditure Recognition

Commitments for goods and services relating to the current fiscal period are accrued at the statement of financial position date.

f. Social Housing Program

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

g. Pension Plan

Some employees of Listuguj Mi'gmaq Government are members of a Defined Contribution Plan to which the First Nation contributes up to 9% for Natives and up to 5.5% for Non-Natives.

2. Comparative Figures

Certain of the comparative figures as at March 31, 2017 and for the year then ended have been restated to conform to the presentation adopted for the current year. Additionally, some amounts related to DISC and Health Canada have been restated following reviews of prior year results in accordance with each respective review reports. The effect on prior period net debt and accumulated surplus are as follows:



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

2. Comparative Figures (Cont'd)

<u>Net Debt and Accumulated Surplus</u>	<u>March 31, 2017 Restated</u>	
	<u>Net Debt</u>	<u>Accumulated Surplus</u>
As Previously Reported	\$(12,417,578)	\$ 46,836,918
Add (Deduct) Adjustments		
Record Recoverable From DISC (Program NG0M)	(11,448)	(11,448)
Record Recoverable By DISC (Program NGBL)	(550)	(550)
Record Recoverable By DISC (Program NTO6)	(158,240)	(158,240)
Record Recoverable By DISC (Program NP5A)	(68,150)	(68,150)
Reverse Recoverable By DISC (Program NPC5)	(10,375)	(10,375)
Record Transfer of Unexpended Funds (Program NPD2, NPD0, NPD3, NPD1 and NPD7)	(290,994)	(290,994)
Record Transfer of Unexpended Funds (Programs NP05, NP0S, NP12, NP13 and NP14)	1,707	1,707
Record Transfer of Unexpended Funds (Programs NP8R, NPC7, NPE0, and NPE2)	46,471	46,471
Record Transfer of Unexpended Funds (Program NT90)	14,480	14,480
Record Transfer of Unexpended Funds (Program NTX4)	(43,550)	(43,550)
Record Transfer of Unexpended Funds (Program NT45)	(146,647)	(146,647)
Record Transfer to Reserve for Future Funding (Programs NTMB)	(376,344)	(376,344)
Record Recoverable By Health Canada (2015/16)	(51,226)	(51,226)
Record Recoverable By Health Canada (2016/17)	(27,678)	(27,678)
As Restated	<u>\$(13,540,122)</u>	<u>\$ 45,714,374</u>

3. Accounts Receivable

	<u>2018</u>	<u>2017</u>
<u>Due from members</u>		
Rent - Lease to Own	\$ 3,090,712	\$ 2,879,368
Rent - Section 95	436,630	384,571
Advances	<u>78,778</u>	<u>96,636</u>
	<u>3,606,120</u>	<u>3,360,575</u>
<u>Due from others</u>		
Services	480,071	494,053
Convertible note from Zenabis Ltd., 5%,	-	3,000,000
Other	<u>8,085,041</u>	<u>7,054,437</u>
	<u>8,565,112</u>	<u>10,548,490</u>
	12,171,232	13,909,065
<u>Less: Allowance for Doubtful Accounts</u>	<u>(5,541,812)</u>	<u>(5,185,866)</u>
Total Accounts Receivable	<u>\$ 6,629,420</u>	<u>\$ 8,723,199</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

<u>4. Due From Governments</u>	<u>2018</u>	<u>2017</u>
Federal Government		
Department of Indigenous Services Canada (DISC)	\$ 1,653,079	\$ 2,393,076
Health Canada	4,297	-
Fisheries and Oceans Canada	956,026	497,323
Province of New Brunswick	133,001	2,025
Province of Québec	70,000	-
CMHC	<u>267,486</u>	<u>310,057</u>
	<u>\$ 3,083,889</u>	<u>\$ 3,202,481</u>

5. 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 \$76,483 (\$103,837 in 2017).

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 \$460,457 (\$320,103 in 2017).

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

Once all costs and expenses are paid, particularly the allocation to the replacement reserve, the First Nation keeps all excess increase in an operating reserve. The First Nation agrees to keep the funds and accrued interest in the operating fund in a separate bank account or to invest in only in accounts or instruments insured by the Canada Deposit Insurance Corporation, or as agreed by common consent by the First Nation and CMHC. The housing project's operating reserve is to be used only for the operating expenses of housing projects that made undertakings as part of the 1997 On-Reserve Housing Program. The reserve may thus be used to cover deficits from previous years. Withdrawals are first applied to interest, then to the principal. At the end of the fiscal year the operating reserve included term savings of \$429,473 (\$229,001 in 2017).



