

LISTUGUJ MI'GMAQ GOVERNMENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
MARCH 31, 2019



Allen, Paquet & Arseneau LLP
CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAO GOVERNMENT

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FOR THE YEAR ENDED MARCH 31, 2019

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1.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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


Date


Senior Financial officer


Date

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Bathurst, NB



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2.

INDEPENDENT AUDITORS' REPORT

To The Chief and Councillors
Listuguj Mi'gmaq Government

Opinion

We have audited the consolidated financial statements of the Listuguj Mi'gmaq Government, which comprise the consolidated statement of financial position as at March 31, 2019, and the consolidated statement of operations, change in net assets (debt) and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Listuguj Mi'gmaq Government as at March 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for Public Sector Accounting (PSAB).

Basis of Opinion

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

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

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INDEPENDENT AUDITORS' REPORT (continued)

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the First Nation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the First Nation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the First Nation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Campbellton, N.B.

August 26, 2019

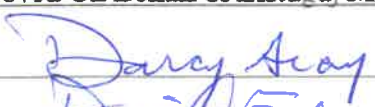

Allen, Paquet & Arseneau
Chartered Professional Accountants LLP

LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Financial Position
As at March 31, 2019

	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
<u>Financial Assets</u>		
Cash (Unrestricted)	\$ 5,564,050	\$ 7,572,612
Land Settlement Trust Fund (Restricted) (Note 19)	17,208,493	17,358,349
Accounts Receivable (Note 3)	8,148,500	6,850,750
Due From Governments (Note 4)	7,004,901	3,083,889
Funds on Deposit with ISC (Note 12)	18,947	18,517
Replacement Reserve Fund (Note 5)	541,469	536,940
Operating Reserve Fund (Note 6)	442,016	429,473
Investment (Note 7)	<u>9,515,598</u>	<u>3,741,975</u>
	<u>48,443,974</u>	<u>39,592,505</u>
<u>Liabilities</u>		
Accounts Payable and Accrued Liabilities (Note 8)	3,296,792	3,561,848
Due to Governments (Note 9)	2,116,807	4,136,073
Deferred Revenue (Note 10)	1,578,314	426,055
Funds on Deposit with ISC (Note 12)	18,947	18,517
Reserve for Future Funding	82,741	82,741
Reserve for Unexpended Funding	2,944,009	3,302,348
Land Settlement Trust Fund Payable (Note 19)	17,208,493	17,358,349
Long Term Debt (Note 11)	<u>17,261,677</u>	<u>15,365,505</u>
	<u>44,507,780</u>	<u>44,251,436</u>
<u>Net Assets (Debt) (Note 2)</u>	<u>3,936,194</u>	<u>(4,658,931)</u>
<u>Non-Financial Assets</u>		
Tangible Capital Assets (Note 14)	59,354,500	59,154,475
Prepaid Expenses	<u>366,008</u>	<u>364,559</u>
	<u>59,720,508</u>	<u>59,519,034</u>
<u>Accumulated Surplus (Note 2)</u>	<u>\$ 63,656,702</u>	<u>\$ 54,860,103</u>

Contingent Liabilities (Note 15)

Approved On Behalf of Listuguj Mi'gmaq Government

 Chief
 Senior Financial officer



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LISTUGUJ MI'GMAO GOVERNMENT
Consolidated Statement of Operations
For The Year Ended March 31, 2019

	2019 <u>Budget</u> (Note 21)	2019	(Restated) <u>2018</u>
<u>Revenue</u>			
Federal Government Transfers for Operating	\$ 27,846,913	\$ 28,355,001	\$ 26,114,514
Federal Government Transfers for Capital	6,218,579	5,793,788	2,815,540
Provincial Government Transfers for Operating	1,574,168	1,574,168	1,359,612
Provincial Government Transfers for Capital	117,080	117,564	93,932
Rent	938,950	1,195,536	1,221,916
Other	<u>27,771,513</u>	<u>23,116,370</u>	<u>31,200,018</u>
	<u>64,467,203</u>	<u>60,152,427</u>	<u>62,805,532</u>
<u>Expenditures</u>			
Band Administration	6,106,501	4,728,373	4,307,990
Capital Operations	11,791,122	7,127,073	4,072,641
Economic Development	3,457,516	3,164,111	3,794,127
Education	11,505,742	12,894,536	11,063,938
Commercial Fisheries	7,041,478	5,679,776	7,718,657
Forestry	3,100,017	3,977,131	3,438,481
Health	3,719,768	3,480,570	3,134,045
Housing (Capital and Section 95)	263,505	3,965,757	3,700,220
Police Operations	1,355,263	1,914,636	2,046,412
Public Security	519,245	669,211	701,571
Social Services	<u>9,302,085</u>	<u>8,969,297</u>	<u>9,776,860</u>
	<u>58,162,242</u>	<u>56,570,471</u>	<u>53,754,942</u>
<u>Surplus Before Other Income</u>	6,304,961	3,581,956	9,050,590
<u>Other Income</u>			
Unrealized Gain on Investment	-	5,214,643	-
<u>Surplus for the Year</u>	<u>6,304,961</u>	<u>8,796,599</u>	<u>9,050,590</u>
<u>Prior Year Adjustment per ISC</u>	-	-	34,283
<u>Accumulated Surplus from LMDC</u>	-	-	60,856
<u>Accumulated Surplus, Beginning of Year</u>	-	54,860,103	45,714,374
<u>Accumulated Surplus, End of Year</u>	<u>\$ 6,304,961</u>	<u>\$ 63,656,702</u>	<u>\$ 54,860,103</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
<u>Revenue</u>			
Attorney General of Canada	\$ 35,000	\$ 35,000	\$ 35,000
AVCell	2,681,640	2,462,875	2,509,586
Bingo Operations	96,156	98,319	87,438
Canada Mortgage and Housing Corporation	403,588	403,588	188,171
Canada Mortgage and Housing Corporation - Subsidy	-	329,711	307,956
Canada Post Corporation	63,755	63,605	63,899
First Nation Education Council	1,841,472	1,841,471	1,810,049
Fisheries and Oceans Canada	486,700	486,700	820,070
FNQLHSSC	231,704	231,704	192,407
Government of Canada	16,468	256,644	610,283
Ground Fish Sales	76,233	88,006	104,032
Health Canada - FNIH	4,436,466	4,436,466	3,560,639
Department of Indigenous Services Canada			
Regular Funding	25,953,616	25,953,616	19,848,612
Listuguj Mi'gmaq Development Centre	188,203	221,915	48,392
Loan Proceeds	2,443,538	3,148,883	657,000
McGill University	-	-	36,000
Other Income - Local Sources	2,037,623	8,734,730	4,100,907
Province of Quebec	692,545	738,028	542,032
Rental - Buildings	931,950	1,263,768	1,181,916
Retail Postal Sales	90,000	79,012	74,724
Shrimp Sales	2,471,666	2,762,364	1,739,398
Snow Crab Sales	12,250,000	4,646,430	18,514,162
Transfers From Other Programs	1,767,566	359,720	989,711
Tripartite Agreement			
Province of Quebec	766,999	766,999	624,845
Solicitor General	830,915	830,915	676,916
Unrealized Gain on Shares in Zenabis Global Inc.	-	5,214,643	-
Wood Sold and Contracts	3,134,500	3,673,308	3,013,845
Deferred Revenue Previous Year	78,056	99,656	651,285
	64,006,359	69,228,076	62,989,275
Less: Deferred Revenue Current Year	-	869,978	78,056
Total Revenue (Page 14)	64,006,359	68,358,098	62,911,219
Add (Less): PSAB Adjustments	-	(2,991,028)	(105,687)
Net Revenue	64,006,359	65,367,070	62,805,532
Total Expenditures (Page 8 and 14)	57,701,398	57,954,763	54,853,230
Less: PSAB Adjustments	-	(1,384,292)	(1,098,288)
Net Expenditures	57,701,398	56,570,471	53,754,942
Excess of Revenue Over Expenditures	\$ 6,304,961	\$ 8,796,599	\$ 9,050,590



LISTUGUJ MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Expenditures			
Accounting and Audit	\$ 65,000	\$ 82,125	\$ 68,875
Administration	1,498,231	1,263,598	787,450
Bad Debts	463,505	407,804	313,346
Band Employee Benefit Plan	375,166	314,857	277,929
Basic Needs	3,430,000	3,162,136	3,193,275
Books and Supplies	120,630	50,902	51,344
Capital Expenditures Out of Operations	1,006,801	743,824	1,476,812
Consulting	-	-	94,259
Contracts	583,150	381,669	480,835
Curriculum Development	258,734	242,448	-
Employability Measures	432,000	401,856	334,506
Equipment Rental	68,719	116,213	112,460
Election Expenses	60,000	55,054	2,646
Health Services Transfer Program	3,651,576	3,411,565	3,198,178
Heat and Lights	214,500	275,269	266,225
Home Care Expenses	21,200	118,184	-
Honoraria	375,000	65,500	71,500
Insurance	220,000	244,361	209,317
Interest and Bank Charges	25,100	169,141	7,387
Living Expense Allowance	709,534	685,836	680,829
Loan and Mortgage Payments	1,172,900	1,538,007	1,700,957
Materials, Supplies and Other	5,211,224	7,693,168	9,996,400
Office	432,294	347,572	354,782
Other	105,600	1,181,325	1,175,767
Placements	2,597,473	2,178,026	2,597,297
Police Facility Costs	237,350	448,833	394,155
Balance Carried Forward	<u>23,335,687</u>	<u>25,579,273</u>	<u>27,846,531</u>



LISTUGUI MI'GMAQ GOVERNMENT
Summary Schedule of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
<u>Expenditures (Cont'd)</u>			
Balance Brought Forward	\$ 23,335,687	\$ 25,579,273	\$ 27,846,531
Postal Purchases	90,000	75,465	78,985
Professional Fees	425,200	570,637	698,722
Professional Services	1,041,859	760,299	337,327
Project Expenditures	6,569,788	5,051,641	1,757,457
Purification Treatment	3,200	608	1,985
Rent	80,875	156,225	90,450
Repairs and Maintenance	679,070	485,094	886,667
Salaries and Benefits	18,988,048	18,831,202	17,459,962
School Nutrition Program	233,741	237,146	238,899
School Supplies	6,865	13,278	16,048
Special Needs	80,000	31,021	47,641
Student Allowances	47,433	172,466	137,575
Student Incentives	19,500	22,979	19,778
Telephone	81,738	77,611	63,039
Training	186,460	236,853	139,270
Transportation	2,243,736	2,738,148	2,310,231
Tuition	2,215,551	2,171,193	2,021,280
Vehicle Operating and Travel	1,365,147	740,579	701,383
Waterline Repairs	7,500	3,045	-
<u>Total Expenditures (to Page 6)</u>	<u>\$ 57,701,398</u>	<u>\$ 57,954,763</u>	<u>\$ 54,853,230</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Change in Net Assets (Debt)
As at March 31, 2019

	<u>2019</u>	(Restated) <u>2018</u>
<u>Surplus for the Year</u>	\$ 8,796,599	\$ 9,050,590
<u>Add (Deduct):</u>		
Acquisition of Tangible Capital Assets	(5,559,538)	(5,830,446)
Amortization of Tangible Capital Assets	5,168,975	5,098,626
Loss on Disposal of Lease to Own Houses Transferred to Tenants	190,538	61,911
Loss on Disposal of Tangible Capital Assets	-	492,347
Prior Year Adjustment per ISC	-	34,283
Decrease (Increase) in Prepaid Expenses	(1,449)	(26,120)
<u>Decrease in Net Debt</u>	8,595,125	8,881,191
<u>Net Debt, Beginning of Year</u>	(4,658,931)	(13,540,122)
<u>Net Assets (Debt), End of Year</u>	\$ 3,936,194	\$(4,658,931)



MISTUQU M'GMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	Page	Revenue 2018-2019	Expenditures 2018-2019	Surplus (Deficit) 2018-2019	Surplus (Deficit) 2017-2018
Leads, Revenue and Trusts					
Lands Management	15.	\$ 72,073	\$ 72,090	\$ (17)	-
Membership	15	29,838	11,304	18,534	-
Land Use Planning Initiative	16.	116,789	116,836	(47)	-
Native Claims & First Nations	16	20,200	12,425	7,775	(6,667)
Total Leads, Revenue and Trusts		\$ 238,900	\$ 212,655	\$ 26,245	\$ (6,667)
Education					
Provincial Schools	17.	\$ 1,467,304	\$ 1,467,303	\$ (1)	(22,605)
Enhanced Teachers Salaries	17.	43,320	43,320	-	-
Band Schools	18.	3,222,062	3,194,811	27,247	2,351
Transportation	19.	416,379	395,645	19,734	(193,721)
PSPP McGill	19	214,026	215,606	(1,580)	-
Ancillary Services	20.	23,440	23,420	20	-
Curriculum Development Centre	20.	189,991	189,991	-	-
Post-Secondary Support	21.	1,315,219	1,483,075	(167,846)	(4,958)
Student Support	22.	341,767	341,636	131	840
Education Compliance Review	23.	-	-	-	-
Breakfast Program	23.	25,000	27,904	(2,904)	-
AGS Renovation/Expansion project	24.	194,941	194,941	-	(112,892)
Student Allowance LMG	24.	-	-	-	(61,375)
Cultural Education	25.	70,000	70,000	-	(2)
Total Education		\$ 7,523,659	\$ 7,648,858	\$ (125,199)	\$ (391,563)
Social Development					
Social Assistance - Basic	25.	\$ 3,279,570	\$ 3,162,136	\$ 117,434	-
Social Assistance - Employability Measures	26.	366,666	401,886	(35,190)	-
Social Assistance - Special	26.	81,480	31,021	50,459	-
Social Assistance Service Delivery	27	122,200	138,528	(16,328)	-
Institutional Care Adults	27.	200,000	171,341	28,659	-
Institutional Care For Children	28.	-	-	-	-
Group Homes	28.	2,303,950	814,583	1,491,367	12,498
Child and Family Services Operation	29.	1,206,344	1,027,793	178,751	-
Canada Summer Students (Social Assistance)	29.	16,468	16,687	(219)	-
Community Well Being/Jurisdiction Initiative	30.	257,868	-	257,868	-
Foster Home For Adults	30.	270,000	163,748	106,252	-
Foster Home For Children	31.	1,792,679	1,147,348	45,531	31,392
Haven House	32.	477,633	466,807	10,848	563
Adult Care - Service Delivery	33.	104,102	113,199	(7,097)	-
First Line Childhood Family Services	33.	606,323	600,962	5,361	-
In-Home Care For Adults	33.	400,000	453,476	(53,476)	-
Enhanced Service Delivery	34.	353,821	351,821	-	(3,137)
Summer Camp	35.	3,000	42,647	(39,647)	(42,021)
SAAG/BEF Community Mobilization	35.	50,000	701	49,299	15,000
Total Social Development		\$ 11,292,328	\$ 9,122,654	\$ 2,169,672	\$ 14,602



Allen, Paquet & Arseneau LLP

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LISTEKU MPMMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	Page	Revenue 2018-2019	Expenditures 2018-2019	Surplus (Deficit) 2018-2019	Surplus (Deficit) 2017-2018
Community Capital Facilities					
Capital Addition to Reserve	36.	\$ -	\$ -	\$ -	\$(553,427)
Band School O & M	36.	253,317	258,648	\$(5,331)	(9,010)
Community Building	37.	161,032	128,531	32,501	(30,555)
Public Works	37.	308,639	1,063,369	(759,730)	(285,092)
Fire Protection	38.	101,146	84,193	16,953	(50,038)
Roads and Bridges	39.	139,588	303,741	(164,153)	(117,244)
Sanitation Systems	39.	238,047	680,578	(442,531)	(433,523)
Water Systems	40.	92,270	95,553	\$(3,283)	(7,411)
Paving	40	1,200,000	915,424	284,576	14,971
Environment Site Assessment Phase I Reserve	41.	-	18,121	(18,121)	-
Environment Site Assessment Phase III	41.	-	(2,665)	2,665	(813)
Facilities Maintenance	42	71,400	193,916	(122,516)	(136,487)
Emergency Preparedness	42.	44,108	11,444	32,664	2,653
Caplin Road Infrastructure Drainage	43.	-	-	-	-
MJR Roads Exp/Repair	43.	88,000	44,582	43,418	-
Lot Development	44	453,000	605,467	(152,467)	(932)
ACRS Repairs	44.	54,500	78,150	(24,150)	63,318
Band Garage	45.	747,460	42,125	705,285	14,576
Homes Constructed (2016/17)	45.	-	-	-	106,432
Homes Constructed (2017/18)	46	1,000,000	786,745	213,255	(604,102)
Homes Constructed (2018/19)	46	175,000	475,913	(300,913)	-
Playground	47.	-	-	-	(5,662)
Housing Governance	47.	56,682	67,458	(10,776)	-
Quebec Work Integration	48.	8,548	46,568	(38,020)	9,122
Old Band Garage Remediation	48.	530,624	520,710	9,914	-
Signs Cars Facility	49.	-	-	-	(242,729)
SEC95 Triplex Const. (19072537 021)	49.	-	-	-	150,990
ISC Renovation/Extensions	50.	4,585	212,127	(207,542)	-
RRAP (2017/18)	50.	-	117,420	(117,420)	106,521
JMR, MGM Risk Roof	51.	-	-	-	(198,764)
SAA Youth Center	51	66,900	67,900	(1,000)	-
Community Master Plan Development	52.	25,200	15,219	9,981	(16,181)
CMHC Internship Program	52.	21,588	16,069	5,519	4,988
Flood	53.	3,245,000	3,115,578	129,422	-
SEC95 - 2 Units	53.	342,000	333,048	8,952	-
Haven House Construction	54	358,339	386,537	(28,198)	-
Housing Incentives	54	-	19,107	(19,107)	-
Total Community Capital Facilities		\$ 9,781,473	\$ 10,701,628	\$ (920,155)	\$ (2,218,401)



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTIGUJ MITGMAO GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>Page</u>	<u>Revenue</u> <u>2018-2019</u>	<u>Expenditures</u> <u>2018-2019</u>	<u>Surplus</u> <u>(Deficit)</u> <u>2018-2019</u>	<u>Surplus</u> <u>(Deficit)</u> <u>2017-2018</u>
<u>Band Government</u>					
Band Support Grant	55.	\$ 7,879,948	\$ 3,539,779	\$ 4,340,169	\$ (749,047)
Band Employee Benefit Plan (Pension)	56.	285,261	206,902	78,359	105,484
Band Employee Benefit Plan (Group Insurance)	56.	96,526	107,955	(11,429)	(7,666)
Housing Admin.	57.	16,391	34,409	(18,018)	(56,340)
HR Roles and Responsibilities Chief and Council	57.	50,000	87,409	(37,409)	-
Prevention Operations Water Projection	58.	-	39,592	(39,592)	-
Loss of Salmon Pools 3FN	58.	-	-	-	-
Action Plan/Finance Management	59.	-	-	-	-
Awareness Raising	59.	-	-	-	-
R&ID HR MGMT Review Salary Scales	59.	-	-	-	-
Discussion Tables Claims/SGA	60.	-	-	-	-
Nation Rebuilding	60.	150,000	151,842	(1,842)	-
Total Band Government		\$ 8,478,126	\$ 4,167,888	\$ 4,310,238	\$ 1,707,569
<u>Economic Development</u>					
Economic Development	61.	\$ 279,133	\$ 214,340	\$ 64,793	\$ 6,442
Listiguj Sign	61.	-	49,055	(49,055)	-
Gaming Regulation	62.	-	82,250	(82,250)	-
Total Economic Development		279,133	345,645	(66,512)	6,442
Total Agreement		\$ 37,593,617	\$ 32,199,328	\$ 5,394,289	\$ 13,303,156



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	Page	Revenue 2018-2019	Expenditures 2018-2019	Surplus (Deficit) 2018-2019	Surplus (Deficit) 2017-2018
<u>Other Agreements</u>					
Health Services					
Health Services Transfer	63.	\$ 4,436,466	\$ 3,411,565	\$ 1,024,901	\$ 385,517
Reinvestment Plan	64.	-	109,226	(109,226)	(143,639)
Other Programs					
Shrimp Harvesting	64.	2,762,364	1,612,406	1,149,958	(105,803)
Economic Opportunities	65.	17,490	31,714	(14,224)	(7,939)
Aquatic Resource Management and Stewardship	65.	259,179	273,410	(14,231)	44,389
Chipper Operations	66.	2,099,985	1,629,157	470,828	714,332
Capital Technical Services	67.	50,726	162,268	(111,542)	42,590
Restorative Justice Program	67.	70,000	78,489	(8,489)	6,149
McGill University - Subaward Agreement	68.	187,761	187,761	-	(16,452)
FNQL Health Children 0.5 Initiative	68.	36,238	52,782	(16,544)	4,237
Playground Splash Pad JRM	69.	27,459	16,621	10,838	-
Diversification of Secondary School Learning Path	69.	7,000	6,955	45	(303)
IEP	70.	-	12,448	(12,448)	(51,667)
FNSSP Early Literacy 2	70.	63,205	63,163	42	(4)
FN Land Management Framework	71.	97,250	74,135	23,115	29,556
Ground Fish	71.	88,006	-	88,006	104,032
DFO Scallop Farm Business Plan	72.	7,200	8,000	(800)	-
B Food - Social - Ceremonial Fisheries	72.	177,831	176,904	927	9,958
Conservation Officers	73.	415,000	544,424	(129,424)	(97,446)
Combat Poverty (Social Exclusion)	73.	-	-	-	3,703
DFO Training Comp 2.4	73.	25,000	37,158	(12,158)	-
Snow Crab Fisheries	74.	7,170,309	3,594,264	3,576,045	12,408,390
Foster Family Allowance	74.	240,176	126,585	113,591	(34,310)
Inter-Community Harmony	75.	84,428	85,531	(1,103)	(782)
Small Repairs	75.	-	-	-	(439,833)
National Police School	76.	116,204	104,305	11,899	(2,327)
CIP 150	76.	425,000	190,887	234,113	(140,896)
Forestry Operations	77.	3,673,308	3,360,907	312,401	281,099
Skills Link Program	77.	11,550	7,796	3,754	260
Retail Postal Outlet	78.	142,617	142,889	(272)	(7,604)
Summer Students	78.	35,618	35,618	-	-
Education Partnership Program	79.	-	-	-	-
Gathering of our Elders	79.	15,000	6,792	8,208	-
Enhanced First Nation Education Program	80.	582,527	582,528	(1)	-
Section 95 Housing Program	80.	684,339	642,893	41,446	38,254
Day Care Centre	81.	111,817	110,911	906	28,284
QC MCC Language Project Developer	81.	-	-	-	-
Continuing Education	82.	99,200	93,115	6,085	(11,134)
CPP Pilot Project	82.	70,000	23,415	46,585	(352)
Wood Yard Project	83.	82,631	59,775	22,856	14,046
LA Youth Centre	83.	25,912	120,216	(94,304)	(121,542)
Balance Carried Forward		\$ 24,398,796	\$ 17,777,013	\$ 6,621,783	\$ 12,932,763



LISTIGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	Page	Revenue 2018-2019	Expenditures 2018-2019	Surplus (Deficit) 2018-2019	Surplus (Deficit) 2017-2018
<u>Other Agreements (Cont'd)</u>					
Balance Brought Forward		\$ 24,398,796	\$ 17,777,013	\$ 6,621,783	\$ 12,932,763
Other Programs					
Science and Technology	84.	10,662	10,658	4	(231)
F.N.S.S.P. Success Plan	84.	302,265	304,043	(1,778)	(10)
Special Education Services	85.	1,008,318	1,001,986	6,332	2,061
Career Promotion and Awareness	85.	17,967	17,967	-	-
New Paths For Education	86.	169,147	169,147	-	(2,540)
Leased Houses	86.	776,550	1,134,291	(357,741)	(619,043)
Police Operations	87.	1,618,511	1,953,674	(335,163)	(713,167)
Elders Emergency Fund	87.	-	571,486	(571,486)	-
FNQLHSSC Tobacco Cessation	88.	13,649	-	13,649	4,304
Bingo Operations	88.	98,319	137,975	(39,656)	(65,165)
Gignu (FNRAEC) Repairs	89.	-	11,303	(11,303)	-
Dog Control	89.	-	20,587	(20,587)	(24,176)
Hog Fuel Services	90.	179,740	142,175	37,565	64,615
NPE Language/Culture	90.	195,424	195,424	-	(8,340)
AVCell Janitors	91.	101,640	104,518	(2,878)	147,604
Community Reinvestments	91.	-	317,165	(317,165)	(288,835)
Listiguj Mi'gmaq Development Centre (minus Page 34)	92.	1,873,493	1,873,493	-	-
DFO Vessel Repairs	93.	-	12,530	(12,530)	(68,695)
Non-Operating Prior Year Programs	93.	-	-	-	-
<u>Total Other Agreements</u>		<u>30,764,481</u>	<u>25,755,435</u>	<u>5,009,046</u>	<u>11,361,145</u>
		<u>68,358,098</u>	<u>57,954,763</u>	<u>10,403,335</u>	<u>8,057,989</u>
PSAB Adjustments		<u>(2,991,028)</u>	<u>(1,384,292)</u>	<u>(1,606,736)</u>	<u>992,601</u>
<u>Total</u>		<u>\$ 65,367,070</u>	<u>\$ 56,570,471</u>	<u>\$ 8,796,599</u>	<u>\$ 9,050,590</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Lands, Revenues and Trusts - <u>Lands Management</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTSG)	\$ 72,073	\$ 72,073	\$ 72,073
<u>Expenditures</u>			
Administration	8,779	8,779	-
Salaries and Benefits	63,294	63,311	64,776
	<u>72,073</u>	<u>72,090</u>	<u>64,776</u>
<u>Surplus (Deficit) Before Transfers</u>	-	(17)	7,297
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(7,297)
<u>Deficit for the Year</u>	\$ -	(17)	-
<u>Deficit, Beginning of Year</u>		(94,490)	(94,490)
<u>Deficit, End of Year</u>		\$ (94,507)	\$ (94,490)
Program:			
Lands, Revenues and Trusts - <u>Membership</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NGNF)	\$ 29,838	\$ 29,838	\$ 29,242
<u>Expenditures</u>			
Administration	9,277	9,277	-
Capital Expenditures Out of Operations	2,027	2,027	-
Salaries and Benefits	18,534	-	-
	<u>29,838</u>	<u>11,304</u>	<u>-</u>
<u>Surplus Before Transfers</u>	-	18,534	29,242
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(29,242)
<u>Surplus for the Year</u>	\$ -	18,534	-
<u>Deficit, Beginning of Year</u>		(31,865)	(31,865)
<u>Deficit, End of Year</u>		\$ (13,331)	\$ (31,865)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Lands, Revenues and Trusts -			
<u>Land Use Planning Initiative</u>			
Revenue			
ISC Flexible Contribution (NT7E)	\$ 100,000	\$ 100,000	\$ 34,070
Deferred Revenue Previous Year	16,789	16,789	75,000
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>-</u>	<u>(16,789)</u>
	<u>116,789</u>	<u>116,789</u>	<u>92,281</u>
Expenditures			
Capital Expenditures Out of Operations	-	6,730	-
Materials and Supplies	15,000	35,656	35,712
Professional Services	30,000	30,673	26,670
Salaries and Benefits	38,070	40,904	27,885
Travel	<u>26,500</u>	<u>2,873</u>	<u>2,014</u>
	<u>109,570</u>	<u>116,836</u>	<u>92,281</u>
Surplus (Deficit) for the Year	\$ <u>7,219</u>	(47)	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Deficit, End of Year		\$ <u>(47)</u>	\$ <u>-</u>

Program:
 Lands, Revenues and Trusts -
 Native Claims 5 First Nations

Revenue			
ISC Fixed Contribution (NGBL)	\$ 20,200	\$ 20,200	\$ -
Expenditures			
Contracts	-	-	28,786
Professional Services	-	10,000	(22,119)
Salaries and Benefits	<u>-</u>	<u>2,425</u>	<u>-</u>
	<u>-</u>	<u>12,425</u>	<u>6,667</u>
Surplus (Deficit) for the Year	\$ <u>20,200</u>	7,775	(6,667)
Surplus (Deficit), Beginning of Year		(6,117)	550
Surplus (Deficit), End of Year		\$ <u>1,658</u>	\$ <u>(6,117)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
<u>Provincial Schools</u>			
<u>Revenue</u>			
ISC Set Contribution (NPOR)	\$ <u>1,467,304</u>	\$ <u>1,467,304</u>	\$ <u>1,368,465</u>
<u>Expenditures</u>			
Tuition Fees	<u>1,570,096</u>	<u>1,467,305</u>	<u>1,391,070</u>
<u>Deficit for the Year</u>	\$(<u>102,792</u>)	(1)	(22,605)
<u>Surplus, Beginning of Year</u>		<u>8,562</u>	<u>31,167</u>
<u>Surplus, End of Year</u>		\$ <u>8,561</u>	\$ <u>8,562</u>

Program:
 Education -
 Enhanced Teachers Salaries

<u>Revenue</u>			
ISC 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, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
<u>Band Schools</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP05)	\$ 3,148,163	\$ 3,148,163	\$ 2,397,671
ISC Fixed Contribution (NP06)	7,700	7,700	7,700
ISC Fixed Contribution (NP16)	1,893	1,893	5,930
Other Income	26,209	64,306	4,508
	<u>3,183,965</u>	<u>3,222,062</u>	<u>2,415,809</u>
<u>Expenditures</u>			
Administration	291,025	291,025	223,120
Capital Expenditures Out of Operations	53,318	51,854	6,127
Contracts	67,034	124,489	95,467
Curriculum Development	258,734	242,448	-
Equipment Rental	6,619	7,960	8,707
Materials and Supplies	90,955	89,618	115,944
Membership Fees	7,700	7,700	7,700
Office	120,394	155,941	79,513
Office Rental	74,375	74,375	62,000
Salaries and Benefits	1,945,074	1,912,259	1,627,533
School Nutrition Program	233,741	237,146	238,899
	<u>3,148,969</u>	<u>3,194,815</u>	<u>2,465,010</u>
<u>Surplus (Deficit) Before Transfers</u>	34,996	27,247	(49,201)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	51,552
<u>Surplus for the Year</u>	\$ <u>34,996</u>	27,247	2,351
<u>Surplus, Beginning of Year</u>		2,437,220	2,434,869
<u>Surplus, End of Year</u>		\$ <u>2,464,467</u>	\$ <u>2,437,220</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Education -			
<u>Transportation</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP18)	\$ 317,422	\$ 317,422	\$ 317,422
Other Income	<u>50,000</u>	<u>98,957</u>	<u>159,503</u>
	<u>367,422</u>	<u>416,379</u>	<u>476,925</u>
<u>Expenditures</u>			
Administration	28,857	28,866	28,857
Capital Expenditures Out of Operations	310,300	104,000	310,878
Repairs and Maintenance	25,000	28,871	48,194
Salaries and Benefits	171,458	168,623	158,179
Transportation	<u>62,000</u>	<u>66,285</u>	<u>124,538</u>
	<u>597,615</u>	<u>396,645</u>	<u>670,646</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>(230,193)</u>	19,734	(193,721)
<u>Surplus (Deficit), Beginning of Year</u>		(58,328)	135,393
<u>Deficit, End of Year</u>		\$ <u>(38,594)</u>	\$ <u>(58,328)</u>
Program:			
Education -			
<u>PSPP McGill</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP51)	\$ 214,026	\$ 214,026	\$ 126,944
<u>Less: Recoverable By ISC</u>	<u>-</u>	<u>-</u>	<u>(4,805)</u>
Other Income	<u>9,000</u>	<u>-</u>	<u>-</u>
	<u>223,026</u>	<u>214,026</u>	<u>122,139</u>
<u>Expenditures</u>			
Administration	24,480	19,457	11,540
Materials and Supplies	46,900	34,845	19,352
Professional Services	32,000	16,535	1,400
Salaries and Benefits	<u>165,912</u>	<u>144,769</u>	<u>89,847</u>
	<u>269,292</u>	<u>215,606</u>	<u>122,139</u>
<u>Deficit for the Year</u>	\$ <u>(46,266)</u>	(1,580)	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		\$ <u>(1,580)</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Education -			
<u>Ancillary Services</u>			
Revenue			
ISC Fixed Contribution (NP05)	\$ 23,440	\$ 23,440	\$ 25,120
Expenditures			
Gym Clothing	9,900	10,142	9,072
School Supplies	6,865	13,278	16,048
Student Fees	6,635	-	-
	<u>23,400</u>	<u>23,420</u>	<u>25,120</u>
<u>Surplus for the Year</u>	\$ <u>40</u>	20	-
<u>Surplus, Beginning of Year</u>		271,982	271,982
<u>Surplus, End of Year</u>		\$ <u>272,002</u>	\$ <u>271,982</u>
Program:			
Education -			
<u>Curriculum Development</u>			
Revenue			
Listuguj Mi'gmaq Development Centre	\$ -	\$ 6,934	\$ -
Transfer To/From Project	<u>254,699</u>	<u>183,057</u>	<u>-</u>
	<u>254,699</u>	<u>189,991</u>	<u>-</u>
Expenditures			
Capital Expenditures Out of Operations	-	7,426	-
Contract	50,000	31,200	-
Salaries and Benefits	174,698	131,109	-
Materials and Supplies	15,000	12,351	-
Travel	<u>15,000</u>	<u>7,905</u>	<u>-</u>
	<u>254,698</u>	<u>189,991</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ <u>1</u>	-	-
<u>Surplus, Beginning of Year</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, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
<u>Post-Secondary Support</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP5A)	\$ 1,315,229	\$ 1,315,229	\$ 1,276,922
Other Income	-	-	1,042
	<u>1,315,229</u>	<u>1,315,229</u>	<u>1,277,964</u>
<u>Expenditures</u>			
Books and Supplies	120,630	50,902	24,518
Living Expense Allowance	709,534	685,836	654,466
Office Rental	6,000	-	6,000
Professional Services	5,000	94	4,985
Salaries and Benefits	47,452	-	29,551
Student Incentives	19,500	22,979	19,778
Student Travel	16,798	19,376	9,264
Tuition	645,455	703,888	533,244
	<u>1,570,369</u>	<u>1,483,075</u>	<u>1,281,806</u>
<u>Deficit Before Transfers</u>	(255,140)	(167,846)	(3,842)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(1,116)
<u>Deficit for the Year</u>	\$(255,140)	(167,846)	(4,958)
<u>Deficit, Beginning of Year</u>		(4,048,965)	(4,044,007)
<u>Deficit, End of Year</u>		\$(4,216,811)	\$(4,048,965)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
Student Support			
Revenue			
ISC Fixed Contribution (NP5A)	\$ -	\$ -	\$ 157,318
ISC Fixed Contribution (NP12)	55,577	55,577	59,955
ISC Fixed Contribution (NP13)	133,459	133,459	139,800
ISC Fixed Contribution (NP14)	124,327	124,327	138,745
Other Income	32,404	19,702	33,125
Listuguj Mi'gmaq Development Centre	-	8,702	-
	<u>345,767</u>	<u>341,767</u>	<u>528,943</u>
Expenditures			
Administration	16,119	28,488	16,119
Contracts	-	1,880	8,537
Materials, Supplies and Other	19,950	40,688	34,266
Office Rental	-	18,000	22,000
Post-Secondary New Investment	-	-	157,318
Salaries and Benefits	291,176	86,562	252,751
Student Allowances	24,000	153,090	24,255
Telephone and Fax	12,000	12,928	12,857
	<u>363,245</u>	<u>341,636</u>	<u>528,103</u>
Surplus (Deficit) for the Year	<u>\$ (17,478)</u>	131	840
Surplus, Beginning of Year		<u>565,283</u>	<u>564,443</u>
Surplus, End of Year		<u>\$ 565,414</u>	<u>\$ 565,283</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program: Education - <u>Education Compliance Review</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP06)	\$ -	\$ -	\$ 36,900
<u>Expenditures</u>			
Contracts	-	-	41,900
<u>Surplus (Deficit) Before Transfers</u>	-	-	(5,000)
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	5,000
<u>Surplus for the Year</u>	\$ -	-	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		\$ -	\$ -
Program: Education - <u>Breakfast Program</u>			
<u>Revenue</u>			
Transfer From Project	\$ 30,000	\$ 25,000	\$ 29,797
<u>Expenditures</u>			
Materials, Supplies and Other	30,000	27,904	29,797
<u>Deficit for the Year</u>	\$ -	(2,904)	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		\$ (2,904)	\$ -



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
<u> AGS Renovation/Expansion Project</u>			
Revenue			
ISC Fixed Contribution (NTHB)	\$ 407,404	\$ 407,404	\$ -
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>(212,463)</u>	<u>-</u>
	<u>407,404</u>	<u>194,941</u>	<u>-</u>
Expenditures			
Administration	-	3,822	-
Contracts	407,404	191,119	109,983
Travel	-	-	2,109
	<u>407,404</u>	<u>194,941</u>	<u>112,092</u>
Deficit for the Year	<u>\$ -</u>	-	(112,092)
Deficit, Beginning of Year		(112,092)	-
Deficit, End of Year		<u>\$(112,092)</u>	<u>\$(112,092)</u>
 Program:			
Education -			
<u> Student Allowance LMG</u>			
Revenue			
	\$ -	\$ -	\$ -
Expenditures			
Administration	-	-	3,851
Student Allowance	-	-	57,524
	<u>-</u>	<u>-</u>	<u>61,375</u>
Deficit for the Year	<u>\$ -</u>	-	(61,375)
Deficit, Beginning of Year		(61,375)	-
Deficit, End of Year		<u>\$(61,375)</u>	<u>\$(61,375)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Education -			
<u>Cultural Education</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NP1W)	\$ 70,000	\$ 70,000	\$ 78,995
<u>Expenditures</u>			
Administration	9,091	6,364	7,181
Material, Supplies and Other	-	8,605	3,838
Office Rental	-	12,000	-
Professional Services	4,553	2,838	-
Salaries and Benefits	86,356	40,193	67,979
	<u>100,000</u>	<u>70,000</u>	<u>78,998</u>
<u>Deficit for the Year</u>	\$ (30,000)	-	(3)
<u>Surplus, Beginning of Year</u>		19,521	19,524
<u>Surplus, End of Year</u>		\$ 19,521	\$ 19,521
Program:			
Social Development -			
<u>Social Assistance - Basic</u>			
<u>Revenue</u>			
ISC Flexible Contribution (NP85)	\$ 3,279,570	\$ 3,279,570	\$ 3,167,000
Recoverable From ISC	-	-	26,275
	<u>3,279,570</u>	<u>3,279,570</u>	<u>3,193,275</u>
<u>Expenditures</u>			
Basic Needs	<u>3,430,000</u>	<u>3,162,136</u>	<u>3,193,275</u>
<u>Surplus (Deficit) for the Year</u>	\$ (150,430)	117,434	-
<u>Deficit, Beginning of Year</u>		(476,996)	(476,996)
<u>Deficit, End of Year</u>		\$ (359,562)	\$ (476,996)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Social Development -			
Social Assistance - Employability Measures			
Revenue			
ISC Flexible Contribution (NP99-002 and 004)	\$ 366,666	\$ 366,666	\$ 360,006
Less: Recoverable By ISC	<u>-</u>	<u>-</u>	<u>(25,500)</u>
	<u>366,666</u>	<u>366,666</u>	<u>334,506</u>
Expenditures			
Employability Measures	<u>432,000</u>	<u>401,856</u>	<u>334,506</u>
Deficit for the Year	\$(<u>65,334</u>)	(35,190)	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Deficit, End of Year		\$(<u>35,190</u>)	\$ <u>-</u>
Program:			
Social Development -			
Social Assistance - Special			
Revenue			
ISC Flexible Contribution (NP8L)	\$ 81,480	\$ 81,480	\$ 73,334
Less: Recoverable By ISC	<u>-</u>	<u>-</u>	<u>(25,693)</u>
	<u>81,480</u>	<u>81,480</u>	<u>47,641</u>
Expenditures			
Special Needs	<u>80,000</u>	<u>31,021</u>	<u>47,641</u>
Surplus for the Year	\$ <u>1,480</u>	50,459	-
Surplus, Beginning of Year		<u>32,142</u>	<u>32,142</u>
Surplus, End of Year		\$ <u>82,601</u>	\$ <u>32,142</u>