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

<u>7. Investment</u>	<u>2018</u>	<u>2017</u>
Les Crevettiers Marinard Inc, 100 class "H" preferred shares, non-voting, at cost	\$ 100	\$ 100
E. Gagnon & Fils, at cost (1)	500,000	-
Sun Pharm Investment Ltd., Convertible note to common shares at the option of the holder, (Note 18)	<u>3,241,875</u>	<u>-</u>
	<u>\$ 3,741,975</u>	<u>\$ 100</u>
<p>(1) This investment shall generate a return of \$0.10 per pound on the resource's price for the quantity of crab delivered by Listuguj Mi'gmaq Government, plus an additional return equal to and calculated according to the prime rate of E.Gagnon & Fils' bank, plus 2% and the capital will be repaid by April 1st, 2022. Additional investments were made after the year end for a total investment of \$1,019,605. see note 18.</p>		
<u>8. Accounts Payable and Accrued Liabilities</u>	<u>2018</u>	<u>2017</u>
Trade Payables	\$ 3,034,625	\$ 2,778,761
Accrued Salaries and Benefits Payable	<u>365,118</u>	<u>191,133</u>
	<u>\$ 3,399,743</u>	<u>\$ 2,969,894</u>
<u>9. Due to Governments</u>	<u>2018</u>	<u>2017</u>
Province of New Brunswick	\$ 2,671,786	\$ 2,265,371
Province of Québec	1,338,203	2,364,240
DISC Contributions Payable	<u>162,631</u>	<u>379,357</u>
	<u>\$ 4,172,620</u>	<u>\$ 5,008,968</u>
<u>10. Deferred Revenue</u>	<u>2018</u>	<u>2017</u>
Land Use Planning Initiative (Page 15)	\$ -	\$ 75,000
Community Building (Page 36)	21,600	43,200
Band garage (Page 44)	-	376,344
Homes Constructed (2016/17) (Page 45)	-	120,000
Playground (Page 46)	-	6,351
HR Management Capital Development (Page 55)	-	40,000
Day Care Centre (Page 76)	-	86,990
CCP Pilot Project (Page 77)	-	45,000
Economic Development Loan Program	<u>135,597</u>	<u>137,211</u>
	<u>\$ 157,197</u>	<u>\$ 930,096</u>



LISTUGUJ MI'GMAQ GOVERNMENT
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For The Year Ended March 31, 2018

	<u>2018</u>	<u>2017</u>
11. <u>Long Term Debt</u>		
RBC Mortgage, 3.05%, repayable in equal monthly instalments of \$623, principal and interest, renewable in February 2019, due in July 2020, secured by a ministerial guarantee (#30961)	\$ 17,388	\$ 24,222
RBC Mortgage, repaid during the year	-	13,984
RBC Mortgage, 3.09%, repayable in equal monthly instalments of \$763, principal and interest, renewable in February 2019, due in May 2022, secured by a ministerial guarantee (#31138)	36,405	44,303
RBC Mortgage, 3.05%, repayable in equal monthly instalments of \$2,012, principal and interest, renewable in February 2019, due in January 2021, secured by a ministerial guarantee (#31222)	67,240	88,966
CMHC Mortgage, 1.08%, repayable in equal monthly instalments of \$1,466, principal and interest, renewable in August 2020, due in May 2021, secured by a ministerial guarantee (#31354)	53,318	70,234
CMHC Mortgage, 1.08%, repayable in equal monthly instalments of \$1,341, principal and interest, renewable in August 2020, due in May 2024, secured by a ministerial guarantee (#31361)	94,726	109,712
CMHC Mortgage, 1.97%, repayable in equal monthly instalments of \$1,264, principal and interest, renewable in December 2022, due in November 2026, secured by a ministerial guarantee (#31557)	119,691	132,555
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,356, principal and interest, renewable in June 2018, due in May 2027, secured by a ministerial guarantee (#31558)	137,098	150,965
CMHC Mortgage, 1.08%, repayable in equal monthly instalments of \$522, principal and interest, renewable in August 2020, due in August 2028, secured by a ministerial guarantee (#31718)	61,273	66,849
CMHC Mortgage, 1.08%, repayable in equal monthly instalments of \$1,085, principal and interest, renewable in August 2020, due in August 2028, secured by a ministerial guarantee (#31719)	<u>127,262</u>	<u>138,842</u>
Balance Carried Forward	<u>714,401</u>	<u>840,632</u>