LISTUGUJ MTGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>Social Assistance Service Delivery</u>			
Revenue			
ISC Fixed Contribution (NP8R)	\$ <u>122,200</u>	\$ <u>122,200</u>	\$ <u>121,860</u>
Expenditures			
Administration	5,592	12,220	10,288
Materials and Supplies	11,267	14,817	15,773
Salaries and Benefits	83,544	126,391	126,576
Telephone	3,000	4,401	4,222
Travel	200	699	-
	<u>103,603</u>	<u>158,528</u>	<u>156,859</u>
Surplus (Deficit) Before Transfers	18,597	(36,328)	(34,999)
Transfers Between Programs			
Transfer of Unexpended Funds	-	-	<u>34,999</u>
Surplus (Deficit) for the Year	\$ <u>18,597</u>	(36,328)	-
Surplus, Beginning of Year		<u>279,969</u>	<u>279,969</u>
Surplus, End of Year		\$ <u>243,641</u>	\$ <u>279,969</u>
Program:			
Social Development -			
<u>Institutional Care Adults</u>			
Revenue			
ISC Set Contribution (NPC9)	\$ 200,000	\$ 200,000	\$ 260,000
<u>Less: Recoverable By ISC</u>	<u>-</u>	<u>-</u>	(7,806)
	<u>200,000</u>	<u>200,000</u>	<u>252,194</u>
Expenditures			
Placement Beneficiary	<u>100,000</u>	<u>171,341</u>	<u>252,194</u>
Surplus for the Year	\$ <u>100,000</u>	28,659	-
Surplus, Beginning of Year		<u>69,107</u>	<u>69,107</u>
Surplus, End of Year		\$ <u>97,766</u>	\$ <u>69,107</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
<u>Social Development -</u>			
<u>Institutional Care For Children</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPD2)	\$ -	\$ -	\$ 69,211
<u>Expenditures</u>			
Placement Beneficiary	-	-	69,211
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Surplus, Beginning of Year</u>		<u>173,525</u>	<u>173,525</u>
<u>Surplus, End of Year</u>		<u>\$ 173,525</u>	<u>\$ 173,525</u>
 Program:			
<u>Social Development -</u>			
<u>Group Homes</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPD0)	\$ 1,372,963	\$ 1,372,963	\$ 1,093,262
Other Income	-	932,987	-
	<u>1,372,963</u>	<u>2,305,950</u>	<u>1,093,262</u>
<u>Expenditures</u>			
Placements - Direct Pay	<u>1,162,473</u>	<u>814,583</u>	<u>1,047,095</u>
<u>Surplus (Deficit) Before Transfers</u>	210,490	1,491,367	46,167
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(33,669)
<u>Surplus for the Year</u>	<u>\$ 210,490</u>	1,491,367	12,498
<u>Deficit, Beginning of Year</u>		<u>(1,091,759)</u>	<u>(1,104,257)</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 399,608</u>	<u>\$(1,091,759)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>Child and Family Services Operation</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPD3)	\$ 1,206,244	\$ 1,206,244	\$ 1,141,422
Other Income	-	300	-
Unexpended Funds	<u>252,459</u>	<u>-</u>	<u>-</u>
	<u>1,458,703</u>	<u>1,206,544</u>	<u>1,141,422</u>
<u>Expenditures</u>			
Administration	82,501	180,937	107,656
Capital Expenditures Out of Operations	50,756	-	-
Materials, Supplies and Other	210,700	237,051	356,281
Professional Fees	45,200	5,013	-
Salaries and Benefits	183,916	456,258	452,915
Telephone	5,200	5,666	4,663
Training	30,000	46,252	21,871
Travel	<u>68,000</u>	<u>96,616</u>	<u>66,350</u>
	<u>676,273</u>	<u>1,027,793</u>	<u>1,009,736</u>
<u>Surplus Before Transfers</u>	782,430	178,751	131,686
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(131,686)</u>
<u>Surplus for the Year</u>	\$ <u>782,430</u>	178,751	-
<u>Surplus, Beginning of Year</u>		<u>1,337,255</u>	<u>1,337,255</u>
<u>Surplus, End of Year</u>		\$ <u>1,516,006</u>	\$ <u>1,337,255</u>
Program:			
Social Development -			
<u>Canada Summer Students (Social Assistance)</u>			
<u>Revenue</u>			
Government of Canada	\$ <u>16,468</u>	\$ <u>16,468</u>	\$ <u>10,822</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>11,000</u>	<u>16,687</u>	<u>10,817</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>5,468</u>	(219)	5
<u>Deficit, Beginning of Year</u>		<u>(5,496)</u>	<u>(5,501)</u>
<u>Deficit, End of Year</u>		\$ <u>(5,715)</u>	\$ <u>(5,496)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>Community Well Being/Jurisdiction Initiative</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPCV)	\$ 257,868	\$ 257,868	\$ -
<u>Expenditures</u>			
	-	-	-
<u>Surplus for the Year</u>	<u>\$ 257,868</u>	257,868	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		<u>\$ 257,868</u>	<u>\$ -</u>

Program:
 Social Development -
 Foster Home For Adults

<u>Revenue</u>			
ISC Flexible Contribution (NPC6)	\$ 270,000	\$ 270,000	\$ 110,457
<u>Add: Recoverable From ISC</u>	<u>-</u>	<u>-</u>	<u>11,881</u>
	<u>270,000</u>	<u>270,000</u>	<u>122,338</u>
<u>Expenditures</u>			
Materials, Supplies and Other	10,000	6,382	-
Placement Beneficiary	90,000	99,385	90,506
Salaries and Benefits	<u>50,000</u>	<u>57,981</u>	<u>31,832</u>
	<u>150,000</u>	<u>163,748</u>	<u>122,338</u>
<u>Surplus for the Year</u>	<u>\$ 120,000</u>	106,252	-
<u>Deficit, Beginning of Year</u>		(306,998)	(306,998)
<u>Deficit, End of Year</u>		<u>\$(200,746)</u>	<u>\$(306,998)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>Foster Homes For Children</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPD1)	\$ <u>1,192,679</u>	\$ <u>1,192,679</u>	\$ <u>1,316,736</u>
<u>Expenditures</u>			
Clothing Allowance	20,000	15,006	15,020
Extra Curricular Activities	8,000	4,730	4,712
Placement Beneficiary	1,245,000	1,092,717	1,138,291
School Bus Fees	-	-	70
Salaries and Benefits	-	6,684	-
Sports and Cultural Activities	8,000	5,726	6,230
Transportation	5,736	-	4,227
Uninsured Professional Fees	30,000	22,485	31,483
	<u>1,316,736</u>	<u>1,147,348</u>	<u>1,200,033</u>
<u>Surplus (Deficit) Before Transfers</u>	(124,057)	45,331	116,703
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	-	-	(85,111)
<u>Surplus (Deficit) for the Year</u>	\$ (<u>124,057</u>)	45,331	31,592
<u>Deficit, Beginning of Year</u>		(<u>134,145</u>)	(<u>165,737</u>)
<u>Deficit, End of Year</u>		\$ (<u>88,814</u>)	\$ (<u>134,145</u>)

LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Social Development -			
<u>Haven House</u>			
Revenue			
ISC Fixed Contribution (NPE2)	\$ 467,670	\$ 467,670	\$ 467,670
Listuguj Mi'gmaq Development Centre	-	9,985	-
Other Income	-	-	665
	<u>467,670</u>	<u>477,655</u>	<u>468,335</u>
Expenditures			
Administration	46,767	46,767	38,509
Heat and Lights	5,000	10,196	6,959
Insurance	1,000	561	610
Materials, Supplies and Other	85,000	43,257	98,309
Project Expenditures	53,558	27,942	79,448
Salaries and Benefits	235,610	228,978	239,604
Telephone	5,100	6,189	6,178
Travel and Training	30,000	102,917	29,303
	<u>462,035</u>	<u>466,807</u>	<u>498,920</u>
Surplus (Deficit) Before Transfers	5,635	10,848	(30,585)
Transfers Between Programs			
Transfer of Unexpended Funds	-	-	31,250
Surplus for the Year	\$ <u>5,635</u>	10,848	665
Surplus, Beginning of Year		<u>938,381</u>	<u>937,716</u>
Surplus, End of Year		\$ <u>949,229</u>	\$ <u>938,381</u>
Program:			
Social Development -			
<u>Adult Care - Service Delivery</u>			
Revenue			
ISC Fixed Contribution (NPC7)	\$ 104,102	\$ 104,102	\$ 103,603
Expenditures			
Administration	3,250	10,410	12,186
Materials, Supplies and Other	41,967	60,534	38,169
Salaries and Benefits	69,800	40,255	38,814
Travel	6,843	-	-
	<u>121,860</u>	<u>111,199</u>	<u>89,169</u>
Surplus (Deficit) Before Transfers	(17,758)	(7,097)	14,434
Transfers Between Programs			
Transfer of Unexpended Funds	-	-	14,434
Deficit for the Year	<u>(17,758)</u>	(7,097)	-
Surplus, Beginning of Year		<u>219,065</u>	<u>219,065</u>
Surplus, End of Year		\$ <u>211,968</u>	\$ <u>219,065</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>First Line Childhood Family Services</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NPD7)	\$ 606,323	\$ 606,323	\$ 489,643
<u>Expenditures</u>			
Administration	24,482	90,948	24,482
Capital Expenditures Out of Operations	2,000	-	-
Maintenance	15,000	-	1,275
Prevention	42,000	7,326	13,759
Project Expenditures	98,742	114,652	73,316
Salaries and Benefits	286,419	382,229	318,349
Travel	<u>15,000</u>	<u>5,807</u>	<u>11,429</u>
	<u>483,643</u>	<u>600,962</u>	<u>442,610</u>
<u>Surplus Before Transfers</u>	122,680	5,361	47,033
<u>Transfers Between Programs</u>			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(47,033)</u>
<u>Surplus for the Year</u>	\$ <u>122,680</u>	5,361	-
<u>Surplus, Beginning of Year</u>		205,969	205,969
<u>Surplus, End of Year</u>		\$ <u>211,330</u>	\$ <u>205,969</u>
Program:			
Social Development -			
<u>In Home Care For Adults</u>			
<u>Revenue</u>			
ISC Set Contribution (NPC5)	\$ 400,000	\$ 400,000	\$ 360,000
Recoverable From ISC	<u>-</u>	<u>-</u>	<u>31,180</u>
	<u>400,000</u>	<u>400,000</u>	<u>391,180</u>
<u>Expenditures</u>			
Adult Care	21,200	118,184	72,397
Salaries and Benefits	<u>378,800</u>	<u>335,292</u>	<u>318,783</u>
	<u>400,000</u>	<u>453,476</u>	<u>391,180</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	(53,476)	-
<u>Deficit, Beginning of Year</u>		(215,244)	(215,244)
<u>Deficit, End of Year</u>		\$ (<u>268,720</u>)	\$ (<u>215,244</u>)



LISTUGUJ M'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

Program:	Service Delivery Infrastructure	Case Management	Client Support	2019	Total 2018
Social Development - Enhanced Service Delivery					
Revenue					
ISC Flexible Contribution (NP95-001, NP96-001, NP97-001 and NP99-003)	\$ 27,716	\$ 128,562	\$ 195,543	\$ 351,821	\$ 429,951
Less: Transferred to Gesgapegiag ISC Recoverable Surplus	-	-	-	-	(261,632)
	<u>27,716</u>	<u>128,562</u>	<u>195,543</u>	<u>351,821</u>	<u>137,358</u>
Expenditures					
Administration Wages	-	110,642	-	110,642	52,051
Client Assessments	-	-	13,000	13,000	7,800
Financial Incentives	-	-	58,615	58,615	-
IT Network and Telephone	1,459	-	-	1,459	-
Mandatory Employ Related Cost/Pension/Insurance	-	7,733	-	7,733	3,848
Materials and Supplies	1,251	-	-	1,251	-
Office Rent / Overhead	19,100	-	-	19,100	7,200
Pre Employment Measures	-	-	56,833	56,833	45,714
Professional Development	-	10,187	-	10,187	9,300
Staff Training/Skills Development	5,906	-	-	5,906	-
Transitional Support	-	-	67,095	67,095	14,582
	<u>27,716</u>	<u>128,562</u>	<u>195,543</u>	<u>351,821</u>	<u>140,495</u>
Deficit for the Year	\$ -	\$ -	\$ -	-	(3,137)
Deficit Beginning of Year				(7,872)	(46,525)
Recoverable By ISC - NP8W, NP8X and NP8Y (2017)				-	41,790
Deficit End of Year				<u>\$ (7,872)</u>	<u>\$ (7,872)</u>



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Social Development -			
<u>Summer Camp</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 7,000
Transfer from Project	22,500	3,000	11,967
	<u>22,500</u>	<u>3,000</u>	<u>18,967</u>
<u>Expenditures</u>			
Administration	-	1,000	-
Materials, Supplies and Other	11,244	11,148	57,222
Salaries and Benefits	7,256	26,544	1,341
Travel	4,000	3,955	2,425
	<u>22,500</u>	<u>42,647</u>	<u>60,988</u>
<u>Deficit for the Year</u>	\$ -	(39,647)	(42,021)
<u>Deficit, Beginning of Year</u>		(42,021)	-
<u>Deficit, End of Year</u>		\$(81,668)	\$(42,021)
Program:			
Social Development -			
<u>SAA/OEF Community Mobilization</u>			
<u>Revenue</u>			
Gouvernement du Québec	\$ 50,000	\$ 50,000	\$ 15,000
<u>Expenditures</u>			
Administration	250	-	-
Local Initiatives	10,000	701	-
Salaries and Benefits	40,000	-	-
	<u>50,250</u>	<u>701</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$(250)	49,299	15,000
<u>Surplus, Beginning of Year</u>		15,000	-
<u>Surplus, End of Year</u>		\$ 64,299	\$ 15,000



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities -			
Capital Addition to Reserve			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Capital Expenditures Out of Operations	-	-	532,000
Project Expenditures	-	-	21,427
	-	-	553,427
<u>Deficit for the Year</u>	\$ -	-	(553,427)
<u>Deficit, Beginning of Year</u>		(2,066,925)	(1,513,498)
<u>Deficit, End of Year</u>		\$(2,066,925)	\$(2,066,925)
Program:			
Community Capital Facilities -			
Band School O & M			
<u>Revenue</u>			
ISC Fixed Contribution (NTHL)	\$ 168,192	\$ 168,192	\$ 168,192
Other Income	82,125	85,125	92,475
	250,317	253,317	260,667
<u>Expenditures</u>			
Administration	15,290	15,290	15,902
Heat and Lights	84,000	98,047	91,192
Insurance	22,000	19,726	21,586
Materials, Supplies and Other	29,000	14,852	12,237
Repairs and Maintenance	15,000	18,472	33,261
Salaries and Benefits	116,564	92,261	95,499
	281,854	258,648	269,677
<u>Deficit for the Year</u>	\$(31,537)	(5,331)	(9,010)
<u>Deficit, Beginning of Year</u>		(1,251,072)	(1,242,062)
<u>Deficit, End of Year</u>		\$(1,256,403)	\$(1,251,072)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Community Building</u>			
Revenue			
ISC Fixed Contribution (NTMW)	\$ 71,295	\$ 71,295	\$ 68,631
ISC Fixed Contribution (NTN0)	33,747	33,747	33,747
Rental - Buildings	53,600	34,390	32,000
Add: Deferred Revenue Prior Year	<u>-</u>	<u>21,600</u>	<u>21,600</u>
	<u>158,642</u>	<u>161,032</u>	<u>155,978</u>
Expenditures			
Administration	12,223	10,505	-
Heat and Lights	25,000	47,292	34,232
Materials, Supplies and Other	34,300	20,423	30,797
Repairs and Maintenance	14,000	6,310	30,151
Salaries and Benefits	<u>49,900</u>	<u>44,001</u>	<u>91,353</u>
	<u>135,423</u>	<u>128,531</u>	<u>186,533</u>
Surplus (Deficit) for the Year	<u>\$ 23,219</u>	32,501	(30,555)
Surplus, Beginning of Year		<u>578,097</u>	<u>608,652</u>
Surplus, End of Year		<u>\$ 610,598</u>	<u>\$ 578,097</u>
Program:			
Community Capital Facilities -			
<u>Public Works</u>			
Revenue			
ISC Fixed Contribution (NTME)	\$ 96,462	\$ 96,462	\$ -
Transfer From Other Programs	28,707	-	-
Loan Proceeds	118,538	118,538	-
Other Income	135,350	54,340	166,344
Listuguj Mi'gmaq Development Centre	<u>-</u>	<u>34,299</u>	<u>-</u>
	<u>379,057</u>	<u>303,639</u>	<u>166,344</u>
Expenditures			
Administration	13,535	-	-
Capital Expenditures Out of Operations	1,000	207,664	9,258
Insurance	15,000	19,086	-
Loan Payments	65,000	60,268	20,621
Materials, Supplies and Other	93,707	429,422	191,525
Salaries and Benefits	324,115	246,196	191,617
Vehicle Operating and Travel	<u>27,500</u>	<u>100,733</u>	<u>38,415</u>
	<u>539,857</u>	<u>1,063,369</u>	<u>451,436</u>
Deficit for the Year	<u>\$(160,800)</u>	(759,730)	(285,092)
Deficit, Beginning of Year		<u>(2,498,010)</u>	<u>(2,212,918)</u>
Deficit, End of Year		<u>\$(3,257,740)</u>	<u>\$(2,498,010)</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities			
<u>Fire Protection</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTMS)	\$ 67,145	\$ 67,145	\$ 67,145
Other Income	-	1,101	-
	<u>67,145</u>	<u>68,246</u>	<u>67,145</u>
<u>Expenditures</u>			
Administration	5,000	6,715	-
Heat and Lights	12,000	5,993	6,762
Materials, Supplies and Other	13,500	19,774	63,629
Insurance	17,000	18,294	16,774
Salaries and Benefits	14,000	22,798	17,634
Vehicle Operating and Travel	9,845	7,911	12,384
	<u>71,345</u>	<u>81,485</u>	<u>117,183</u>
<u>Deficit for the Year</u>	\$(4,200)	\$(13,239)	\$(50,038)
Program:			
Community Capital Facilities			
<u>Fire Protection - Training</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTMZ)	\$ 17,700	\$ 17,700	\$ 17,700
Transfer From Reserve for Future Funding	-	-	15,149
	<u>17,700</u>	<u>17,700</u>	<u>2,551</u>
<u>Expenditures</u>			
Training	17,700	-	2,551
<u>Surplus for the Year</u>	\$ -	\$ 17,700	\$ -
Program:			
Community Capital Facilities			
<u>Fire Protection - Asset Acquisition</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTMZ)	\$ 15,200	\$ 15,200	\$ 15,200
Transfer From Reserve for Future Funding	-	-	2,795
	<u>15,200</u>	<u>15,200</u>	<u>12,405</u>
<u>Expenditures</u>			
Training	15,200	2,708	12,405
<u>Surplus for the Year</u>	\$ -	\$ 12,492	\$ -
<u>Total Surplus (Deficit) for Fire Protection for the Year</u>		\$ 16,953	\$(50,038)
<u>Deficit for Fire Protection, Beginning of Year</u>		(192,079)	(134,534)
<u>Transfer to Reserve for Future Funding (2016/17)</u>		-	(7,507)
<u>Deficit for Fire Protection, End of Year</u>		\$(175,126)	\$(192,079)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities - Roads and Bridges			
Revenue			
ISC Fixed Contribution (NTMT)	\$ 139,588	\$ 139,588	\$ 139,588
Expenditures			
Administration	13,867	13,959	-
Equipment Rental and Repairs	47,500	76,141	92,096
Materials and Supplies - Summer	60,000	79,016	57,984
Materials and Supplies - Winter	124,000	78,222	73,086
Salaries and Benefits	<u>16,795</u>	<u>56,403</u>	<u>33,666</u>
	<u>262,162</u>	<u>303,741</u>	<u>256,832</u>
Deficit for the Year	\$ (122,574)	(164,153)	(117,244)
Deficit, Beginning of Year		<u>(1,931,348)</u>	<u>(1,814,104)</u>
Deficit, End of Year		<u>\$(2,095,501)</u>	<u>\$(1,931,348)</u>

Program:

Community Capital Facilities -
Sanitation Systems

Revenue			
ISC Fixed Contribution (NTFF)	\$ 101,855	\$ 101,855	\$ 101,855
ISC Fixed Contribution (NTMA)	11,506	11,506	-
ISC Fixed Contribution (NTN5)	119,278	119,278	119,278
Other Income	<u>45,000</u>	<u>5,408</u>	<u>-</u>
	<u>277,639</u>	<u>238,047</u>	<u>221,133</u>
Expenditures			
Administration	26,613	-	-
Heat and Lights	20,000	35,906	32,590
Materials, Supplies and Other	275,200	322,621	367,719
Repairs and Maintenance	80,000	103,032	90,591
Salaries and Benefits	<u>141,600</u>	<u>219,019</u>	<u>163,756</u>
	<u>543,413</u>	<u>680,578</u>	<u>654,656</u>
Deficit for the Year	\$ (265,774)	(442,531)	(433,523)
Deficit, Beginning of Year		<u>(3,097,035)</u>	<u>(2,663,512)</u>
Deficit, End of Year		<u>\$(3,539,566)</u>	<u>\$(3,097,035)</u>



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CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
Water Systems			
<u>Revenue</u>			
ISC Fixed Contribution (NTFG)	\$ 92,270	\$ 92,270	\$ 92,270
<u>Expenditures</u>			
Administration	9,227	9,227	134
Heat and Lights	4,000	4,218	14,839
Materials, Supplies and Other	17,000	14,745	32,133
Purification and Treatment	3,200	608	1,985
Salaries and Benefits	49,746	59,962	49,916
Telephone	2,000	778	674
Vehicle Operating and Travel	-	2,972	-
Waterline Repairs	7,500	3,045	-
	<u>92,673</u>	<u>95,555</u>	<u>99,681</u>
<u>Deficit for the Year</u>	\$ <u>(403)</u>	(3,285)	(7,411)
<u>Deficit, Beginning of Year</u>		(99,723)	(92,312)
<u>Deficit, End of Year</u>		\$ <u>(103,008)</u>	\$ <u>(99,723)</u>
Program:			
Community Capital Facilities -			
Paving			
<u>Revenue</u>			
ISC Fixed Contribution (NTM8)	\$ 300,000	\$ 300,000	\$ 200,000
Loan Proceeds	900,000	900,000	-
	<u>1,200,000</u>	<u>1,200,000</u>	<u>200,000</u>
<u>Expenditures</u>			
Loan Payment	-	1,602	-
Project Expenditures	1,200,000	913,822	185,029
	<u>1,200,000</u>	<u>915,424</u>	<u>185,029</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	284,576	14,971
<u>Deficit, Beginning of Year</u>		(79,173)	(94,144)
<u>Surplus (Deficit), End of Year</u>		\$ <u>205,403</u>	\$ <u>(79,173)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
Environment Site Assessment Phase I Reserve			
<u>Revenue</u>			
ISC Set Contribution (NT63)	\$ -	\$ -	\$ 33,000
Less: Recoverable By ISC	<u>-</u>	<u>-</u>	<u>14,879</u>
	<u>-</u>	<u>-</u>	<u>18,121</u>
<u>Expenditures</u>			
Consulting Fees	<u>-</u>	<u>18,121</u>	<u>18,121</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	(18,121)	-
<u>Deficit, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(18,121)</u>	<u>\$ -</u>