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For The Year Ended March 31, 2018

	<u>2018</u>	<u>2017</u>
11. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 714,401	\$ 840,632
CMHC Mortgage, 1.14%, repayable in equal monthly instalments of \$815, principal and interest, renewable in June 2021, due in June 2029, secured by a ministerial guarantee (#31780)	102,463	111,020
CMHC Mortgage, 1.84%, repayable in equal monthly instalments of \$1,784, principal and interest, renewable in September 2022, due in July 2030, secured by a ministerial guarantee (#31897)	234,772	251,776
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,448, principal and interest, renewable in June 2018, due in April 2031, secured by a ministerial guarantee (#31914)	202,949	216,817
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$515, principal and interest, due in June 2018, secured by a ministerial guarantee (#31943)	72,137	77,068
CMHC Mortgage, 1.67%, repayable in equal monthly instalments of \$1,123, principal and interest, renewable in June 2018, due in April 2031, secured by a ministerial guarantee (#31980)	157,460	168,220
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$732, principal and interest, renewable in June 2020, due in May 2033, secured by a ministerial guarantee (#32133)	119,465	126,538
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$1,468, principal and interest, renewable in June 2020, due in May 2035, secured by a ministerial guarantee (#32134)	267,807	281,606
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$750, principal and interest, renewable in June 2020, due in May 2035 secured by a ministerial guarantee (#32169)	136,874	143,926
CMHC Mortgage, 1.39%, repayable in equal monthly instalments of \$1,396, principal and interest, renewable in June 2020, due in May 2034, secured by a ministerial guarantee (#32170)	<u>241,398</u>	<u>254,705</u>
Balance Carried Forward	<u>2,249,726</u>	<u>2,472,308</u>



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Notes To The Financial Statements
For The Year Ended March 31, 2018

	<u>2018</u>	<u>2017</u>
11. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 2,249,726	\$ 2,472,308
RBC Loan, 2.09%, repayable in equal monthly instalments of \$8,247, principal and interest, renewable in May 2020	209,018	302,546
RBC Loan, 2.88%, repayable in equal monthly instalments of \$3,503, principal and interest, renewable in September 2019, secured by a ministerial guarantee (#32135)	550,335	576,108
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$5,878, principal plus interest, renewable in March 2019	282,138	352,673
RBC Loan, 2.69%, repayable in equal monthly instalments of \$4,317, principal and interest, renewable in November 2020	726,197	757,991
RBC Loan, 2.74%, repayable in equal monthly instalments of \$5,597, principal and interest, due in May 2019, secured by a ministerial guarantee (#31672)	77,085	141,170
RBC Loan, 3.38%, repayable in equal monthly instalments of \$2,627, principal and interest, renewable in September 2018, secured by a ministerial guarantee (#32060)	357,002	376,146
RBC Loan, 2.62%, repayable in equal monthly instalments of \$3,825, principal and interest, renewable in February 2022, secured by a ministerial guarantee (#1112-03-000167)	682,873	710,483
RBC Loan, 2.30%, repayable in equal monthly instalments of \$4,386, principal and interest, renewable in March 2022, secured by a ministerial guarantee (#1617-QC-000121-GL)	966,563	799,000
CMHC Mortgage, 1.86%, repayable in equal monthly instalments of \$1,190, principal and interest, renewable in August 2022, due in August 2037	231,969	242,031
RBC Loan, repaid during the year	-	1,040,510
CMHC Mortgage, 1.43%, repayable in equal monthly instalments of \$1,112, principal and interest, renewable in April 2022, due in March 2037	221,087	231,225
RBC Loan, repaid during the year	-	14,037
Balance Carried Forward	<u>6,553,993</u>	<u>8,016,228</u>



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Notes To The Financial Statements
For The Year Ended March 31, 2018