Program:
Community Capital Facilities -
Environment Site Assessment Phase III

<u>Revenue</u>			
ISC Set Contribution (NTV3)	\$ -	\$ -	\$ 40,453
<u>Expenditures</u>			
Administration	-	-	2,168
Professional Services	24,508	(2,665)	21,680
Project Expenditures	<u>-</u>	<u>-</u>	<u>17,420</u>
	<u>24,508</u>	<u>(2,665)</u>	<u>41,268</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(24,508)</u>	2,665	(815)
<u>Deficit, Beginning of Year</u>		<u>(815)</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$ 1,850</u>	<u>\$(815)</u>



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CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
<u>Community Capital Facilities -</u> <u>Facilities Maintenance</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTNW)	\$ 71,400	\$ 71,400	\$ 71,400
<u>Expenditures</u>			
Administration	10,515	7,140	-
Materials, Supplies and Other	8,500	8,845	8,198
Salaries and Benefits	157,500	174,237	186,491
Telephone	1,200	1,322	1,435
Travel	4,500	2,372	11,763
	<u>182,215</u>	<u>193,916</u>	<u>207,887</u>
<u>Deficit for the Year</u>	\$ <u>(110,815)</u>	(122,516)	(136,487)
<u>Deficit, Beginning of Year</u>		(595,699)	(459,212)
<u>Deficit, End of Year</u>		\$ <u>(718,215)</u>	\$ <u>(595,699)</u>
Program:			
<u>Community Capital Facilities -</u> <u>EMAP Training/Preparedness</u>			
<u>Revenue</u>			
ISC Flexible Contribution (NTR0-001)	\$ 40,000	\$ 40,000	\$ 2,653
ISC Set Contribution (NTR0-002)	4,108	4,108	-
	<u>44,108</u>	<u>44,108</u>	<u>2,653</u>
<u>Expenditures</u>			
Administration	6,466	4,411	-
Materials, Supplies and Other	53,196	4,258	-
Travel	5,000	2,775	-
	<u>64,662</u>	<u>11,444</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>(20,554)</u>	32,664	2,653
<u>Surplus, Beginning of Year</u>		2,653	-
<u>Surplus, End of Year</u>		\$ <u>35,317</u>	\$ <u>2,653</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
Caplin Road Infrastructure Drainage			
<u>Revenue</u>			
ISC Flexible Contribution (NTFX)	\$ 300,000	\$ 300,000	\$ -
Less: Deferred Revenue Current Year	<u>-</u>	<u>(300,000)</u>	<u>-</u>
	<u>300,000</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>			
Project Expenditures	<u>300,000</u>	<u>-</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>

Program:
Community Capital Facilities -
MJR Renos Ext/Repair

<u>Revenue</u>			
ISC Fixed Contribution (NTKC)	\$ 48,000	\$ 48,000	\$ -
Canada Mortgage and Housing Corporation	<u>40,000</u>	<u>40,000</u>	<u>-</u>
	<u>88,000</u>	<u>88,000</u>	<u>-</u>
<u>Expenditures</u>			
Project Expenditures	83,516	41,948	-
Salaries and Benefits	<u>33,040</u>	<u>2,634</u>	<u>-</u>
	<u>116,556</u>	<u>44,582</u>	<u>-</u>
<u>Surplus (Deficit), for the Year</u>	<u>\$ (28,556)</u>	<u>43,418</u>	<u>-</u>
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		<u>\$ 43,418</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program: Community Capital Facilities - Lot Development			
<u>Revenue</u>			
ISC Fixed Contribution (NTMJ)	\$ 453,000	\$ 453,000	\$ 355,000
<u>Expenditures</u>			
Project Expenditures	-	391,794	184,190
Salaries and Benefits	-	213,673	171,742
	-	605,467	355,932
<u>Surplus (Deficit) for the Year</u>	\$ 453,000	(152,467)	(932)
<u>Deficit, Beginning of Year</u>		(345,094)	(344,162)
<u>Deficit, End of Year</u>		\$ (497,561)	\$ (345,094)
Program: Community Capital Facilities - ACRS Repairs			
<u>Revenue</u>			
ISC Fixed Contribution (NTMB)	\$ 54,000	\$ 54,000	\$ 77,000
<u>Expenditures</u>			
Project Expenditures	-	26,627	13,682
Salaries and Benefits	-	51,523	-
	-	78,150	13,682
<u>Surplus (Deficit) for the Year</u>	\$ 54,000	(24,150)	63,318
<u>Surplus, Beginning of Year</u>		319,198	255,880
<u>Surplus, End of Year</u>		\$ 295,048	\$ 319,198



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Band Garage</u>			
Revenue			
ISC Set Contribution (NTMB)	\$ -	\$ -	\$ 271,325
Province of Quebec	-	42,115	-
Add: Deferred Revenue Previous Year	-	-	376,344
Loan Proceeds	-	<u>705,345</u>	-
	-	<u>747,460</u>	<u>647,669</u>
Expenditures			
Loan Payment	-	42,115	-
Project Expenditures	-	60	448,617
Salaries and Benefits	-	-	175,741
Travel	-	-	<u>8,735</u>
	-	<u>42,175</u>	<u>633,093</u>
Surplus for the Year	<u>\$ -</u>	705,285	14,576
Deficit, Beginning of Year		(1,031,589)	(1,046,165)
Deficit, End of Year		<u>\$ (326,304)</u>	<u>\$ (1,031,589)</u>

Program:
Community Capital Facilities -
Homes Constructed (2016/17)

Revenue			
Loan Proceeds	\$ -	\$ -	\$ 201,000
Expenditures			
Materials and Supplies	-	-	54,261
Salaries and Benefits	-	-	<u>40,307</u>
	-	-	<u>94,568</u>
Surplus for the Year	<u>\$ -</u>	-	106,432
Deficit, Beginning of Year		(14,877)	(121,309)
Deficit, End of Year		<u>\$ (14,877)</u>	<u>\$ (14,877)</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
Homes Constructed (2017/18)			
<u>Revenue</u>			
ISC Fixed Contribution (NTKB)	\$ -	\$ -	\$ 350,000
Loan Proceeds	1,000,000	1,000,000	-
Deferred Revenue Prior Year	-	-	120,000
	<u>1,000,000</u>	<u>1,000,000</u>	<u>470,000</u>
<u>Expenditures</u>			
Administration	30,000	-	-
Loan Payment	-	14,631	-
Materials and Supplies	1,015,500	411,334	786,743
Salaries and Benefits	384,800	360,780	287,359
	<u>1,430,300</u>	<u>786,745</u>	<u>1,074,102</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (430,300)</u>	213,255	(604,102)
<u>Deficit, Beginning of Year</u>		(604,102)	-
<u>Deficit, End of Year</u>		<u>\$ (390,847)</u>	<u>\$ (604,102)</u>

Program:
Community Capital Facilities -
Homes Constructed (2018/19)

<u>Revenue</u>			
ISC Fixed Contribution (NTKB)	\$ <u>175,000</u>	\$ <u>175,000</u>	\$ -
<u>Expenditures</u>			
Materials and Supplies	-	408,164	-
Salaries and Benefits	-	67,749	-
	<u>-</u>	<u>475,913</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ 175,000</u>	(300,913)	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		<u>\$ (300,913)</u>	<u>\$ -</u>



LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities - <u>Playground</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 13,897
Deferred Revenue Previous Year	<u>-</u>	<u>-</u>	<u>6,351</u>
	<u>-</u>	<u>-</u>	<u>20,248</u>
<u>Expenditures</u>			
Project Expenditures	<u>-</u>	<u>-</u>	<u>25,910</u>
<u>Deficit for the Year</u>	<u>\$ -</u>	<u>-</u>	<u>(5,662)</u>
<u>Deficit, Beginning of Year</u>		<u>(5,662)</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$(5,662)</u>	<u>\$(5,662)</u>

Program:			
Community Capital Facilities - <u>Housing Governance</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTLE-001)	\$ -	\$ -	\$ 21,600
ISC Fixed Contribution (NTLE-002)	<u>-</u>	<u>-</u>	<u>74,000</u>
Add: Deferred Revenue Prior Year	56,682	56,682	-
Less: Deferred Revenue Current Year	<u>-</u>	<u>-</u>	<u>(56,682)</u>
	<u>56,682</u>	<u>56,682</u>	<u>38,918</u>
<u>Expenditures</u>			
Professional Services	<u>95,600</u>	<u>67,458</u>	<u>38,918</u>
<u>Deficit for the Year</u>	<u>\$(38,918)</u>	<u>(10,776)</u>	<u>-</u>
<u>Deficit, Beginning of Year</u>		<u>(40)</u>	<u>(40)</u>
<u>Deficit, End of Year</u>		<u>\$(10,816)</u>	<u>\$(40)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Quebec Work Integration</u>			
<u>Revenue</u>			
Province of Quebec	\$ <u>50,180</u>	\$ <u>8,548</u>	\$ <u>27,032</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>82,458</u>	<u>46,568</u>	<u>17,910</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>(32,278)</u>	(38,020)	9,122
<u>Deficit, Beginning of Year</u>		(16,058)	(25,180)
<u>Deficit, End of Year</u>		\$ <u>(54,078)</u>	\$ <u>16,058)</u>
Program:			
Community Capital Facilities -			
<u>Old Band Garage Remediation</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTT3)	\$ <u>530,624</u>	\$ <u>530,624</u>	\$ <u>-</u>
<u>Expenditures</u>			
Professional Services	56,528	65,742	-
Project Expenditures	<u>488,662</u>	<u>454,968</u>	<u>-</u>
	<u>545,190</u>	<u>520,710</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>(14,566)</u>	9,914	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		\$ <u>9,914</u>	\$ <u>-</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Gignu Care Facility</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Heat and Lights	-	-	10,326
Loan Payments	-	-	232,103
Project Expenditures	-	-	300
	-	-	<u>242,729</u>
<u>Deficit for the Year</u>	\$ -	-	(242,729)
<u>Deficit, Beginning of Year</u>		(2,000,569)	(1,757,840)
<u>Deficit, End of Year</u>		\$ (2,000,569)	\$ (2,000,569)

Program:
Community Capital Facilities -
SEC95 Triplex Const. (19072537 021)

<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ -	\$ -	\$ 456,000
<u>Expenditures</u>			
Project Expenditures	-	-	261,040
Salaries and Benefits	-	-	43,470
Professional Services	-	-	500
	-	-	<u>305,010</u>
<u>Surplus for the Year</u>	\$ -	-	150,990
<u>Deficit, Beginning of Year</u>		(351,405)	(502,395)
<u>Deficit, End of Year</u>		\$ (351,405)	\$ (351,405)



LISTUGUJ MT'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities -			
<u>ISC Renovations/Extensions</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTLC)	\$ -	\$ -	\$ 251,200
Add: Deferred Revenue Prior Year	4,585	4,585	-
Less: Deferred Revenue Current Year	<u>-</u>	<u>-</u>	(4,585)
	<u>4,585</u>	<u>4,585</u>	<u>246,615</u>
<u>Expenditures</u>			
Materials, Supplies and Other	201,297	70,429	162,037
Salaries and Benefits	<u>126,249</u>	<u>141,698</u>	<u>84,578</u>
	<u>327,546</u>	<u>212,127</u>	<u>246,615</u>
<u>Deficit for the Year</u>	<u>\$ (322,961)</u>	(207,542)	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		<u>\$ (207,542)</u>	<u>\$ -</u>
Program:			
Community Capital Facilities -			
<u>RRAP (2017/18)</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTKC)	\$ -	\$ -	\$ 48,000
Canada Mortgage and Housing Corporation	<u>-</u>	<u>-</u>	<u>144,759</u>
	<u>-</u>	<u>-</u>	<u>192,759</u>
<u>Expenditures</u>			
Materials, Supplies and Other	144,123	97,873	46,881
Salaries and Benefits	<u>70,138</u>	<u>19,547</u>	<u>39,357</u>
	<u>214,261</u>	<u>117,420</u>	<u>86,238</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (214,261)</u>	(117,420)	106,521
<u>Surplus, Beginning of Year</u>		<u>120,836</u>	<u>14,315</u>
<u>Surplus, End of Year</u>		<u>\$ 3,416</u>	<u>\$ 120,836</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
<u>Community Capital Facilities -</u> <u>JMR MEM Rink Roof</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 1,000
<u>Expenditures</u>			
Project Expenditures	-	-	137,904
Salaries and Benefits	-	-	<u>61,860</u>
	-	-	<u>199,764</u>
<u>Deficit for the Year</u>	\$ -	-	(198,764)
<u>Deficit, Beginning of Year</u>		(573,188)	(374,424)
<u>Deficit, End of Year</u>		\$ (573,188)	\$ (573,188)

Program:
Community Capital Facilities -
SAA Youth Center

<u>Revenue</u>			
Gouvernement du Québec	\$ 66,900	\$ 66,900	\$ 66,900
<u>Expenditures</u>			
Loan Payments	<u>67,900</u>	<u>67,900</u>	<u>66,900</u>
<u>Deficit for the Year</u>	\$ (1,000)	(1,000)	-
<u>Surplus, Beginning of Year</u>		<u>166,443</u>	<u>166,443</u>
<u>Surplus, End of Year</u>		\$ <u>165,443</u>	\$ <u>166,443</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Community Master Plan Development</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NTMD)	\$ 25,200	\$ 25,200	\$ -
<u>Expenditures</u>			
Professional Services	25,200	15,219	-
Project Expenditures	-	-	14,799
Salaries and Benefits	-	-	1,382
	<u>25,200</u>	<u>15,219</u>	<u>16,181</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	9,981	(16,181)
<u>Surplus (Deficit), Beginning of Year</u>		(15,123)	1,058
<u>Deficit, End of Year</u>		<u>\$(5,142)</u>	<u>\$(15,123)</u>

Program:
Community Capital Facilities -
CMHC Internship Program

<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ 21,588	\$ 21,588	\$ 43,412
Listuguj Mi'gmaq Development Centre	-	-	1,766
	<u>21,588</u>	<u>21,588</u>	<u>45,178</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>21,588</u>	<u>16,069</u>	<u>40,190</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	5,519	4,988
<u>Surplus (Deficit), Beginning of Year</u>		4,169	(819)
<u>Surplus, End of Year</u>		<u>\$ 9,688</u>	<u>\$ 4,169</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
Flood			
<u>Revenue</u>			
ISC Flexible Contribution (NTR2)	\$ 150,000	\$ 150,000	\$ -
ISC Flexible Contribution (NTR3)	<u>3,095,000</u>	<u>3,095,000</u>	<u>-</u>
	<u>3,245,000</u>	<u>3,245,000</u>	<u>-</u>
<u>Expenditures</u>			
Administration	5,000	75,116	-
Project Expenditures	3,155,000	2,426,486	-
Salaries and Benefits	<u>50,000</u>	<u>613,976</u>	<u>-</u>
	<u>3,210,000</u>	<u>3,115,578</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ 35,000</u>	129,422	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		<u>\$ 129,422</u>	<u>\$ -</u>

Program:
Community Capital Facilities -
SEC95 - 2 Units (19072537 022)

<u>Revenue</u>			
Canada Mortgage and Housing Corporation	\$ <u>342,000</u>	\$ <u>342,000</u>	\$ -
<u>Expenditures</u>			
Administration	24,116	-	-
Project Expenditures	235,860	229,492	-
Salaries and Benefits	<u>85,680</u>	<u>103,556</u>	<u>-</u>
	<u>345,656</u>	<u>333,048</u>	<u>-</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ (3,656)</u>	8,952	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		<u>\$ 8,952</u>	<u>\$ -</u>



LISTUGUI MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Community Capital Facilities -			
<u>Haven House Construction</u>			
<u>Revenue</u>			
Unexpended Funds	\$ <u>358,339</u>	\$ <u>358,339</u>	\$ <u>-</u>
<u>Expenditures</u>			
Equipment Rental	7,000	14,402	-
Materials, Supplies and Other	255,007	237,643	-
Salaries and Benefits	<u>185,840</u>	<u>134,492</u>	<u>-</u>
	<u>447,847</u>	<u>386,537</u>	<u>-</u>
<u>Deficit for the Year</u>	\$ <u>(89,508)</u>	(28,198)	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$ <u>(28,198)</u>	\$ <u>-</u>

Program:
 Community Capital Facilities -
 Housing Incentives

<u>Revenue</u>			
Transfer from Other Program	\$ <u>100,000</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Expenditures</u>			
Project Expenditures	<u>100,000</u>	<u>19,107</u>	<u>-</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	(19,107)	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$ <u>(19,107)</u>	\$ <u>-</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Band Government -			
Band Support Grant			
Revenue			
ISC Grant (NG0F)	\$ 704,291	\$ 704,291	\$ 696,203
ISC Grant (NG0H)	73,581	73,581	74,183
Gouvernement du Québec	10,465	10,465	-
Listuguj Mi'gmaq Development Centre	2,275	2,275	29,298
Local Sources	<u>114,725</u>	<u>1,832,681</u>	<u>746,973</u>
	<u>905,337</u>	<u>2,623,293</u>	<u>1,546,657</u>
Expenditures			
Accounting and Audit	65,000	82,125	68,875
Bad Debts	200,000	407,075	60,378
Capital Expenditures Out of Operations	260,000	257,684	381,223
Election Expenditures	60,000	55,054	2,646
Equipment Rental	7,600	17,710	11,657
Heat and Lights	15,000	13,033	15,780
Honoraria	375,000	65,500	71,500
Insurance	30,000	27,315	25,322
Interest and Bank Charges	25,100	169,141	7,387
Land Transfer Taxes	-	14,241	-
Office and Building Supplies	311,900	182,051	221,961
Professional Fees	350,000	433,285	456,380
Salaries and Benefits	1,853,085	1,663,409	1,422,062
Telephone	12,000	8,621	10,430
Training	52,000	39,474	24,775
Travel	<u>810,000</u>	<u>104,061</u>	<u>132,475</u>
	<u>4,426,685</u>	<u>3,539,779</u>	<u>2,912,851</u>
Deficit Before Transfers and Other Income	(3,521,348)	(916,486)	(1,366,194)
Transfers Between Programs			
Transfer From Other Programs	-	42,012	617,147
Other Income			
Unrealized Gain on Shares in Zenabis Global Inc.	-	<u>5,214,643</u>	-
Deficit for the Year	\$ (3,521,348)	4,340,169	(749,047)
Deficit, Beginning of Year		(2,667,394)	(1,918,347)
Deficit, End of Year		\$ 1,672,775	\$ (2,667,394)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Band Government -			
<u>Band Employee Benefit Plan (Pension)</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NG0M)	\$ <u>285,261</u>	\$ <u>285,261</u>	\$ <u>280,269</u>
<u>Expenditures</u>			
Employer's Contribution	<u>250,000</u>	<u>206,902</u>	<u>174,785</u>
<u>Surplus for the Year</u>	\$ <u>35,261</u>	78,359	105,484
<u>Deficit, Beginning of Year</u>		(<u>275,741</u>)	(<u>381,225</u>)
<u>Deficit, End of Year</u>		\$ (<u>197,382</u>)	\$ (<u>275,741</u>)
Program:			
Band Government -			
<u>Band Employee Benefit Plan (Group Insurance)</u>			
<u>Revenue</u>			
ISC Fixed Contribution (NG0L)	\$ <u>96,526</u>	\$ <u>96,526</u>	\$ <u>94,897</u>
<u>Expenditures</u>			
Employer's Contribution	<u>125,166</u>	<u>107,955</u>	<u>103,144</u>
<u>Deficit Before Transfer</u>	(<u>28,640</u>)	(<u>11,429</u>)	(<u>8,247</u>)
<u>Transfers Between Programs</u>			
Transfer From Other Programs	<u>-</u>	<u>-</u>	<u>581</u>
<u>Deficit for the Year</u>	\$ (<u>28,640</u>)	(<u>11,429</u>)	(<u>7,666</u>)
<u>Deficit, Beginning of Year</u>		(<u>210,230</u>)	(<u>202,564</u>)
<u>Deficit, End of Year</u>		\$ (<u>221,659</u>)	\$ (<u>210,230</u>)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Band Government -			
Housing Admin.			
Revenue			
ISC Fixed Contribution (NTKN)	\$ 12,791	\$ 12,791	\$ 12,791
ISC Fixed Contribution (NTKQ)	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>
	<u>16,391</u>	<u>16,391</u>	<u>16,391</u>
Expenditures			
Administration	1,639	1,639	-
Salaries and Benefits	53,050	29,483	68,451
Telephone	1,920	2,066	1,980
Travel	<u>2,000</u>	<u>1,221</u>	<u>2,300</u>
	<u>58,609</u>	<u>34,409</u>	<u>72,731</u>
Deficit for the Year	<u>\$ (42,218)</u>	(18,018)	(56,340)
Deficit, Beginning of Year		(1,130,444)	(1,074,104)
Deficit, End of Year		<u>\$ (1,148,462)</u>	<u>\$ (1,130,444)</u>
Program:			
Band Government -			
HR Roles and Responsibilities Chief and Council			
Revenue			
ISC Fixed Contribution (NG1A - 001 and 002)	\$ 5,000	\$ 5,000	\$ -
ISC Flexible Contribution (NG1A - 003)	40,000	40,000	-
ISC Fixed Contribution (NG1J)	5,000	5,000	-
Add: Deferred Revenue Prior Year	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>
Expenditures			
Salaries and Benefits	-	-	751
Materials, Supplies and Other	-	-	10,478
Travel	5,000	1,458	751
Professional Services	<u>45,000</u>	<u>85,951</u>	<u>28,190</u>
	<u>50,000</u>	<u>87,409</u>	<u>39,419</u>
Surplus (Deficit) Before Transfer	\$ -	(37,409)	581
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>(581)</u>
Deficit for the Year	<u>\$ -</u>	(37,409)	-
Surplus, Beginning of Year		-	-
Deficit, End of Year		<u>\$ (37,409)</u>	<u>\$ -</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Band Government -			
<u>Prevention Operations Water Projection</u>			
Revenue			
ISC Set Contribution (NT4J)	\$ -	\$ -	\$ 45,000
<u>Less: Recoverable By ISC</u>	<u>-</u>	<u>-</u>	<u>(834)</u>
	<u>-</u>	<u>-</u>	<u>44,166</u>
Expenditures			
Administration	4,500	-	4,500
Consulting	18,000	-	28,003
Legal Fees	11,000	-	-
Salaries and Benefits	8,500	39,592	9,717
Travel	3,000	-	1,946
	<u>45,000</u>	<u>39,592</u>	<u>44,166</u>
Deficit for the Year	\$ (45,000)	(39,592)	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Deficit, End of Year		\$ (39,592)	\$ -
Program:			
Band Government -			
<u>Loss of Salmon Pools 3FN</u>			
Revenue			
ISC Fixed Contribution (NGBL)	\$ -	\$ -	\$ 104,480
Expenditures			
Administration	-	-	10,448
Consulting	-	-	41,333
Legal Fees	-	-	10,000
Professional Services	-	-	24,839
Salaries and Benefits	-	-	14,372
Travel	-	-	3,488
	<u>-</u>	<u>-</u>	<u>104,480</u>
Surplus for the Year	\$ -	-	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Surplus, End of Year		\$ -	\$ -



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>2018</u>
Program:			
Band Government -			
<u>Action Plan/Finance Management</u>			
Revenue			
ISC Flexible Contribution (NG1E)	\$ 75,000	\$ 75,000	\$ -
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
	<u>75,000</u>	<u>-</u>	<u>-</u>
Expenditures			
Project Expenditures	<u>75,000</u>	<u>-</u>	<u>-</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>
Program:			
Band Government -			
<u>Awareness Raising</u>			
Revenue			
ISC Set Contribution (NTOW)	\$ 4,400	\$ 4,400	\$ -
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>(4,400)</u>	<u>-</u>
	<u>4,400</u>	<u>-</u>	<u>-</u>
Expenditures			
Training	<u>4,400</u>	<u>-</u>	<u>-</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>
Program:			
Band Government -			
<u>P&ID HR MGMT Review Salary Scales</u>			
Revenue			
ISC Flexible Contribution (NG1F)	\$ 36,450	\$ 36,450	\$ -
<u>Less: Deferred Revenue Current Year</u>	<u>-</u>	<u>(36,450)</u>	<u>-</u>
	<u>36,450</u>	<u>-</u>	<u>-</u>
Expenditures			
Project Expenditures	<u>36,450</u>	<u>-</u>	<u>-</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 MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
<u>Band Government -</u>			
<u>Discussion Tables Claims/SGA</u>			
Revenue			
ISC Fixed Contribution (NG8R)	\$ 176,350	\$ 176,350	\$ -
Less: Deferred Revenue Current Year	<u>-</u>	<u>(176,350)</u>	<u>-</u>
	<u>176,350</u>	<u>-</u>	<u>-</u>
Expenditures			
Materials, Supplies and Operational Costs	250	-	-
Professional Services	162,970	-	-
Telephone	7,068	-	-
Travel	6,062	-	-
	<u>176,350</u>	<u>-</u>	<u>-</u>
Surplus for the Year	\$ <u>-</u>	-	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Surplus, End of Year		\$ <u>-</u>	\$ <u>-</u>

Program:
 Band Government -
 Nation Rebuilding

Revenue			
ISC Fixed Contribution (NGV9)	\$ 150,000	\$ 150,000	\$ -
Expenditures			
Administration	26,453	15,000	-
Materials, Supplies and Operational Costs	5,000	25,286	-
Professional Services	25,000	37,818	-
Salaries and Benefits	24,000	31,592	-
Telephone	15,000	16,683	-
Travel	54,547	25,463	-
	<u>150,000</u>	<u>151,842</u>	<u>-</u>
Deficit for the Year	\$ <u>-</u>	(1,842)	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Deficit, End of Year		\$ <u>(1,842)</u>	\$ <u>-</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Economic Development -			
<u>Economic Development</u>			
Revenue			
ISC Fixed Contribution (NT51)	\$ 273,695	\$ 273,695	\$ 274,403
Listuguj Mi'gmaq Development Centre	<u>5,438</u>	<u>5,438</u>	<u>6,442</u>
	<u>279,133</u>	<u>279,133</u>	<u>280,845</u>
Expenditures			
Administration	27,439	27,370	-
Materials, Supplies and Operational Costs	49,104	27,050	42,314
Professional Services	25,000	24,485	160,786
Salaries and Benefits	169,849	133,585	133,283
Telephone	<u>3,000</u>	<u>1,850</u>	<u>1,800</u>
	<u>274,392</u>	<u>214,340</u>	<u>338,183</u>
Surplus (Deficit) Before Transfers	4,741	64,793	(57,338)
Transfers Between Programs			
Transfer of Unexpended Funds	<u>-</u>	<u>-</u>	<u>63,780</u>
Surplus for the Year	\$ <u>4,741</u>	64,793	6,442
Surplus, Beginning of Year		<u>400,970</u>	<u>394,528</u>
Surplus, End of Year		\$ <u>465,763</u>	\$ <u>400,970</u>
Program:			
Economic Development -			
<u>Listuguj Sign</u>			
Revenue			
Sign Rental	\$ 30,000	\$ -	\$ -
Transfer From Other Programs	<u>110,750</u>	<u>-</u>	<u>-</u>
	<u>140,750</u>	<u>-</u>	<u>-</u>
Expenditures			
Heat and Lights	10,000	-	-
Materials, Supplies and Operational Costs	30,000	-	-
Professional Services	100,000	48,861	-
Telephone	<u>750</u>	<u>194</u>	<u>-</u>
	<u>140,750</u>	<u>49,055</u>	<u>-</u>
Deficit for the Year	\$ <u>-</u>	(49,055)	-
Surplus, Beginning of Year		<u>-</u>	<u>-</u>
Deficit, End of Year		\$ <u>(49,055)</u>	\$ <u>-</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Economic Development -			
<u>Gaming Regulation</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Materials, Supplies and Operational Costs	5,000	-	-
Professional Services	<u>160,000</u>	<u>82,250</u>	<u>-</u>
	<u>165,000</u>	<u>82,250</u>	<u>-</u>
<u>Deficit for the Year</u>	\$ (<u>165,000</u>)	(<u>82,250</u>)	-
<u>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Deficit, End of Year</u>		\$ (<u>82,250</u>)	\$ <u>-</u>



LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Health Services -			
<u>Health Services Transfer</u>			
<u>Revenue</u>			
Health Canada - FNIH - Block Funding	\$ 2,569,930	\$ 2,569,930	\$ 2,334,280
Health Canada - FNIH - Set Funding	1,241,437	569,396	1,123,409
Health Canada - FNIH - Flexible Funding	625,099	1,297,140	92,120
Health Canada - FNIH - Special Capital Facility	-	-	10,830
Transfer from Project	<u>1,129,294</u>	<u>-</u>	<u>-</u>
	<u>5,565,760</u>	<u>4,436,466</u>	<u>3,560,639</u>
<u>Expenditures</u>			
Accreditation	87,098	77,723	78,387
Brighter Futures	143,661	86,462	116,434
Building Healthy Communities	108,150	100,470	102,853
Community Health Representative	124,313	111,595	154,503
Community Nursing	421,053	372,054	379,519
Community Project	105,148	46,150	88,551
Community Wellness NITAP	74,635	64,663	65,667
Diabetes Initiative	85,918	58,533	96,372
Environment Health - Drinking Water	14,808	15,593	34,808
FAS/FAE Initiative	28,781	28,979	23,131
Headstart	176,556	163,738	167,485
Health Capital Facilities O & M	160,321	123,177	112,616
Health Career Programs - Summer Students	-	18,425	29,679
Health Facility Operation	64,017	47,805	52,832
HIV/Aids Strategy	6,000	6,189	6,213
HR Training Workers/Managers	9,996	-	-
In Home Care Assessment	509,220	513,278	515,373
IRS RHSP	63,000	50,138	86,212
Jordan's Principle	192,779	401,194	60,607
L.S.C.A.T. Coordinator	104,047	110,341	96,108
Management and Support Services	298,102	259,096	252,149
Maternal Child Health	118,762	78,804	101,891
Me'tatmnej	95,635	94,189	17,567
Medical Transportation	440,000	444,156	421,416
Oral Health Children's Initiative	23,016	19,298	8,699
Participation	65,021	70,674	51,531
Prenatal Nutrition	61,024	22,402	25,617
Professional Services	<u>70,515</u>	<u>26,439</u>	<u>28,902</u>
	<u>3,651,576</u>	<u>3,411,565</u>	<u>3,175,122</u>
<u>Surplus for the Year</u>	\$ <u>1,914,184</u>	1,024,901	385,517
<u>Surplus, Beginning of Year</u>		<u>2,980,509</u>	<u>2,594,992</u>
<u>Surplus, End of Year</u>		\$ <u>4,005,410</u>	\$ <u>2,980,509</u>



LISTUGUJ MITGMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
<u>Health Services -</u>			
<u>Reinvestment Plan</u>			
<u>Revenue</u>			
Transfer from Project	\$ 41,577	\$ -	\$ -
<u>Expenditures</u>			
Administration	11,500	-	11,500
Capital Expenditures Out of Operations	-	-	-
Materials, Supplies and Other	5,000	47,977	76,909
Salaries and Benefits	49,192	49,182	50,539
Travel	2,500	12,067	4,691
	<u>68,192</u>	<u>109,226</u>	<u>143,639</u>
<u>Deficit for the Year</u>	\$ <u>(26,615)</u>	(109,226)	(143,639)
<u>Deficit, Beginning of Year</u>		(603,210)	(459,571)
<u>Deficit, End of Year</u>		\$ <u>(712,436)</u>	\$ <u>(603,210)</u>
Program:			
<u>Other Programs -</u>			
<u>Shrimp Harvesting</u>			
<u>Revenue</u>			
Shrimp Sales	\$ 2,471,666	\$ 2,762,364	\$ 1,739,398
Other Income	-	-	3,908
	<u>2,471,666</u>	<u>2,762,364</u>	<u>1,743,306</u>
<u>Expenditures</u>			
Administration	44,348	-	-
Materials, Supplies and Other	575,000	910,705	1,177,000
Salaries and Benefits	863,761	701,701	672,109
	<u>1,483,109</u>	<u>1,612,406</u>	<u>1,849,109</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>988,557</u>	1,149,958	(105,803)
<u>Surplus, Beginning of Year</u>		8,885,247	8,991,050
<u>Surplus, End of Year</u>		\$ <u>10,035,205</u>	\$ <u>8,885,247</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Economic Opportunities</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 17,490	\$ 17,490	\$ 61,372
<u>Expenditures</u>			
Administration	3,000	3,000	3,033
Materials and Supplies	12,468	28,714	66,278
	<u>15,468</u>	<u>31,714</u>	<u>69,311</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>2,022</u>	(14,224)	(7,939)
<u>Surplus, Beginning of Year</u>		<u>25,488</u>	<u>33,427</u>
<u>Surplus, End of Year</u>		\$ <u>11,264</u>	\$ <u>25,488</u>

Program:
 Other Programs -
 Aquatic Resource Management and Stewardship

<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 259,179	\$ 259,179	\$ 263,122
<u>Expenditures</u>			
Administration	12,000	12,000	12,000
Capital Expenditures Out of Operations	-	50,000	-
Materials, Supplies and Other	54,553	85,281	77,415
Professional Services	34,000	12,462	27,455
Salaries and Benefits	136,146	113,667	101,863
	<u>236,699</u>	<u>273,410</u>	<u>218,733</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>22,480</u>	(14,231)	44,389
<u>Surplus, Beginning of Year</u>		<u>62,816</u>	<u>18,427</u>
<u>Surplus, End of Year</u>		\$ <u>48,585</u>	\$ <u>62,816</u>



LISTUGUI MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>Chipper Operations</u>			
<u>Revenue</u>			
AVCell	\$ 2,300,000	\$ 2,098,864	\$ 1,966,668
Other Income	-	1,121	-
	<u>2,300,000</u>	<u>2,099,985</u>	<u>1,966,668</u>
<u>Expenditures</u>			
Administration	65,000	-	-
Capital Expenditures Out of Operations	265,000	2,660	45,831
Insurance	20,000	43,748	43,988
Materials, Supplies and Other	155,500	534,695	176,125
Repairs and Maintenance	140,000	252,290	217,421
Salaries and Benefits	846,520	775,500	750,215
Telephone	6,000	6,291	9,510
Travel	9,900	13,973	9,246
	<u>1,507,920</u>	<u>1,629,157</u>	<u>1,252,336</u>
<u>Surplus for the Year</u>	<u>\$ 792,080</u>	470,828	714,332
<u>Surplus, Beginning of Year</u>		<u>9,170,885</u>	<u>8,456,553</u>
<u>Surplus, End of Year</u>		<u>\$ 9,641,713</u>	<u>\$ 9,170,885</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Capital Technical Services</u>			
<u>Revenue</u>			
Transfer From Project	\$ 50,039	\$ 47,200	\$ 105,800
Other Income	-	3,526	1,425
	<u>50,039</u>	<u>50,726</u>	<u>107,225</u>
<u>Expenditures</u>			
Administration	2,046	-	-
Materials, Supplies and Other	35,000	31,013	35,254
Salaries and Benefits	<u>170,451</u>	<u>131,255</u>	<u>29,381</u>
	<u>207,497</u>	<u>162,268</u>	<u>64,635</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$(157,458)</u>	<u>(111,542)</u>	<u>42,590</u>
<u>Surplus, Beginning of Year</u>		<u>42,590</u>	<u>-</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(68,952)</u>	<u>\$ 42,590</u>

Program:
 Other Programs -
 Restorative Justice Program

<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	-	3,500
Materials, Supplies and Other	12,500	16,493	9,792
Salaries and Benefits	47,150	59,418	46,809
Travel and Meetings	<u>6,850</u>	<u>2,578</u>	<u>3,750</u>
	<u>70,000</u>	<u>78,489</u>	<u>63,851</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	<u>(8,489)</u>	<u>6,149</u>
<u>Surplus, Beginning of Year</u>		<u>42,755</u>	<u>36,606</u>
<u>Surplus, End of Year</u>		<u>\$ 34,266</u>	<u>\$ 42,755</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	2019 <u>Budget</u>	2019	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>McGill University - Subaward Agreement</u>			
Revenue			
McGill University	\$ -	\$ -	\$ 36,000
Listuguj Mi'gmaq Development Centre	128,370	128,370	-
Other Income	32,544	-	-
Transfers From Other Programs	-	59,391	-
	<u>160,914</u>	<u>187,761</u>	<u>36,000</u>
Expenditures			
Capital Expenditures Out of Operations	-	-	26,775
Materials and Supplies	32,000	37,476	514
Salaries and Benefits	167,566	147,790	23,687
Travel	-	2,495	1,476
	<u>199,566</u>	<u>187,761</u>	<u>52,452</u>
Deficit for the Year	<u>\$ (38,652)</u>	-	(16,452)
Deficit, Beginning of Year		(161,299)	(144,847)
Deficit, End of Year		<u>\$ (161,299)</u>	<u>\$ (161,299)</u>
Program:			
Other Programs -			
<u>FNQL Health Children 0.5 Initiative</u>			
Revenue			
FNQLHSSC	\$ 36,238	\$ 36,238	\$ 57,647
Expenditures			
Administration	7,671	7,248	-
Materials, Supplies and Other	29,119	11,814	11,879
Project Expenditures	3,000	1,250	-
Salaries and Benefits	36,922	32,470	41,531
	<u>76,712</u>	<u>52,782</u>	<u>53,410</u>
Surplus (Deficit) for the Year	<u>\$ (40,474)</u>	(16,544)	4,237
Deficit, Beginning of Year		(8,403)	(12,640)
Deficit, End of Year		<u>\$ (24,947)</u>	<u>\$ (8,403)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>Playground Splash Pad JRM</u>			
<u>Revenue</u>			
Other Income	\$ 15,000	\$ 27,459	\$ -
<u>Expenditures</u>			
Heat and Lights	-	177	-
Project Expenditures	-	16,444	-
	-	16,621	-
<u>Surplus for the Year</u>	\$ 15,000	10,838	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		\$ 10,838	\$ -

Program:
 Other Programs -
 Diversification of Secondary School Learning Path

<u>Revenue</u>			
First Nation Education Council	\$ 7,000	\$ 7,000	\$ 7,000
<u>Expenditures</u>			
Administration	350	333	350
Contracts	4,000	4,035	4,000
Materials and Supplies	2,650	2,587	2,953
	7,000	6,955	7,303
<u>Surplus (Deficit) for the Year</u>	\$ -	45	(303)
<u>Deficit, Beginning of Year</u>		(986)	(683)
<u>Deficit, End of Year</u>		\$ (941)	\$ (986)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program: Other Programs - IEP			
<u>Revenue</u>			
Sales Revenue	\$ 12,267	\$ -	\$ 12,267
<u>Expenditures</u>			
Materials, Supplies and Other	7,700	329	38,287
Salaries and Benefits	<u>4,567</u>	<u>12,119</u>	<u>25,647</u>
	<u>12,267</u>	<u>12,448</u>	<u>63,934</u>
<u>Deficit for the Year</u>	\$ -	(12,448)	(51,667)
<u>Surplus, Beginning of Year</u>		92,552	144,219
<u>Surplus, End of Year</u>		\$ 80,104	\$ 92,552

Program:
Other Programs -
FNSSP Early Literacy 2

<u>Revenue</u>			
First Nation Education Council	\$ 63,206	\$ 63,205	\$ 59,048
<u>Expenditures</u>			
Materials, Supplies and Other	9,514	11,334	7,522
Salaries and Benefits	<u>53,692</u>	<u>51,829</u>	<u>51,530</u>
	<u>63,206</u>	<u>63,163</u>	<u>59,052</u>
<u>Surplus (Deficit) for the Year</u>	\$ -	42	(4)
<u>Deficit, Beginning of Year</u>		(23)	(19)
<u>Surplus (Deficit), End of Year</u>		\$ 19	\$ (23)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>FN Land Management Framework</u>			
<u>Revenue</u>			
Other Income	\$ 97,250	\$ 97,250	\$ 75,000
<u>Expenditures</u>			
Administration	7,000	7,000	-
Materials, Supplies and Other	-	45	477
Professional Services	28,000	12,963	5,496
Salaries and Benefits	30,000	49,744	37,519
Travel	10,000	4,383	1,952
	<u>75,000</u>	<u>74,135</u>	<u>45,444</u>
<u>Surplus for the Year</u>	\$ <u>22,250</u>	23,115	29,556
<u>Surplus, Beginning of Year</u>		<u>29,556</u>	<u>-</u>
<u>Surplus, End of Year</u>		\$ <u>52,671</u>	\$ <u>29,556</u>
 Program:			
Other Programs -			
<u>Ground Fish</u>			
<u>Revenue</u>			
Sales Revenue	\$ 76,233	\$ 88,006	\$ 104,032
<u>Expenditures</u>			
Administration	<u>76,233</u>	<u>-</u>	<u>-</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	88,006	104,032
<u>Surplus, Beginning of Year</u>		<u>405,912</u>	<u>301,880</u>
<u>Surplus, End of Year</u>		\$ <u>493,918</u>	\$ <u>405,912</u>



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>DFO Scallop Farm Business Plan</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 7.200	\$ 7.200	\$ -
<u>Expenditures</u>			
Professional Services	8.000	8.000	-
<u>Deficit for the Year</u>	\$ (800)	(800)	-
<u>Deficit, Beginning of Year</u>		(1,364)	(1,364)
<u>Deficit, End of Year</u>		\$ (2,164)	\$ (1,364)