	<u>2018</u>	<u>2017</u>
11. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 6,553,993	\$ 8,016,228
RBC Loan, 2.21%, repayable in equal monthly instalments of \$8,893, principal and interest, due in July 2021, secured by a ministerial guarantee (#31834)	349,352	447,160
RBC Loan, repaid during the year	-	518,906
RBC Capital Lease, 4.91%, repayable in equal monthly payments of \$4,769, principal and interest, due in 2018	9,539	66,771
RBC Loan, 2.885%, repayable in equal monthly instalments of \$5,789, principal and interest, due in July 2018	22,942	90,676
RBC Loan, 3.50%, repayable in equal monthly instalments of \$5,006, principal and interest, renewable in February 2019, secured by a ministerial guarantee (#1314-QC-000084)	889,841	918,225
RBC Loan, repaid during the year	-	107,040
RBC Loan, 3.54%, repayable in equal monthly instalments of \$3,605, principal and interest, renewable in September 2018, secured by a ministerial guarantee (#32070)	517,802	542,163
RBC Loan, 5.00%, repayable in equal semi-annual payments of \$33,450, principal and interest, renewable in May 2020	415,825	460,268
RBC Loan, 3.03%, repayable in equal monthly instalments of \$1,054, principal and interest, renewable in April 2019, secured by a ministerial guarantee (#32107)	160,854	168,500
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$4,358, principal plus interest, renewable in April 2019	213,559	265,859
RBC Loan, repaid during the year	-	596,771
CMHC Mortgage, 1.84% repayable in equal monthly installments of \$1,073, principal and interest, renewable in September 2022, due in September 2042	<u>253,216</u>	<u>258,000</u>
Balance Carried Forward	<u>9,386,923</u>	<u>12,456,567</u>



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	<u>2018</u>	<u>2017</u>
11. <u>Long Term Debt</u> (Cont'd)		
Balance Brought Forward	\$ 9,386,923	\$ 12,456,567
CMHC Mortgage, 2.35%, repayable in equal monthly instalments of \$502, principal and interest, renewable in September 2018, due in September 2038, secured by a ministerial guarantee (#1213-03-000127-GL)	97,670	101,365
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$14,852, principal plus interest, renewable in April 2018	3,222,791	3,401,015
CHMC Mortgage, 1.04%, repayable in equal monthly instalments of \$640, principal and interest, renewable in October 2020, due in October 2039	147,849	153,956
RBC Loan, 3.21%, repayable in equal monthly instalments of \$7,016, principal and interest, renewable in December 2022, secured by a ministerial guarantee	988,229	-
RBC Loan, 3.21%, repayable in equal monthly instalments of \$3,483, principal and interest, renewable in January 2023, secured by a ministerial guarantee	492,693	-
RBC Loan, 3.31%, repayable in equal monthly instalments of \$3,289, principal and interest, renewable in February 2023, secured by a ministerial guarantee	575,893	-
CHMC Mortgage, 2.39%, repayable in equal monthly instalments of \$2,147, principal and interest, renewable in February 2023, due in February 2041 secured by a ministerial guarantee (#60507)	<u>453,457</u>	<u>-</u>
	<u>\$ 15,365,505</u>	<u>\$ 16,112,903</u>

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

2019	\$ 1,183,504
2020	1,121,120
2021	1,045,393
2022	947,399
2023	<u>844,547</u>
	<u>\$ 5,141,963</u>



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	<u>2018</u>	<u>2017</u>
12. <u>Funds on Deposit with DISC</u>		
<u>Capital Account</u>		
Balance, Beginning and End of Year	\$ <u>585</u>	\$ <u>585</u>
<u>Revenue Account</u>		
Balance, Beginning of Year	17,738	17,395
Add: Interest Income	194	343
Less: Approved Transfers to Operations	<u>-</u>	<u>-</u>
Balance, End of Year	<u>17,932</u>	<u>17,738</u>
	<u>\$ 18,517</u>	<u>\$ 18,323</u>

These amounts are on deposit with the Government of Canada and are audited by the Auditor General of Canada.

13. 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.

14. Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2018</u>	<u>2017</u>
Land	\$ 1,389,000	\$ -	\$ 1,389,000	\$ 857,000
Buildings	57,532,705	25,054,733	32,477,972	32,249,184
Infrastructures	39,561,759	22,278,099	17,283,660	18,503,079
Paving	4,719,712	1,423,753	3,295,959	3,303,418
Heavy Equipment	8,485,693	6,878,661	1,607,032	1,866,275
Equipment and Furniture	4,679,340	2,968,338	1,711,002	1,009,267
Boats	9,074,503	8,340,955	733,548	539,179
Vehicles	<u>3,236,975</u>	<u>2,641,529</u>	<u>595,446</u>	<u>588,655</u>
	<u>\$ 128,679,687</u>	<u>\$ 69,586,068</u>	<u>\$ 59,093,619</u>	<u>\$ 58,916,057</u>