Program:
 Other Programs -
 B Food - Social - Ceremonial Fisheries

<u>Revenue</u>			
Fisheries and Oceans Canada	\$ 177.831	\$ 177.831	\$ 105.506
<u>Expenditures</u>			
Administration	7,000	7,000	7,000
Materials and Supplies	4,000	3,369	23,100
Professional Services	-	-	12,328
Salaries and Benefits	154,833	166,350	43,069
Travel and Training	12.000	185	10.051
	<u>177.833</u>	<u>176.904</u>	<u>95.548</u>
<u>Surplus (Deficit) for the Year</u>	\$ (2)	927	9,958
<u>Deficit, Beginning of Year</u>		(22.538)	(32.496)
<u>Deficit, End of Year</u>		\$ (21.611)	\$ (22,538)



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Conservation Officers</u>			
Revenue			
Province of Quebec	\$ 415 000	\$ 415 000	\$ 415 000
Expenditures			
Administration	20,750	-	-
Materials, Supplies and Other	74,000	83,232	52,511
Salaries and Benefits	320 250	461 192	459 935
	<u>415 000</u>	<u>544 424</u>	<u>512 446</u>
Deficit for the Year	\$ -	(129,424)	(97,446)
Deficit, Beginning of Year		(193,750)	(96,304)
Deficit, End of Year		\$ (323,174)	\$ (193,750)
Program:			
Other Programs -			
<u>Combat Poverty (Social Exclusion)</u>			
Revenue			
Listuguj Mi'gmaq Development Centre	\$ -	\$ -	\$ 6,726
Expenditures			
Materials, Supplies and Other	-	-	3 023
Surplus for the Year	\$ -	-	3,703
Surplus, Beginning of Year		31 905	28 202
Surplus, End of Year		\$ 31,905	\$ 31,905
Program:			
Other Programs -			
<u>DFO Training Comp 2.4</u>			
Revenue			
Fisheries and Oceans Canada	\$ 25,000	\$ 25,000	\$ -
Expenditures			
Training	42 160	37,158	-
Deficit for the Year	\$ (17 160)	(12,158)	-
Deficit, Beginning of Year		-	-
Deficit, End of Year		\$ (12,158)	\$ -



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	2019 Budget	2019	(Restated) 2018
Program:			
Other Programs -			
<u>Snow Crab Fisheries</u>			
<u>Revenue</u>			
Snow Crab Sales	\$ 12,250,000	\$ 4,646,430	\$ 18,514,162
Listuguj Mi'gmaq Development Centre	-	-	4,160
Other Income	-	2,523,879	224,052
	<u>12,250,000</u>	<u>7,170,309</u>	<u>18,742,374</u>
<u>Expenditures</u>			
Administration	268,359	-	-
Capital Expenditures Out of Operations	4,400	53,779	140,315
Legal Fees	141,500	223,494	77,104
Materials, Supplies and Other	397,993	2,002,244	3,817,555
Project Expenditures	740,000	121,279	61,767
Salaries and Benefits	2,988,155	1,156,295	2,220,624
Telephone	2,500	2,873	3,031
Travel and Training	69,000	34,300	13,588
	<u>4,611,907</u>	<u>3,594,264</u>	<u>6,333,984</u>
<u>Surplus for the Year</u>	<u>\$ 7,638,093</u>	3,576,045	12,408,390
<u>Surplus, Beginning of Year</u>		<u>42,252,347</u>	<u>29,843,957</u>
<u>Surplus, End of Year</u>		<u>\$ 45,828,392</u>	<u>\$ 42,252,347</u>
Program:			
Other Programs -			
<u>Foster Family Allowance</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ 240,176	\$ 144,200
<u>Expenditures</u>			
Administration	-	-	-
Emergency Expense	-	90,001	171,821
Materials, Supplies and Other	-	72,122	3,050
Prevention of Placement	-	(35,538)	3,639
	<u>-</u>	<u>126,585</u>	<u>178,510</u>
<u>Surplus (Deficit) for the Year</u>	<u>\$ -</u>	113,591	(34,310)
<u>Surplus, Beginning of Year</u>		<u>164,480</u>	<u>198,790</u>
<u>Surplus, End of Year</u>		<u>\$ 278,071</u>	<u>\$ 164,480</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Inter-Community Harmony</u>			
<u>Revenue</u>			
Province of Quebec	\$ 50,000	\$ 50,000	\$ 50,000
Other Income	<u>22,000</u>	<u>34,428</u>	<u>30,180</u>
	<u>72,000</u>	<u>84,428</u>	<u>80,180</u>
<u>Expenditures</u>			
Administration	2,381	2,581	2,527
Materials, Supplies and Other	14,532	27,861	37,704
Salaries and Benefits	<u>55,087</u>	<u>55,089</u>	<u>40,731</u>
	<u>72,000</u>	<u>85,531</u>	<u>80,962</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	(1,103)	(782)
<u>Surplus, Beginning of Year</u>		<u>225</u>	<u>1,007</u>
<u>Surplus (Deficit), End of Year</u>		<u>\$(878)</u>	<u>\$ 225</u>
Program:			
Other Programs -			
<u>Small Repairs</u>			
<u>Revenue</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Expenditures</u>			
Project Expenditures	-	-	232,608
Salaries and Benefits	<u>-</u>	<u>-</u>	<u>207,225</u>
	<u>-</u>	<u>-</u>	<u>439,833</u>
<u>Deficit for the Year</u>	\$ <u>-</u>	-	(439,833)
<u>Deficit, Beginning of Year</u>		<u>(452,046)</u>	<u>(12,213)</u>
<u>Deficit, End of Year</u>		<u>\$(452,046)</u>	<u>\$(452,046)</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>National Police School</u>			
<u>Revenue</u>			
Other Income	\$ <u>86,071</u>	\$ <u>116,204</u>	\$ <u>94,523</u>
<u>Expenditures</u>			
Salaries and Benefits	<u>82,537</u>	<u>104,305</u>	<u>96,850</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>3,534</u>	11,899	(2,327)
<u>Surplus, Beginning of Year</u>		<u>7,482</u>	<u>9,809</u>
<u>Surplus, End of Year</u>		\$ <u>19,381</u>	\$ <u>7,482</u>

Program:			
Other Programs -			
<u>CIP 150</u>			
<u>Revenue</u>			
Government of Canada	\$ -	\$ -	\$ 455,261
Loan Proceeds	425,000	425,000	-
Transfer From Project	-	-	225,000
Other Income	<u>-</u>	<u>-</u>	<u>50,000</u>
	<u>425,000</u>	<u>425,000</u>	<u>730,261</u>
<u>Expenditures</u>			
Capital Expenditures Out of Operations	8,000	-	-
Loan Payments	-	756	-
Materials and Supplies	20,000	111,521	728,556
Salaries and Benefits	<u>47,682</u>	<u>78,610</u>	<u>142,601</u>
	<u>75,682</u>	<u>190,887</u>	<u>871,157</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>349,318</u>	234,113	(140,896)
<u>Deficit, Beginning of Year</u>		(140,896)	-
<u>Surplus (Deficit), End of Year</u>		\$ <u>93,217</u>	\$ (140,896)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Forestry Operations</u>			
Revenue			
Other Income	\$ -	\$ -	\$ 61,776
Wood Sold and Contracts	<u>3,134,500</u>	<u>3,673,308</u>	<u>3,013,845</u>
	<u>3,134,500</u>	<u>3,673,308</u>	<u>3,075,621</u>
Expenditures			
Materials, Supplies and Services	325,825	230,355	219,381
Salaries and Benefits	548,125	422,900	361,718
Transportation	2,174,000	2,665,948	2,178,274
Travel	<u>39,800</u>	<u>41,704</u>	<u>35,149</u>
	<u>3,087,750</u>	<u>3,360,907</u>	<u>2,794,522</u>
Surplus for the Year	\$ <u>46,750</u>	312,401	281,099
Deficit, Beginning of Year		(3,646,584)	(3,927,683)
Deficit, End of Year		\$ (3,334,183)	\$ (3,646,584)
Program:			
Other Programs -			
<u>Skills Link Program</u>			
Revenue			
First Nation Education Council	\$ 11,550	\$ 11,550	\$ 16,610
Expenditures			
Administration	623	444	623
Materials, Supplies and Services	-	-	5,250
Salaries and Benefits	<u>563</u>	<u>7,352</u>	<u>10,477</u>
	<u>1,186</u>	<u>7,796</u>	<u>16,350</u>
Surplus for the Year	\$ <u>10,364</u>	3,754	260
Deficit, Beginning of Year		(311)	(571)
Surplus (Deficit), End of Year		\$ <u>3,443</u>	\$ (311)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
Retail Postal Outlet			
Revenue			
Canada Post Corporation	\$ 63,755	\$ 63,605	\$ 63,899
Sales Revenue	<u>90,000</u>	<u>79,012</u>	<u>74,724</u>
	<u>153,755</u>	<u>142,617</u>	<u>138,623</u>
Expenditures			
Administration	5,963	-	-
Heat and Lights	2,000	2,000	1,752
Materials, Supplies and Other	1,349	966	937
Postal Purchases	90,000	75,465	78,985
Salaries and Benefits	<u>60,733</u>	<u>64,458</u>	<u>64,553</u>
	<u>160,045</u>	<u>142,889</u>	<u>146,227</u>
Deficit for the Year	\$ (6,290)	(272)	(7,604)
Deficit, Beginning of Year		(57,782)	(50,178)
Deficit, End of Year		\$ (58,054)	\$ (57,782)
Program:			
Other Programs -			
Summer Students			
Revenue			
First Nation Education Council	\$ 55,933	\$ 55,933	\$ 51,968
Less: Deferred Revenue Current Year	<u>-</u>	<u>(20,315)</u>	<u>-</u>
	<u>55,933</u>	<u>35,618</u>	<u>51,968</u>
Expenditures			
Administration	2,475	1,696	2,475
Salaries and Benefits	<u>51,225</u>	<u>33,922</u>	<u>49,493</u>
	<u>53,700</u>	<u>35,618</u>	<u>51,968</u>
Surplus for the Year	\$ 2,233	-	-
Deficit, Beginning of Year		(531,681)	(531,681)
Deficit, End of Year		\$ (531,681)	\$ (531,681)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>Education Partnership Program</u>			
<u>Revenue</u>			
First Nation Education Council	\$ -	\$ -	\$ 44,044
<u>Expenditures</u>			
Administration	-	-	1,694
Consulting	-	-	6,802
Materials and Supplies	-	-	948
Salaries and Benefits	-	-	32,000
Travel and Training	-	-	2,600
	<u>-</u>	<u>-</u>	<u>44,044</u>
<u>Deficit for the Year</u>	<u>\$ -</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>Gathering of Our Elders</u>			
<u>Revenue</u>			
Province of Quebec	\$ 15,000	\$ 15,000	\$ -
<u>Expenditures</u>			
Administration	1,500	-	-
Materials, Supplies and Other	10,400	6,792	-
Salaries and Benefits	1,600	-	-
Travel & Training	1,500	-	-
	<u>15,000</u>	<u>6,792</u>	<u>-</u>
<u>Surplus for the Year</u>	<u>\$ -</u>	8,208	-
<u>Surplus, Beginning of Year</u>		-	-
<u>Surplus, End of Year</u>		<u>\$ 8,208</u>	<u>\$ -</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Enhanced First Nation Education Program</u>			
<u>Revenue</u>			
Other Income	\$ 583,089	\$ 582,527	\$ 514,827
<u>Expenditures</u>			
Administration	27,766	27,741	24,516
Contracts	1,200	864	780
Materials and Supplies	12,200	9,026	15,063
Salaries and Benefits	533,823	537,544	472,497
Travel and Workshops	8,100	7,353	1,971
	<u>583,089</u>	<u>582,528</u>	<u>514,827</u>
<u>Deficit for the Year</u>	\$ -	(1)	-
<u>Surplus, Beginning of Year</u>		2,405	2,405
<u>Surplus, End of Year</u>		\$ 2,404	\$ 2,405

Program:
Other Programs -
Section 95 Housing Program

<u>Revenue</u>			
Rental Income	\$ -	\$ 354,628	\$ 337,016
CMHC Subsidy	-	329,711	307,956
Other Income	-	-	214,693
	<u>-</u>	<u>684,339</u>	<u>859,665</u>
<u>Expenditures</u>			
Mortgage Payments	-	327,517	312,241
Other	-	315,376	509,170
	<u>-</u>	<u>642,893</u>	<u>821,411</u>
<u>Surplus for the Year</u>	\$ -	41,446	38,254
<u>Deficit, Beginning of Year</u>		(204,786)	(243,040)
<u>Deficit, End of Year</u>		\$ (163,340)	\$ (204,786)



LISTUGUJ M'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Day Care Centre</u>			
<u>Revenue</u>			
FNQLHSSC	\$ 111,817	\$ 111,817	\$ 134,760
Deferred Revenue Previous Year	<u>-</u>	<u>-</u>	<u>86,990</u>
	<u>111,817</u>	<u>111,817</u>	<u>221,750</u>
<u>Expenditures</u>			
Administration	11,182	11,182	10,718
Materials, Supplies and Other	59,635	65,133	178,344
Salaries and Benefits	<u>41,000</u>	<u>34,596</u>	<u>4,404</u>
	<u>111,817</u>	<u>110,911</u>	<u>193,466</u>
<u>Surplus for the Year</u>	\$ <u>-</u>	906	28,284
<u>Surplus, Beginning of Year</u>		<u>29,873</u>	<u>1,589</u>
<u>Surplus, End of Year</u>		\$ <u>30,779</u>	\$ <u>29,873</u>

Program:
 Other Programs -
 QC MCC Language Project Developer

<u>Revenue</u>			
Province of Quebec	\$ -	\$ 45,000	\$ -
Less: Deferred Revenue Current Year	<u>-</u>	<u>(45,000)</u>	<u>-</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>Surplus, Beginning of Year</u>		<u>-</u>	<u>-</u>
<u>Surplus, End of Year</u>		\$ <u>-</u>	\$ <u>-</u>



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
Continuing Education			
Revenue			
Donation	\$ -	\$ 1,000	\$ -
Rental Income	<u>80,000</u>	<u>98,200</u>	<u>109,830</u>
	<u>80,000</u>	<u>99,200</u>	<u>109,830</u>
Expenditures			
Heat and Lights	20,000	20,439	18,727
Insurance	5,000	4,558	4,960
Materials, Supplies and Other	12,000	23,013	50,631
Salaries and Benefits	<u>48,399</u>	<u>45,105</u>	<u>46,646</u>
	<u>85,399</u>	<u>93,115</u>	<u>120,964</u>
Surplus (Deficit) for the Year	<u>\$ (5,399)</u>	6,085	(11,134)
Deficit, Beginning of Year		(179,189)	(168,055)
Deficit, End of Year		<u>\$ (173,104)</u>	<u>\$ (179,189)</u>
Program:			
Other Programs -			
CCP Pilot Project			
Revenue			
FNQLHSSC	\$ 70,000	\$ 70,000	\$ -
Add: Deferred Revenue Previous Year	<u>-</u>	<u>-</u>	<u>45,000</u>
	<u>70,000</u>	<u>70,000</u>	<u>45,000</u>
Expenditures			
Materials, Supplies and Other	29,154	4,658	15,429
Professional Services	10,000	-	12,150
Salaries and Benefits	23,846	18,136	16,327
Travel	<u>7,000</u>	<u>621</u>	<u>1,446</u>
	<u>70,000</u>	<u>23,415</u>	<u>45,352</u>
Surplus (Deficit) for the Year	<u>\$ -</u>	46,585	(352)
Deficit, Beginning of Year		(352)	-
Surplus (Deficit), End of Year		<u>\$ 46,233</u>	<u>\$ (352)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Wood Yard Project</u>			
<u>Revenue</u>			
AVCell	\$ 100,000	\$ 82,631	\$ 71,559
<u>Expenditures</u>			
Administration	1,500	-	-
Materials, Supplies and Other	9,000	3,952	537
Salaries and Benefits	52,880	55,823	56,976
	<u>63,380</u>	<u>59,775</u>	<u>57,513</u>
<u>Surplus for the Year</u>	\$ <u>36,620</u>	22,856	14,046
<u>Surplus, Beginning of Year</u>		<u>103,505</u>	<u>89,459</u>
<u>Surplus, End of Year</u>		\$ <u>126,361</u>	\$ <u>103,505</u>

Program:
 Other Programs -
 LA Youth Centre

<u>Revenue</u>			
Listuguj Mi'gmaq Development Centre	\$ 25,911	\$ 25,912	\$ -
<u>Expenditures</u>			
Materials and Supplies	20,000	46,600	60,124
Salaries and Benefits	93,000	71,753	61,418
Telephone	5,000	1,214	-
Travel and Training	20,000	649	-
	<u>138,000</u>	<u>120,216</u>	<u>121,542</u>
<u>Deficit for the Year</u>	\$ <u>(112,089)</u>	(94,304)	(121,542)
<u>Deficit, Beginning of Year</u>		<u>(121,542)</u>	-
<u>Deficit, End of Year</u>		\$ <u>(215,846)</u>	\$ <u>(121,542)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Science and Technology</u>			
Revenue			
First Nation Education Council	\$ 10,662	\$ 10,662	\$ 11,888
Expenditures			
Administration	594	508	594
Materials and Supplies	11,294	10,150	11,525
	<u>11,888</u>	<u>10,658</u>	<u>12,119</u>
Surplus (Deficit) for the Year	\$ <u>(1,226)</u>	4	(231)
Deficit, Beginning of Year		(322)	(91)
Deficit, End of Year		\$ <u>(318)</u>	\$ <u>(322)</u>
Program:			
Other Programs -			
<u>F.N.S.S.P Success Plan</u>			
Revenue			
First Nation Education Council	\$ 302,265	\$ 302,265	\$ 306,038
Expenditures			
Materials, Supplies and Other	-	-	4,359
Salaries and Benefits	308,981	304,043	301,689
	<u>308,981</u>	<u>304,043</u>	<u>306,048</u>
Deficit for the Year	\$ <u>(6,716)</u>	(1,778)	(10)
Deficit, Beginning of Year		(20,954)	(20,944)
Deficit, End of Year		\$ <u>(22,732)</u>	\$ <u>(20,954)</u>



LISTUGUJ MITGMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Special Education Services</u>			
Revenue			
First Nation Education Council	\$ <u>1,008,318</u>	\$ <u>1,008,318</u>	\$ <u>953,804</u>
Expenditures			
Administration	45,419	46,755	45,419
Contracts	50,000	24,106	45,889
Materials, Supplies and Other	77,125	124,066	119,080
Salaries and Benefits	<u>806,828</u>	<u>807,059</u>	<u>741,355</u>
	<u>979,372</u>	<u>1,001,986</u>	<u>951,743</u>
Surplus for the Year	\$ <u>28,946</u>	6,332	2,061
Deficit, Beginning of Year		(120,953)	(123,014)
Deficit, End of Year		\$ (<u>114,621</u>)	\$ (<u>120,953</u>)
Program:			
Other Programs -			
<u>Career Promotion and Awareness</u>			
Revenue			
First Nation Education Council	\$ <u>17,967</u>	\$ <u>17,967</u>	\$ <u>17,335</u>
Expenditures			
Administration	867	856	867
Facility Rentals	500	500	450
Materials	13,968	10,696	12,826
Transportation Costs	<u>2,000</u>	<u>5,915</u>	<u>3,192</u>
	<u>17,335</u>	<u>17,967</u>	<u>17,335</u>
Surplus for the Year	\$ <u>632</u>	-	-
Surplus, Beginning of Year		993	993
Surplus, End of Year		\$ <u>993</u>	\$ <u>993</u>



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>New Paths For Education</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 169,147	\$ 169,147	\$ 176,809
<u>Expenditures</u>			
Administration	8,419	8,055	8,419
Contracts	3,512	-	-
Salaries and Benefits	164,878	161,092	170,930
	<u>176,809</u>	<u>169,147</u>	<u>179,349</u>
<u>Deficit for the Year</u>	\$ (7,662)	-	(2,540)
<u>Deficit, Beginning of Year</u>		(83,403)	(80,863)
<u>Deficit, End of Year</u>		\$ (83,403)	\$ (83,403)
Program:			
Other Programs -			
<u>Leased Houses</u>			
<u>Revenue</u>			
Rental Income	\$ 878,350	\$ 776,550	\$ 812,900
<u>Expenditures</u>			
Bad Debts	263,505	-	250,000
Insurance	110,000	111,073	112,851
Loan Payments	1,040,000	1,023,218	1,069,092
	<u>1,413,505</u>	<u>1,134,291</u>	<u>1,431,943</u>
<u>Deficit for the Year</u>	\$ (535,155)	(357,741)	(619,043)
<u>Deficit, Beginning of Year</u>		(4,979,040)	(4,359,997)
<u>Deficit, End of Year</u>		\$ (5,336,781)	\$ (4,979,040)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	(Restated) <u>2018</u>
Program:			
Other Programs -			
<u>Police Operations</u>			
<u>Revenue</u>			
Tripartite Agreement			
Solicitor General	\$ 830,915	\$ 830,915	\$ 676,917
Province of Quebec	766,999	766,999	624,846
Other Income	-	20,597	14,631
	<u>1,597,914</u>	<u>1,618,511</u>	<u>1,316,394</u>
<u>Expenditures</u>			
Administration	65,051	76,476	117,423
Police Facility Costs	237,350	448,833	394,157
Salaries and Benefits	923,362	1,214,392	1,192,443
Vehicle Operating and Travel	83,500	109,238	213,290
Workshops, Seminars and Training	25,000	104,735	112,248
	<u>1,334,263</u>	<u>1,953,674</u>	<u>2,029,561</u>
<u>Surplus (Deficit) for the Year</u>	\$ <u>263,651</u>	(335,163)	(713,167)
<u>Deficit, Beginning of Year</u>		(2,164,524)	(1,451,357)
<u>Deficit, End of Year</u>		\$ (2,499,687)	\$ (2,164,524)