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15. Contingent Liabilities

- a) As at March 31, 2018 there are five outstanding grievances against the First Nation, one claim for an alleged breach of contract, one claim for an alleged personal injury, one claim for constructive dismissal, one claim for an alleged incident with LMG fishing vessel causing damages to fishing nets and one claim by a general contractor for non payment of services rendered. Listuguj Mi'gmaq Government is unable to determine the extent of liability, if any, which could result upon the resolution of these matters.
- b) As at August 21, 2018, the Band has provided a guarantee for mortgages payables by Band members, totalling \$1,570,182, which were obtained under Section 10 of the Indian Act. In the event that the individual is unable to meet its obligations at some future date, the Band is required to honour its guarantee. Any payments will be accounted for as a charge to operations in the year such payments are made.
- c) The Band has entered into contribution agreements with various government departments. Funding received under these contribution agreements is subject to repayment if the Band fails to comply with the terms and conditions of the agreements.

16. Cash and Cash Equivalents, End of Year

	<u>2018</u>	<u>2017</u>
Cash	\$ <u>7,435,194</u>	\$ <u>2,141,742</u>

17. Economic Dependence

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

18. Subsequent Events

On June 30, 2018, the convertible note from Sun Pharm Investments Ltd. had a balance of \$3,281,250 and was converted into 2,598,666 Class A common shares, which represents less than 2% of the total outstanding common shares

Subsequent to March 31, 2018, Listuguj Mi'gmaq Government invested an additional \$519,605 in E. Gagnon & Fils under similar terms to the initial \$500,000.

19. Land Trust Fund

The Listuguj Mi'gmaq Government reached a land settlement with Government of Canada and acts as a trustee for the Band members. Band members will receive their portion of the settlement once they turn 18 years of age.



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

20. Commitments

Listuguj Mi'gmaq Government has signed compensation agreements with one senior management employee with a base salary of \$100,000 annually. This agreement will expire in 2020.

The First Nation has entered into some leases commitments for office equipments requiring future leases payments totalling \$94,401 over the next five year period.

21. Budget Figures

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

22. Unspent Funds

As of March 31, 2017, the total unspent funds for the funding agreement with Health Canada is \$2,641,898. Listuguj Mi'gmaq Government and Health Canada are currently working on a utilization plan in order to spend these funds.

23. <u>Government Transfers</u>	2018			(Restated) 2017		
	<u>Operating</u>	<u>Capital</u>	<u>Total</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
<u>Federal Government</u>						
<u>Transfers</u>						
Department of Indigenous						
Services Canada	\$ 17,124,564	\$ 2,860,393	\$ 19,984,957	\$ 17,257,013	\$ 1,897,190	\$ 19,154,203
Health Canada	3,560,639	-	3,560,639	3,308,351	-	3,308,351
Canada Mortgage						
and Housing						
Corporation	952,127	-	952,127	751,447	-	751,447
Other	<u>4,646,732</u>	<u>-</u>	<u>4,646,732</u>	<u>3,574,680</u>	<u>-</u>	<u>3,574,680</u>
Total	26,284,062	2,860,393	29,144,455	24,891,491	1,897,190	26,788,681
<u>Provincial Government</u>						
<u>Transfers</u>	<u>1,359,612</u>	<u>93,932</u>	<u>1,453,544</u>	<u>1,453,636</u>	<u>117,080</u>	<u>1,570,716</u>
	<u>\$ 27,643,674</u>	<u>\$ 2,954,325</u>	<u>\$ 30,597,999</u>	<u>\$ 26,345,127</u>	<u>\$ 2,014,270</u>	<u>\$ 28,359,397</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
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24. Segmented Disclosure

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

	Band <u>Administration</u>			(Restated)		
	<u>Budget</u>	<u>2018</u>	<u>2017</u>	<u>Budget</u>	<u>Education</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 1,436,347	\$ 1,412,756	\$ 1,322,195	\$ 8,201,505	\$ 8,264,441	\$ 7,856,666
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	-	-	-	184,760	184,760	213,939
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	6,828	-	40,000	-
Other Revenue	<u>1,993,449</u>	<u>1,562,940</u>	<u>3,305,313</u>	<u>877,663</u>	<u>971,286</u>	<u>995,138</u>
	<u>3,429,796</u>	<u>2,975,696</u>	<u>4,634,336</u>	<u>9,263,928</u>	<u>9,460,487</u>	<u>9,065,743</u>
Expenditures						
Salaries and Benefits	3,145,080	1,937,434	2,317,657	4,431,379	3,925,651	3,530,543
Amortization	-	367,994	364,152	-	61,332	60,536
Debt Servicing	-	-	-	-	18,271	1,257
Other Expenditures	<u>1,249,580</u>	<u>2,002,562</u>	<u>3,685,032</u>	<u>5,127,076</u>	<u>5,544,687</u>	<u>5,229,147</u>
	<u>4,394,660</u>	<u>4,307,990</u>	<u>6,366,841</u>	<u>9,558,455</u>	<u>9,549,941</u>	<u>8,821,483</u>
Annual Surplus (Deficit)	<u>\$ (964,864)</u>	<u>\$ (1,332,294)</u>	<u>\$ (1,732,505)</u>	<u>\$ (294,527)</u>	<u>\$ (89,454)</u>	<u>\$ 244,260</u>