Program:
 Other Programs -
 Elders Emergency Fund

<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Project Expenditures	-	265,770	-
Salaries and Benefits	-	305,716	-
	-	<u>571,486</u>	-
<u>Deficit for the Year</u>	\$ -	(571,486)	-
<u>Deficit, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		\$ (571,486)	\$ -



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u> FNQLHSSC Tobacco Cessation</u>			
Revenue			
FNQLHSSC	\$ 13,649	\$ 13,649	\$ 27,360
Expenditures			
Materials, Supplies and Other	-	-	10,667
Salaries and Benefits	-	-	12,389
	-	-	23,056
Surplus for the Year	\$ 13,649	13,649	4,304
Surplus, Beginning of Year		4,304	-
Surplus, End of Year		\$ 17,953	\$ 4,304

Program:
 Other Programs -
 Bingo Operations

Revenue			
Games and Canteen Sales	\$ 535,000	\$ 568,324	\$ 607,884
Less: Cost of Sales	(460,844)	(517,635)	(541,193)
	74,156	50,689	66,691
Add: Hall Rentals and Other	7,000	29,968	7,894
Poker Sales	15,000	17,662	12,853
	96,156	98,319	87,438
Expenditures			
Administration	5,500	-	-
Heat and Lights	17,500	22,994	17,957
Materials, Supplies and Other	64,100	56,943	62,002
Repairs and Maintenance	-	-	7,009
Salaries and Benefits	74,120	58,038	65,635
	161,220	137,975	152,603
Deficit for the Year	\$ (65,064)	(39,656)	(65,165)
Deficit, Beginning of Year		(707,051)	(641,886)
Deficit, End of Year		\$ (746,707)	\$ (707,051)



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Gignu (FNRAEC) Repairs</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Materials, Supplies and Other	-	11,303	-
<u>Deficit for the Year</u>	\$ -	(11,303)	-
<u>Deficit, Beginning of Year</u>		-	-
<u>Deficit, End of Year</u>		\$ (11,303)	\$ -
Program:			
Other Programs -			
<u>Dog Control</u>			
<u>Revenue</u>			
Other Income	\$ -	\$ -	\$ 600
<u>Expenditures</u>			
Material, Supplies and Other	650	4,930	3,811
Salaries and Benefits	18,350	14,655	20,078
Travel	2,000	1,002	887
	<u>21,000</u>	<u>20,587</u>	<u>24,776</u>
<u>Deficit for the Year</u>	\$ (21,000)	(20,587)	(24,176)
<u>Deficit, Beginning of Year</u>		(68,900)	(44,724)
<u>Deficit, End of Year</u>		\$ (89,487)	\$ (68,900)



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>Hog Fuel Services</u>			
<u>Revenue</u>			
AVCell	\$ 180,000	\$ 179,740	\$ 204,992
<u>Expenditures</u>			
Capital Expenditures Out of Operations	50,000	-	12,000
Materials, Supplies and Other	28,100	27,867	25,908
Salaries and Benefits	90,700	114,308	102,469
	<u>168,800</u>	<u>142,175</u>	<u>140,377</u>
<u>Surplus for the Year</u>	\$ <u>11,200</u>	37,565	64,615
<u>Surplus (Deficit), Beginning of Year</u>		5,147	(59,468)
<u>Surplus, End of Year</u>		\$ <u>42,712</u>	\$ <u>5,147</u>
Program:			
Other Programs -			
<u>NPE Language/Culture</u>			
<u>Revenue</u>			
First Nation Education Council	\$ 195,424	\$ 195,424	\$ 165,505
<u>Expenditures</u>			
Administration	7,881	9,306	7,881
Contracts	-	3,976	4,998
Materials, Supplies and Other	-	-	4,256
Salaries and Benefits	166,049	182,142	156,710
	<u>173,930</u>	<u>195,424</u>	<u>173,845</u>
<u>Suplus (Deficit) for the Year</u>	\$ <u>21,494</u>	-	(8,340)
<u>Deficit, Beginning of Year</u>		(8,341)	(1)
<u>Deficit, End of Year</u>		\$ <u>(8,341)</u>	\$ <u>(8,341)</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>AVCell Janitors</u>			
Revenue			
AVCell	\$ <u>101,640</u>	\$ <u>101,640</u>	\$ <u>254,100</u>
Expenditures			
Materials and Supplies	3,000	3,769	4,132
Salaries and Benefits	<u>96,912</u>	<u>100,749</u>	<u>102,364</u>
	<u>99,912</u>	<u>104,518</u>	<u>106,496</u>
Surplus (Deficit) for the Year	\$ <u>1,728</u>	(2,878)	147,604
Deficit, Beginning of Year		(223,161)	(370,765)
Deficit, End of Year		\$ (<u>226,039</u>)	\$ (<u>223,161</u>)
Program:			
Other Programs -			
<u>Community Reinvestments</u>			
Revenue			
	\$ -	\$ -	\$ -
Expenditures			
Materials, Supplies and Other	90,225	72,383	42,523
Salaries and Benefits	<u>417,777</u>	<u>244,782</u>	<u>246,312</u>
	<u>508,002</u>	<u>317,165</u>	<u>288,835</u>
Deficit for the Year	\$ (<u>508,002</u>)	(317,165)	(288,835)
Deficit, Beginning of Year		(3,832,488)	(3,543,653)
Deficit, End of Year		\$ (<u>4,149,653</u>)	\$ (<u>3,832,488</u>)



LISTUGUI MI'GMAQ GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Program:		
Other Programs -		
<u>Listigui Mi'gmaq Development Centre</u>		
Revenue		
Indigenous and Northern Affairs Canada / Indigenous Services Canada	\$ 351,821	\$ 429,951
Other Income	2,123,355	1,482,224
Micmacs of Gesgapegiag Band	135,000	-
<u>Add:</u> Deferred Revenue, Beginning of Year	190,802	239,712
<u>Less:</u> Deferred Revenue, End of Year	(575,664)	(190,802)
Transferred to Gesgapegiag	-	(260,327)
DISC Recoverable Surplus	-	(46,266)
	<u>2 225 314</u>	<u>1,654,492</u>
Expenditures		
Administration Wages	927,292	647,120
Participant Wages	173,694	197,823
Building Renovations/Improvements	63,589	-
High School Allowances	112,425	55,796
Financial Incentives	58,615	400
Bad Debts	729	2,968
Mandatory Employ Related Cost/Pension/Insurance	87,323	76,334
Tuition/Other Fees	55,229	25,349
Participant Allowances	95,026	120,622
Electricity	14,974	15,109
Child Care	-	451
Other/Special	25,136	29,367
Administrative Costs	6,043	9,970
Office Rent	32,250	50,400
Telephone/Photocopier/Fax	5,076	6,259
Professional Fees	109,854	117,804
Promotion	38,281	16,540
Gesgapegiag	-	17,840
Equipment/Gear/Clothing	7,161	12,541
Cultural Supplies/Activities	1,099	130
Teacher/Staff/Student Activities	3,221	-
Training	620	2,600
Materials and Supplies	59,139	45,861
Office Furniture and Equipment	9,580	2,908
Computer Hardware and Software	54,267	-
Textbooks, Materials and Supplies	8,551	15,056
Client Assessments	13,000	7,800
Student Activities	5,524	613
School Supplies	16,525	14,272
Travel	40,293	34,197
Classroom Rental	2,800	5,500
Pre Employment Measures	56,833	45,714
Overhead	50,450	50,205
Workshop/Seminars	-	-
Professional Development	23,103	9,876
Literacy Event	517	-
Transitional Support	67,095	17,067
	<u>2 225 314</u>	<u>1,654,492</u>
Surplus for the Year	\$ -	\$ -



LISTUGUJ MI'GMAO GOVERNMENT
Statement of Revenue and Expenditures
For The Year Ended March 31, 2019

	<u>2019</u> <u>Budget</u>	<u>2019</u>	<u>(Restated)</u> <u>2018</u>
Program:			
Other Programs -			
<u>DFO Vessel Repairs</u>			
<u>Revenue</u>			
Fisheries and Oceans Canada	\$ -	\$ -	\$ 390,070
<u>Expenditures</u>			
Repairs, Materials and Supplies	<u>390,070</u>	<u>12,530</u>	<u>458,765</u>
<u>Deficit for the Year</u>	\$(<u>533,596</u>)	(12,530)	(68,695)
<u>Deficit, Beginning of Year</u>		(93,841)	(25,146)
<u>Deficit, End of Year</u>		\$(<u>106,371</u>)	\$(<u>93,841</u>)
Program:			
Other Programs			
<u>Non-Operating Prior Year Programs</u>			
<u>Revenue</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>	-	-	-
<u>Surplus for the Year</u>	<u>\$ -</u>	-	-
<u>Deficit, Beginning of Year</u>		(15,633,834)	(15,633,834)
<u>Deficit, End of Year</u>		\$(<u>15,633,834</u>)	\$(<u>15,633,834</u>)



LISTUGUJ MI'GMAQ GOVERNMENT
Consolidated Statement of Cash Flow
For The Year Ended March 31, 2019

	<u>2019</u>	(Restated) <u>2018</u>
<u>Cash Flows From Operating Activities</u>		
Cash Receipts From Funding Agreements and Others	\$ 55,910,159	\$ 60,134,091
Cash Paid to Suppliers and Employees	(53,514,579)	(47,488,789)
Interest Paid	(63,592)	(52,820)
	<u>2,331,988</u>	<u>12,592,482</u>
<u>Cash Flows From Financing Activities</u>		
Proceeds From Long Term Debt	3,148,883	657,000
Principal Repayment of Long Term Debt	(1,252,713)	(1,144,486)
Increase in Funded Reserves	128,516	179,646
Increase in Contributed Surplus	-	351,405
Loss on Disposal of Capital Assets	(190,538)	(554,258)
CMHC Prior Year Adjustment	(39,108)	(111,513)
	<u>1,795,040</u>	<u>(622,206)</u>
<u>Cash Flows From Investing Activities</u>		
Acquisition of Capital Assets	(5,559,538)	(5,833,354)
Increase in Restricted Funds	(17,072)	(313,472)
Increase in Investments	(558,980)	(500,000)
	<u>(6,135,590)</u>	<u>(6,646,826)</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	(2,008,562)	5,323,450
<u>Cash and Cash Equivalents, Beginning of Year</u>	<u>7,572,612</u>	<u>2,249,162</u>
<u>Cash and Cash Equivalents, End of Year (Note 16)</u>	<u>\$ 5,564,050</u>	<u>\$ 7,572,612</u>



LISTUGUI MTGMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

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
Infrastructure	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, 2019

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.

h. Investments

Investments in shares of business enterprises in which the First Nation holds less than 20% interest are recorded at cost, less any distribution from the business enterprises for return of capital.

Investments in shares of corporations publicly traded and quoted in an active market are recorded at fair market value.

All investments are reviewed by management for impairment and if a decline in the value is considered other than temporary, the investment is written down to reflect the impairment with a charge to income.

2. Comparative Figures

Certain of the comparative figures as at March 31, 2018 and for the year then ended have been restated to conform to the presentation adopted for the current year. Additionally, some amounts related to ISC 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, 2019

2. Comparative Figures (Cont'd)

<u>Net Debt and Accumulated Surplus</u>	<u>March 31, 2018 - Restated</u>	
	<u>Net Debt</u>	<u>Accumulated Surplus</u>
As Previously Reported	\$(4,476,898)	\$ 54,979,365
Add (Deduct) Adjustments		
Reverse Recoverable By ISC (Program NG0M)	22,757	22,757
Record Recoverable By ISC (Program NPG7)	(29,242)	(29,242)
Record Recoverable By ISC (Program NTM5 and NTMZ)	(17,944)	(17,944)
Record Transfer of Unexpended Funds (Program NP5A)	(1,116)	(1,116)
Reverse Recoverable From ISC (Program NP1W)	(3)	(3)
Increase Recoverable By ISC (Program NP55 and NP99)	(3,137)	(3,137)
Record Recoverable By ISC (Program NPC5)	31,180	31,180
Reverse Recoverable By ISC (Program NTR0)	2,653	2,653
Reverse Recoverable From ISC (Program NP0R)	(22,605)	(22,605)
Record Transfer of Unexpended Funds (Program NPD0, NPD1, NPD3 and NPD7)	(297,499)	(297,499)
Record Transfer of Unexpended Funds (Programs NP05, NP06 and NP16)	56,552	56,552
Record Transfer of Unexpended Funds (Programs NP8R, NPC7 and NPE2)	51,815	51,815
Reverse Recoverable From ISC (Program NTV3)	(815)	(815)
Record Transfer of Unexpended Funds (Program NTX4)	(7,297)	(7,297)
Record Transfer of Unexpended Funds (Program NT45)	63,780	63,780
Reverse Recoverable By ISC (Programs NTMB)	14,576	14,576
Record Transfer of Unexpended Funds (Programs NP8W, NP8X and NP8Y)	41,790	41,790
Record Transfer to Rervese for future funding (2016/17 - Program NTM5 and NTMZ)	(7,507)	(7,507)
Record Deferred Revenue per ISC (Program NTNP)	(16,789)	(16,789)
Record Deferred Revenue per ISC (Program NTLE)	(56,682)	(56,682)
Record Deferred Revenue per ISC (Program NTLC)	(4,585)	(4,585)
Accumulated Surplus (Variance in Prepaid 2018) in LMDC	1,915	60,856
As Restated	<u>\$(4,658,931)</u>	<u>\$ 54,860,103</u>

3. Accounts Receivable

	<u>2019</u>	<u>2018</u>
<u>Due from members</u>		
Rent - Lease to Own	\$ 3,266,478	\$ 3,090,712
Rent - Section 95	496,297	436,630
Advances	98,021	78,778
	<u>3,860,796</u>	<u>3,606,120</u>
Balance Carried Forward	<u>3,860,796</u>	<u>3,606,120</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

3. <u>Accounts Receivable (Cont'd)</u>	<u>2019</u>	<u>2018</u>
Balance Brought Forward	\$ 3,860,796	\$ 3,606,120
<u>Due from others</u>		
Services	543,312	480,071
Other	<u>9,730,844</u>	<u>8,306,371</u>
	<u>10,274,156</u>	<u>8,786,442</u>
	14,134,952	12,392,562
<u>Less: Allowance for Doubtful Accounts</u>	<u>(5,986,452)</u>	<u>(5,541,812)</u>
Total Accounts Receivable	<u>\$ 8,148,500</u>	<u>\$ 6,850,750</u>
 4. <u>Due From Governments</u>	 <u>2019</u>	 <u>2018</u>
Federal Government		
Indigenous Services Canada (ISC)	\$ 5,696,962	\$ 1,653,079
Health Canada	216,749	4,297
Fisheries and Oceans Canada	508,223	956,026
Province of New Brunswick	57,975	133,001
Province of Québec	59,500	70,000
CMHC	<u>465,492</u>	<u>267,486</u>
	<u>\$ 7,004,901</u>	<u>\$ 3,083,889</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 \$63,418 (\$76,483 in 2018).

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 \$478,051 (\$460,457 in 2018).



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

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 \$442,016 (\$429,473 in 2018).

7. Investments

	<u>2019</u>	<u>2018</u>
Cost		
Les Crévettiers Marinard Inc, 100 class "H" preferred shares, non-voting, at cost	\$ 100	\$ 100
E. Gagnon & Fils, at cost (1)	1,019,605	500,000
Sun Pharm Investments - convertible debenture (2)	-	3,241,875
Fair Value		
Zenabis Global Inc., 2,574,513 shares trading as ZENA, voting, at fair market value of \$3.30 per share. (2)	<u>8,495,893</u>	<u>-</u>
	<u>\$ 9,515,598</u>	<u>\$ 3,741,975</u>

(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.

(2) 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 common shares, which represented less than 2% of the total outstanding common shares. On October 4, 2018 Sun Pharm Investments Ltd. and Bevo Agro Inc. merged to create Zenabis Global Inc., Listuguj Mi'gmaq Government was issued new common shares in Zenabis Global Inc. at a rate of just under 0.991, resulting in 2,574,513 shares. On March 29, 2019, the market value was \$3.30 per share.

LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

8. <u>Accounts Payable and Accrued Liabilities</u>	<u>2019</u>	<u>2018</u>
Trade Payables	\$ 3,070,467	\$ 3,196,730
Accrued Salaries and Benefits Payable	<u>226,325</u>	<u>365,118</u>
	\$ <u>3,296,792</u>	\$ <u>3,561,848</u>
9. <u>Due to Governments</u>	<u>2019</u>	<u>2018</u>
Province of New Brunswick	\$ 1,236,807	\$ 2,671,786
Province of Québec	880,000	1,338,203
ISC Contributions Payable	<u>-</u>	<u>126,084</u>
	\$ <u>2,116,807</u>	\$ <u>4,136,073</u>
10. <u>Deferred Revenue</u>	<u>2019</u>	<u>2018</u>
Land Use Planning Initiative - NTNP (Page 15)	\$ -	\$ 16,789
AGS Renovation/Expansion Project (Page 24)	212,463	-
Community Building (Page 36)	-	21,600
Caplin Road Infrastructure Drainage - NTFX (Page 43)	300,000	-
Housing Governance - NTLE (Page 46)	-	56,682
Renovations/Extensions - NTLC (Page 49)	-	4,585
Action Plan/Finance Management - NG1E (Page 59)	75,000	-
Awareness Raising - NTOW (Page 59)	4,400	-
P&ID HR MGMT Review Salary Scales - NG1F (Page 59)	36,450	-
Discussion Tables Claims/SGA (Page 60)	176,350	-
Summer Students (Page 78)	20,315	-
QC MCC Language Project Developer (Page 81)	45,000	-
FNHRDCQ	72,687	-
FNRAEC	318,268	63,669
LMDC and Others	184,709	127,133
Economic Development Loan Program	<u>132,672</u>	<u>135,597</u>
	\$ <u>1,578,314</u>	\$ <u>426,055</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
11. Long Term Debt		
RBC Mortgage, Prime Plus 0.55%, repayable in equal monthly instalments of \$628, principal and interest, renewable in February 2020, due in July 2020, secured by a ministerial guarantee (#30961)	\$ 10,351	\$ 17,388
RBC Mortgage, Prime Plus 0.55%, repayable in equal monthly instalments of \$778, principal and interest, renewable in February 2020, due in May 2022, secured by a ministerial guarantee (#31138)	28,275	36,405
RBC Mortgage, Prime Plus 0.55%, repayable in equal monthly instalments of \$2,033, principal and interest, renewable in February 2020, due in January 2021, secured by a ministerial guarantee (#31222)	44,872	67,240
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)	36,220	53,318
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)	79,578	94,726
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)	106,760	119,691
CMHC Mortgage, 2.5%, repayable in equal monthly instalments of \$1,406, principal and interest, renewable in June 2023, due in May 2027, secured by a ministerial guarantee (#31558)	123,396	137,098
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)	55,637	61,273
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)	115,556	127,262
Balance Carried Forward	<u>600,645</u>	<u>714,401</u>



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Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
11. Long Term Debt (Cont'd)		
Balance Brought Forward	\$ 600,645	\$ 714,401
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)	93,808	102,463
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)	217,519	234,772
CMHC Mortgage, 2.5%, repayable in equal monthly instalments of \$1,523, principal and interest, renewable in June 2023, due in April 2031, secured by a ministerial guarantee (#31914)	189,439	202,949
CMHC Mortgage, 2.5%, repayable in equal monthly instalments of \$541, principal and interest, renewable in June 2023, due in April 2031, secured by a ministerial guarantee (#31943)	67,336	72,137
CMHC Mortgage, 2.5%, repayable in equal monthly instalments of \$1,182, principal and interest, renewable in June 2023, due in April 2031, secured by a ministerial guarantee (#31980)	146,978	157,460
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)	112,294	119,465
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)	253,816	267,807
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)	129,723	136,874
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)	227,905	241,398
Balance Carried Forward	2,039,463	2,249,726