	Health			(Restated)		
	<u>Budget</u>	<u>2018</u>	<u>2017</u>	<u>Budget</u>	<u>Social</u> <u>Services</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 3,560,639	\$ 3,560,639	\$ 3,308,351	\$ 9,753,977	\$ 9,733,334	\$ 9,284,805
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	27,360	27,360	-	107,647	107,647	160,875
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	<u>332,500</u>	<u>-</u>	<u>18,064</u>	<u>432,220</u>	<u>26,358</u>	<u>38,791</u>
	<u>3,920,499</u>	<u>3,587,999</u>	<u>3,326,415</u>	<u>10,293,844</u>	<u>9,867,339</u>	<u>9,484,471</u>
Expenditures						
Salaries and Benefits	2,045,508	1,811,089	1,574,474	2,822,690	1,816,422	1,565,770
Amortization	-	29,439	30,346	-	-	-
Debt Servicing	-	-	-	-	-	-
Other Expenditures	<u>1,730,261</u>	<u>1,293,517</u>	<u>1,845,461</u>	<u>7,715,796</u>	<u>7,960,438</u>	<u>7,809,915</u>
	<u>3,775,769</u>	<u>3,134,045</u>	<u>3,450,281</u>	<u>10,538,486</u>	<u>9,776,860</u>	<u>9,375,685</u>
Annual Surplus (Deficit)	<u>\$ 144,730</u>	<u>\$ 453,954</u>	<u>\$ (123,866)</u>	<u>\$ (244,642)</u>	<u>\$ 90,479</u>	<u>\$ 108,786</u>



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24. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Public Security</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>	<u>Budget</u>	<u>Forestry</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating	\$ 100,045	\$ 100,045	\$ 125,045	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	415,000	415,000	415,000	-	-	-
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	-	3,080	49,297	3,770,267	3,087,888	3,315,545
	<u>515,045</u>	<u>518,125</u>	<u>589,342</u>	<u>3,770,267</u>	<u>3,087,888</u>	<u>3,315,545</u>
<u>Expenditures</u>						
Salaries and Benefits	352,600	326,307	371,960	484,372	348,207	375,201
Amortization	-	29,439	30,051	-	637,856	634,691
Debt Servicing	-	-	-	-	-	744
Other Expenditures	183,445	345,825	409,449	3,185,200	2,452,418	2,214,613
	<u>536,045</u>	<u>701,571</u>	<u>811,460</u>	<u>3,669,572</u>	<u>3,438,481</u>	<u>3,225,249</u>
Annual Surplus (Deficit)	\$ (21,000)	\$ (183,446)	\$ (222,118)	\$ 100,695	\$ (350,593)	\$ 90,296

	<u>Budget</u>	<u>Economic Development</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>	<u>Budget</u>	<u>Police Operations</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating	\$ 763,734	\$ 763,734	\$ 295,343	\$ 676,917	\$ 676,916	\$ 722,134
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	-	-	45,000	624,846	624,845	618,822
Transfers for Capital	-	-	-	-	-	-
Rent	7,000	-	-	-	-	-
Other Revenue	3,804,699	3,716,393	2,690,464	7,000	12,150	10,597
	<u>4,575,433</u>	<u>4,480,127</u>	<u>3,030,807</u>	<u>1,308,763</u>	<u>1,313,911</u>	<u>1,351,553</u>
<u>Expenditures</u>						
Salaries and Benefits	1,373,303	1,344,004	978,433	923,362	1,189,671	857,342
Amortization	-	-	-	-	19,626	20,240
Debt Servicing	-	-	-	-	-	-
Other Expenditures	2,105,616	2,450,123	1,292,626	378,401	837,115	643,269
	<u>3,478,919</u>	<u>3,794,127</u>	<u>2,271,059</u>	<u>1,301,763</u>	<u>2,046,412</u>	<u>1,520,851</u>
Annual Surplus (Deficit)	\$ 1,096,514	\$ 686,000	\$ 759,748	\$ 7,000	\$ (732,501)	\$ (169,298)



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

24. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Commercial Fisheries</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>	<u>Budget</u>	<u>Capital Operations</u> <u>2018</u>	<u>(Restated)</u> <u>2017</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 820,070	\$ 820,070	\$ 816,315	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	2,182,160	2,860,393	1,897,190
Provincial Government						
Transfers for Operating	-	-	-	-	-	-
Transfers for Capital	-	-	-	66,900	93,932	117,080
Rent	-	-	-	53,600	32,000	92,529
Other Revenue	<u>13,662,479</u>	<u>20,589,712</u>	<u>11,804,029</u>	<u>135,350</u>	<u>290,231</u>	<u>4,488,829</u>
	<u>14,482,549</u>	<u>21,409,782</u>	<u>12,620,344</u>	<u>2,438,010</u>	<u>3,276,556</u>	<u>6,595,628</u>
Expenditures						
Salaries and Benefits	5,084,636	2,400,889	2,461,300	1,126,895	1,151,823	1,182,981
Amortization	-	637,856	625,153	-	1,503,867	1,479,212
Debt Servicing	-	-	-	-	82,612	266,741
Other Expenditures	<u>4,990,090</u>	<u>5,669,622</u>	<u>4,317,063</u>	<u>3,455,736</u>	<u>1,334,339</u>	<u>4,986,043</u>
	<u>10,074,726</u>	<u>8,708,367</u>	<u>7,403,516</u>	<u>4,582,631</u>	<u>4,072,641</u>	<u>7,914,977</u>
Annual Surplus (Deficit)	\$ <u>4,407,823</u>	\$ <u>12,701,415</u>	\$ <u>5,216,828</u>	\$ <u>(2,144,621)</u>	\$ <u>(796,085)</u>	\$ <u>(1,319,349)</u>
					Total Before	
					Adjustments	(Restated)
		Housing	(Restated)		2018	2017
	Budget	2018	2017	Budget		
Revenue						
Federal Government						
Transfers for Operating	\$ 350,000	\$ 952,127	\$ 1,160,637	\$ 25,663,234	\$ 26,284,062	\$ 24,891,491
Transfers for Capital	-	-	-	2,182,160	2,860,393	1,897,190
Provincial Government						
Transfers for Operating	-	-	-	1,359,613	1,359,612	1,453,636
Transfers for Capital	-	-	-	66,900	93,932	117,080
Rent	878,350	1,149,916	1,186,528	938,950	1,221,916	1,285,885
Other Revenue	<u>1,000,000</u>	<u>415,693</u>	<u>1,022,788</u>	<u>26,015,627</u>	<u>30,675,731</u>	<u>27,738,855</u>
	<u>2,228,350</u>	<u>2,517,736</u>	<u>3,369,953</u>	<u>56,226,484</u>	<u>62,495,646</u>	<u>57,384,137</u>
Expenditures						
Salaries and Benefits	384,800	497,289	437,260	22,174,625	16,748,786	15,652,921
Amortization	-	1,551,797	1,525,382	-	4,839,206	4,769,763
Debt Servicing	-	357,029	68,306	-	457,912	337,048
Other Expenditures	<u>1,238,505</u>	<u>1,294,105</u>	<u>1,410,485</u>	<u>31,359,706</u>	<u>31,184,751</u>	<u>33,843,103</u>
	<u>1,623,305</u>	<u>3,700,220</u>	<u>3,441,433</u>	<u>53,534,331</u>	<u>53,230,655</u>	<u>54,602,835</u>
Annual Surplus (Deficit)	\$ <u>605,045</u>	\$ <u>(1,182,484)</u>	\$ <u>(71,480)</u>	\$ <u>2,692,153</u>	\$ <u>9,264,991</u>	\$ <u>2,781,302</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2018

24. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Consolidation Adjustments 2018</u>	<u>(Restated) 2017</u>	<u>Budget</u>	<u>Consolidated Totals 2018</u>	<u>(Restated) 2017</u>
Revenue						
Federal Government						
Transfers for Operating \$	-	\$ -	\$ -	\$ 25,663,234	\$ 26,284,062	\$ 24,891,491
Transfers for Capital	-	-	-	2,182,160	2,860,393	1,897,190
Provincial Government						
Transfers for Operating	-	-	-	1,359,613	1,359,612	1,453,636
Transfers for Capital	-	-	-	66,900	93,932	117,080
Rent	-	-	-	938,950	1,221,916	1,285,885
Other Revenue	-	(989,710)	(2,173,576)	26,015,627	29,686,021	25,565,279
	<u>-</u>	<u>(989,710)</u>	<u>(2,173,576)</u>	<u>56,226,484</u>	<u>61,505,936</u>	<u>55,210,561</u>
Expenditures						
Salaries and Benefits	-	-	-	22,174,625	16,748,786	15,652,921
Amortization	-	-	-	-	4,839,206	4,769,763
Debt Servicing	-	-	-	-	457,912	337,048
Other Expenditures	-	(989,710)	(2,173,576)	31,359,706	30,195,041	31,669,527
	<u>-</u>	<u>(989,710)</u>	<u>(2,173,576)</u>	<u>53,534,331</u>	<u>52,240,945</u>	<u>52,429,259</u>
Annual Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,692,153</u>	<u>\$ 9,264,991</u>	<u>\$ 2,781,302</u>

25. 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.

c. Interest rate risk

The Listuguj Mi'gmaq Government is exposed to interest rate risk due to the variable rate interest on their long-term debt. Changes in the lending rates may cause fluctuations in cash flows and interest expense.





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, 2018 and reported on October 30, 2018.

A schedule of Salaries, Honoraria, Travel Expenses and Other (Pages 107 and 108) is required to be presented to the membership of Listuguj Mi'gmaq Government pursuant to the funding agreement between Department of Indigenous Services 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 Department of Indigenous Services Canada and does not form part of the financial statements.
- This schedule has been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

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

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

Campbellton, NB

October 30, 2018

Chartered Professional Accountants

LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Elected Officials
For The Year Ended March 31, 2018

	<u>Number of</u> <u>Months</u>	<u>Salary</u> <u>Elected</u> <u>Position</u>	<u>Salary</u> <u>Employed</u> <u>Position</u>	<u>Honoraria</u>	<u>Other</u>	<u>Total</u>
<u>Chief</u>						
Darcy Gray	12	\$ 72,000	\$ -	\$ -	\$ -	\$ 72,000
<u>Councillors</u>						
Annette Barnaby	12	-	48,672	6,000	-	54,672
Calvin Barnaby Sr.	12	-	14,040	6,000	12,620	32,660
Lorna Sook	12	-	84,534	6,000	-	90,534
Gordon Isaac Jr.	12	-	48,672	6,000	200	54,872
Lloyd Alcon	12	-	19,037	6,000	45,156	70,193
Cathy Martin	12	-	-	6,000	20,294	26,294
Wendell Metallic	12	-	46,800	6,000	-	52,800
Kevin Methot	12	13,608	27,628	6,000	-	47,236
Sky Metallic	12	-	46,992	6,000	-	52,992
Sheila Swasson	12	-	61,479	6,000	600	68,079
John Murvin Vicaire	12	-	-	6,000	-	6,000
Chris Wysote	12	-	3,976	6,000	10,490	20,466
		<u>\$ 85,608</u>	<u>\$ 401,830</u>	<u>\$ 72,000</u>	<u>\$ 89,360</u>	<u>\$ 648,798</u>

Travel

<u>Chief</u>	
Darcy Gray	\$ 18,017
<u>Councillors</u>	
Lloyd Alcon	12,314
Cathy Martin	11,100
Lorna Sook	3,896
Gordon Isaac Jr.	3,489
John Murvin Vicaire	2,628
Sky Metallic	5,737
Wendell Metallic	12,305
Kevin Methot	3,214
Sheila Swasson	7,713
Chris Wysote	1,728
	<u>\$ 82,141</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Unelected Senior Officials
For The Year Ended March 31, 2018

	<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>						
John Alexander, CPA, CA	5	\$ 30,422	\$ -	\$ 5,162	\$ 222	\$ 35,806
Peter Arsenault	12	73,466	-	5,745	600	79,811
Mary Bradstreet	12	85,058	-	4,681	650	90,389
Jeff Basque	5	32,692	-	2,632	200	35,524
Cindy Isaac	10	48,817	-	3,276	-	52,093
Alfred I. Metallic	12	74,506	-	3,882	156	78,544
Donna Vernon Metallic	12	93,827	-	2,817	1,331	97,975
Jody Mitchell	12	83,523	-	12,421	600	96,544
		<u>\$ 663,943</u>	<u>\$ -</u>	<u>\$ 53,950</u>	<u>\$ 3,759</u>	<u>\$ 721,652</u>