LISTUGUJ MTGMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
11. Long Term Debt (Cont'd)		
Balance Brought Forward	\$ 2,039,463	\$ 2,249,726
RBC Loan, 2.09%, repayable in equal monthly instalments of \$8,247, principal and interest, renewable in May 2020	113,516	209,018
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)	523,811	550,335
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$5,878, principal plus interest, renewable in March 2020	211,604	282,138
RBC Loan, 2.69%, repayable in equal monthly instalments of \$4,317, principal and interest, renewable in November 2020	693,537	726,197
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)	11,223	77,085
RBC Loan, Prime Plus 0.55%, repayable in equal monthly instalments of \$2,701, principal and interest, renewable in September 2019, secured by a ministerial guarantee (#32060)	338,558	357,002
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)	654,531	682,873
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)	935,642	966,563
CMHC Mortgage, 1.86%, repayable in equal monthly instalments of \$1,190, principal and interest, renewable in August 2022, due in August 2037	221,898	231,969
RBC Loan, 5%, repayable in equal monthly instalments of \$2,237, principal and interest, due in march 2024	118,538	-
CMHC Mortgage, 1.43%, repayable in equal monthly instalments of \$1,112, principal and interest, renewable in April 2022, due in March 2037	210,831	221,087
Balance Carried Forward	<u>6,073,152</u>	<u>6,553,993</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
11. Long Term Debt (Cont'd)		
Balance Brought Forward	\$ 6,073,152	\$ 6,553,993
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)	249,360	349,352
RBC Loan, 5%, repayable in equal monthly instalments of \$8,020, principal and interest, due in March 2024	425,000	-
RBC Capital Lease, repaid during the year	-	9,539
RBC Loan, repaid during the year	-	22,942
RBC Loan, Prime Plus 0.55%, repayable in equal monthly instalments of \$5,442, principal and interest, renewable in February 2020, secured by a ministerial guarantee (#1314-QC-000084)	860,676	889,841
RBC Loan, 5%, repayable in equal monthly instalments of \$7,117, principal and interest, renewable in March 2024	900,000	-
RBC Loan, Prime Plus 0.55%, repayable in equal monthly instalments of \$3,930, principal and interest, renewable in September 2019, secured by a ministerial guarantee (#32070)	492,601	517,802
RBC Loan, 5.00%, repayable in equal semi-annual payments of \$33,450, principal and interest, renewable in May 2020	369,133	415,825
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)	152,973	160,854
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$4,358, principal plus interest, renewable in April 2019	161,259	213,559
CMHC Mortgage, 2.7%, repayable in equal monthly instalments of \$517, principal and interest, renewable in November 2023, due in September 2038, secured by a ministerial guarantee (#1213-03-000127-GL)	93,945	97,670
CMHC Mortgage, 1.84% repayable in equal monthly installments of \$1,073, principal and interest, renewable in September 2022, due in September 2042	244,916	253,216
Balance Carried Forward	<u>10,023,015</u>	<u>9,484,593</u>



LISTUGUJ MFGMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
11. Long Term Debt (Cont'd)		
Balance Brought Forward	\$ 10,023,015	\$ 9,484,593
RBC Loan, Prime Plus 1%, repayable in equal monthly instalments of \$14,852, principal plus interest, renewable in April 2019	3,044,567	3,222,791
CHMC Mortgage, 1.04%, repayable in equal monthly instalments of \$640, principal and interest, renewable in October 2020, due in October 2039	141,679	147,849
RBC Loan, 3.21%, repayable in equal monthly instalments of \$7,016, principal and interest, renewable in December 2022, secured by a ministerial guarantee (#31981)	934,996	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 (#32008)	466,327	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 (#1213-03-000125-GL)	555,179	575,893
RBC Loan, 3.51%, repayable in equal semi-annual instalments of \$42,115, principal and interest, renewable in November 2023	664,180	-
RBC Loan, 3.27%, repayable in equal monthly instalments of \$4,877, principal and interest, renewable in December 2023, secured by a ministerial guarantee (#1819-QC-000060-GL)	993,416	-
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)	438,318	453,457
	<u>\$ 17,261,677</u>	<u>\$ 15,365,505</u>

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

2020	\$ 1,288,808
2021	1,306,433
2022	1,222,982
2023	1,180,175
2024	1,139,817
	<u>\$ 6,138,215</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
12. <u>Funds on Deposit with ISC</u>		
<u>Capital Account</u>		
Balance, Beginning and End of Year	\$ 585	\$ 585
<u>Revenue Account</u>		
Balance, Beginning of Year	17,932	17,738
Add: Interest Income	431	194
Less: Approved Transfers to Operations	-	-
Balance, End of Year	<u>18,363</u>	<u>17,932</u>
	<u>\$ 18,948</u>	<u>\$ 18,517</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>2019</u>	<u>2018</u>
Land	\$ 1,402,018	\$ -	\$ 1,402,018	\$ 1,389,000
Buildings	59,177,232	27,128,905	32,048,327	32,477,972
Infrastructure	40,167,226	23,632,229	16,534,997	17,283,660
Paving	5,633,534	1,630,818	4,002,716	3,295,959
Heavy Equipment	8,755,280	7,182,776	1,572,504	1,607,032
Equipment and Furniture	5,638,528	3,597,576	2,040,952	1,771,858
Boats	9,419,052	8,558,780	860,272	733,548
Vehicles	<u>3,472,244</u>	<u>2,579,530</u>	<u>892,714</u>	<u>595,446</u>
	\$ 133,665,114	\$ 74,310,614	\$ 59,354,500	\$ 59,154,475



LISTUGUJ MI'GMAQ GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

15. Contingent Liabilities

- a) As at March 31, 2019 there are outstanding grievances against the First Nation for alleged breaches of contracts. 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, 2019, 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 agreement.
- d) These financial statements are subject to review by the First Nation's funding agents. It is possible that adjustments could be made based on the results of their review.

16. <u>Cash and Cash Equivalents, End of Year</u>	<u>2019</u>	<u>2018</u>
Cash	\$ <u>5,564,050</u>	\$ <u>7,572,612</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

As of August 22, 2019, the market value of the Zenabis Global Inc. was \$1.07 per share which is a significant decrease since the \$3.30 per share at March 31, 2019. This represents a decrease of \$5,741,164 in the market value of the investment.

19. Land Trust Fund

The Listuguj Mi'gmaq Government reached a land settlement with Government of Canada and acts as a trustee for Band members under the age of majority. 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, 2019

20. Commitments

Listuguj Mi'gmaq Government has signed a remuneration agreement 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 \$97,303 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 Senior Director of Operations by interim.

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>	2019			(Restated) 2018		
	<u>Operating</u>	<u>Capital</u>	<u>Total</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
<u>Federal Government Transfers</u>						
<u>Indigenous</u>						
Services Canada	\$ 20,159,828	\$ 5,793,788	\$ 25,953,616	\$ 16,955,016	\$ 2,815,540	\$ 19,770,556
Health Canada	4,436,466	-	4,436,466	3,560,639	-	3,560,639
Canada Mortgage and Housing Corporation	733,299	-	733,299	952,127	-	952,127
Other	3,025,408	-	3,025,408	4,646,732	-	4,646,732
Total	28,355,001	5,793,788	34,148,789	26,114,514	2,815,540	28,930,054
<u>Provincial Government Transfers</u>						
	1,574,168	117,564	1,691,732	1,359,612	93,932	1,453,544
	<u>\$ 29,929,169</u>	<u>\$ 5,911,352</u>	<u>\$ 35,840,521</u>	<u>\$ 27,474,126</u>	<u>\$ 2,909,472</u>	<u>\$ 30,383,598</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

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:

	<u>Budget</u>	<u>Band Administration 2019</u>	<u>(Restated) 2018</u>	<u>Budget</u>	<u>Education 2019</u>	<u>(Restated) 2018</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 1,773,970	\$ 1,481,770	\$ 1,398,974	\$ 9,690,889	\$ 9,458,110	\$ 8,297,269
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	10,465	10,465	-	161,817	161,817	184,760
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	40,000
Other Revenue	<u>300,321</u>	<u>2,053,126</u>	<u>1,562,940</u>	<u>1,330,440</u>	<u>3,269,191</u>	<u>2,485,283</u>
	<u>2,084,756</u>	<u>3,545,361</u>	<u>2,961,914</u>	<u>11,183,146</u>	<u>12,889,118</u>	<u>11,007,312</u>
Expenditures						
Salaries and Benefits	2,872,893	2,003,373	1,937,434	5,440,302	4,603,996	3,925,651
Amortization	-	367,879	367,994	-	61,313	61,332
Debt Servicing	-	-	-	-	-	18,271
Other Expenditures	<u>3,233,608</u>	<u>2,357,121</u>	<u>2,002,562</u>	<u>6,065,440</u>	<u>8,229,227</u>	<u>7,058,684</u>
	<u>6,106,501</u>	<u>4,728,373</u>	<u>4,307,990</u>	<u>11,505,742</u>	<u>12,894,536</u>	<u>11,063,938</u>
Unrealized Gain on Investments	-	<u>5,214,643</u>	-	-	-	-
Annual Surplus (Deficit)	<u>\$(4,021,745)</u>	<u>\$ 4,031,631</u>	<u>\$(1,346,076)</u>	<u>\$(322,596)</u>	<u>\$(5,418)</u>	<u>\$(56,626)</u>

	<u>Budget</u>	<u>Health 2019</u>	<u>(Restated) 2018</u>	<u>Budget</u>	<u>Social Services 2019</u>	<u>(Restated) 2018</u>
Revenue						
Federal Government						
Transfers for Operating	\$ 4,436,466	\$ 4,436,466	\$ 3,560,639	\$ 9,979,233	\$ 10,219,409	\$ 9,515,693
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	13,649	13,649	27,360	136,238	136,238	107,647
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	<u>1,170,871</u>	<u>-</u>	<u>-</u>	<u>315,870</u>	<u>999,643</u>	<u>26,358</u>
	<u>5,620,986</u>	<u>4,450,115</u>	<u>3,587,999</u>	<u>10,431,341</u>	<u>11,355,290</u>	<u>9,649,698</u>
Expenditures						
Salaries and Benefits	2,141,231	1,829,279	1,811,089	2,032,596	2,106,361	1,816,422
Amortization	-	29,430	29,439	-	-	-
Debt Servicing	-	-	-	-	20,299	-
Other Expenditures	<u>1,578,537</u>	<u>1,621,861</u>	<u>1,293,517</u>	<u>7,269,489</u>	<u>6,842,637</u>	<u>7,960,438</u>
	<u>3,719,768</u>	<u>3,480,570</u>	<u>3,134,045</u>	<u>9,302,085</u>	<u>8,969,297</u>	<u>9,776,860</u>
Unrealized Gain on Investments	-	-	-	-	-	-
Annual Surplus (Deficit)	<u>\$ 1,901,218</u>	<u>\$ 969,545</u>	<u>\$ 453,954</u>	<u>\$ 1,129,256</u>	<u>\$ 2,385,993</u>	<u>\$(127,162)</u>



LISTUGUJ M'GMAQ GOVERNMENT
Notes To The Financial Statements
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24. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Public Security</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>	<u>Budget</u>	<u>Forestry</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>
Revenue						
Federal Government						
Transfers for Operating \$	100,045	\$ 100,045	\$ 82,101	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	415,000	415,000	415,000	-	-	-
Transfers for Capital	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Revenue	-	1,101	3,080	3,146,767	3,673,308	3,087,888
	<u>515,045</u>	<u>516,146</u>	<u>500,181</u>	<u>3,146,767</u>	<u>3,673,308</u>	<u>3,087,888</u>
Expenditures						
Salaries and Benefits	334,250	428,882	326,307	552,692	391,326	348,207
Amortization	-	29,430	29,439	-	637,657	637,856
Debt Servicing	-	-	-	-	-	-
Other Expenditures	184,995	210,899	345,825	2,547,325	2,948,148	2,452,418
	<u>519,245</u>	<u>669,211</u>	<u>701,571</u>	<u>3,100,017</u>	<u>3,977,131</u>	<u>3,438,481</u>
Unrealized Gain on Investments	-	-	-	-	-	-
Annual Surplus (Deficit)	<u>\$(4,200)</u>	<u>\$(153,065)</u>	<u>\$(201,390)</u>	<u>\$ 46,750</u>	<u>\$(303,823)</u>	<u>\$(350,593)</u>
	<u>Budget</u>	<u>Economic Development</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>	<u>Budget</u>	<u>Police Operations</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>
Revenue						
Federal Government						
Transfers for Operating \$	373,695	\$ 390,484	\$ 810,725	\$ 830,915	\$ 830,915	\$ 676,916
Transfers for Capital	-	-	-	-	-	-
Provincial Government						
Transfers for Operating	70,000	70,000	-	766,999	766,999	624,845
Transfers for Capital	-	-	-	-	-	-
Rent	7,000	29,968	-	-	-	-
Other Revenue	3,973,372	3,235,334	3,716,393	-	20,597	12,150
	<u>4,424,067</u>	<u>3,725,786</u>	<u>4,527,118</u>	<u>1,597,914</u>	<u>1,618,511</u>	<u>1,313,911</u>
Expenditures						
Salaries and Benefits	1,443,538	1,276,180	1,344,004	941,712	1,092,852	1,189,671
Amortization	-	-	-	-	19,620	19,626
Debt Servicing	-	143	-	-	-	-
Other Expenditures	2,013,978	1,887,788	2,450,123	413,551	802,164	837,115
	<u>3,457,516</u>	<u>3,164,111</u>	<u>3,794,127</u>	<u>1,355,263</u>	<u>1,914,636</u>	<u>2,046,412</u>
Unrealized Gain on Investments	-	-	-	-	-	-
Annual Surplus (Deficit)	<u>\$ 966,551</u>	<u>\$ 561,675</u>	<u>\$ 732,991</u>	<u>\$ 242,651</u>	<u>\$(296,125)</u>	<u>\$(732,501)</u>



LISTUGUJ MI'GMAO GOVERNMENT

Notes To The Financial Statements
For The Year Ended March 31, 201924. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Commercial Fisheries</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>	<u>Budget</u>	<u>Capital Operations</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>
Revenue						
Federal Government						
Transfers for Operating \$	486,700	\$ 486,700	\$ 820,070	\$ -	\$ -	\$ -
Transfers for Capital	-	-	-	6,218,579	5,793,788	2,815,540
Provincial Government						
Transfers for Operating	-	-	-	-	-	-
Transfers for Capital	-	-	-	117,080	117,564	93,932
Rent	-	-	-	53,600	34,390	32,000
Other Revenue	<u>14,797,899</u>	<u>10,020,679</u>	<u>20,589,712</u>	<u>1,735,973</u>	<u>203,111</u>	<u>290,231</u>
	<u>15,284,599</u>	<u>10,507,379</u>	<u>21,409,782</u>	<u>8,125,232</u>	<u>6,148,853</u>	<u>3,231,703</u>
Expenditures						
Salaries and Benefits	4,142,896	1,623,878	2,400,889	2,002,952	2,283,632	1,151,823
Amortization	-	637,657	637,856	-	1,503,398	1,503,867
Debt Servicing	-	-	-	-	308,100	82,612
Other Expenditures	<u>2,898,582</u>	<u>3,777,961</u>	<u>5,669,622</u>	<u>9,788,170</u>	<u>3,031,943</u>	<u>1,334,339</u>
	<u>7,041,478</u>	<u>6,039,496</u>	<u>8,708,367</u>	<u>11,791,122</u>	<u>7,127,073</u>	<u>4,072,641</u>
Unrealized Gain on Investments	-	-	-	-	-	-
Annual Surplus (Deficit) \$	<u>\$ 8,243,121</u>	<u>\$ 4,467,883</u>	<u>\$ 12,701,415</u>	<u>\$ (3,665,890)</u>	<u>\$ 978,220</u>	<u>\$ 840,938</u>
					Total Before Adjustments	(Restated)
	<u>Budget</u>	<u>Housing</u> <u>2019</u>	<u>(Restated)</u> <u>2018</u>	<u>Budget</u>	<u>2019</u>	<u>2018</u>
Revenue						
Federal Government						
Transfers for Operating \$	175,000	\$ 951,102	\$ 952,127	\$ 27,846,913	\$ 28,355,001	\$ 26,114,514
Transfers for Capital	-	-	-	6,218,579	5,793,788	2,815,540
Provincial Government						
Transfers for Operating	-	-	-	1,574,168	1,574,168	1,359,612
Transfers for Capital	-	-	-	117,080	117,564	93,932
Rent	878,350	1,131,178	1,149,916	938,950	1,195,536	1,221,916
Other Revenue	<u>1,000,000</u>	<u>-</u>	<u>415,693</u>	<u>27,771,513</u>	<u>23,476,090</u>	<u>32,189,728</u>
	<u>2,053,350</u>	<u>2,082,280</u>	<u>2,517,736</u>	<u>64,467,203</u>	<u>60,512,147</u>	<u>63,795,242</u>
Expenditures						
Salaries and Benefits	-	534,498	497,289	21,905,062	18,174,257	16,748,786
Amortization	-	1,882,591	1,551,797	-	5,168,975	4,839,206
Debt Servicing	-	182,833	357,029	-	511,375	457,912
Other Expenditures	<u>263,505</u>	<u>1,365,835</u>	<u>1,294,105</u>	<u>36,257,180</u>	<u>33,075,584</u>	<u>32,698,748</u>
	<u>263,505</u>	<u>3,965,757</u>	<u>3,700,220</u>	<u>58,162,242</u>	<u>56,930,191</u>	<u>54,744,652</u>
Unrealized Gain on Investments	-	-	-	-	5,214,643	-
Annual Surplus (Deficit) \$	<u>\$ 1,789,845</u>	<u>\$ (1,883,477)</u>	<u>\$ (1,182,484)</u>	<u>\$ 6,304,961</u>	<u>\$ 8,796,599</u>	<u>\$ 9,050,590</u>



LISTUGUJ MI'GMAO GOVERNMENT
Notes To The Financial Statements
For The Year Ended March 31, 2019

24. Segmented Disclosure (Cont'd)

	<u>Budget</u>	<u>Consolidation Adjustments 2019</u>	<u>(Restated) 2018</u>	<u>Budget</u>	<u>Consolidated Totals 2019</u>	<u>(Restated) 2018</u>
<u>Revenue</u>						
Federal Government						
Transfers for Operating \$	-	\$ -	\$ -	\$ 27,846,913	\$ 28,355,001	\$ 26,114,514
Transfers for Capital	-	-	-	6,218,579	5,793,788	2,815,540
Provincial Government						
Transfers for Operating	-	-	-	1,574,168	1,574,168	1,359,612
Transfers for Capital	-	-	-	117,080	117,564	93,932
Rent	-	-	-	938,950	1,195,536	1,221,916
Other Revenue	-	(359,720)	(989,710)	27,771,513	23,116,370	31,200,018
	-	(359,720)	(989,710)	64,467,203	60,152,427	62,805,532
<u>Expenditures</u>						
Salaries and Benefits	-	-	-	21,905,062	18,174,257	16,748,786
Amortization	-	-	-	-	5,168,975	4,839,206
Debt Servicing	-	-	-	-	511,375	457,912
Other Expenditures	-	(359,720)	(989,710)	36,257,180	32,715,864	31,709,038
	-	(359,720)	(989,710)	58,162,242	56,570,471	53,754,942
Unrealized Gain on Investments	-	-	-	-	5,214,643	-
<u>Annual Surplus (Deficit)</u>	\$ -	\$ -	\$ -	\$ 6,304,961	\$ 8,796,599	\$ 9,050,590

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.

d. Market Risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market.



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, 2019 and reported on August 26, 2019.

A schedule of Salaries, Honoraria, Travel Expenses and Other (Pages 114 and 115) 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

August 26, 2019

Allen, Paquet & Arseneau
LLP
Chartered Professional Accountants



Allen, Paquet & Arseneau LLP

CHARTERED PROFESSIONAL ACCOUNTANTS • COMPTABLES PROFESSIONNELS AGRÉÉS

LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Elected Officials
For The Year Ended March 31, 2019

	<u>Number of Months</u>	<u>Salary Elected Position</u>	<u>Salary Employed Position</u>	<u>Honoraria</u>	<u>Other</u>	<u>Total</u>
<u>Chief</u>						
Darcy Gray	12	\$ 103,423	\$ -	\$ -	\$ 2,000	\$ 105,423
<u>Councillors</u>						
Annette Barnaby	2	-	8,424	1,000	-	9,424
Calvin Barnaby Sr.	12	-	26,291	6,000	57,280	89,571
Dolly Barnaby	10	-	35,651	5,000	1,800	42,451
Chad Gedeon	10	23,147	-	2,500	180	25,827
Lorna Sook	2	-	14,310	1,000	-	15,310
George Martin	2	-	41,974	5,000	-	46,974
Gordon Isaac Jr.	12	-	49,333	6,000	-	55,333
Scott Martin	10	-	-	5,000	1,350	6,350
Lloyd Alcon	6	-	-	2,000	28,370	30,370
Cathy Martin	2	-	-	1,000	360	1,360
Gary Metallic	10	-	-	5,000	-	5,000
Wendell Metallic	12	37,800	-	6,000	-	43,800
Kevin Methot	2	1,598	6,582	1,000	-	9,180
Sky Metallic	12	-	55,855	6,000	-	61,855
Sheila Swasson	12	-	61,479	6,000	1,100	68,579
John Murvin Vicaire	2	-	-	1,000	-	1,000
Chris Wysote	2	-	5,524	1,000	270	6,794
Marsha Vicaire	10	-	66,762	5,000	9,290	81,052
		<u>\$ 165,968</u>	<u>\$ 372,185</u>	<u>\$ 65,500</u>	<u>\$ 102,000</u>	<u>\$ 705,653</u>

Travel

<u>Chief</u>	
Darcy Gray	\$ 16,822
<u>Councillors</u>	
Lloyd Alcon	1,195
Dolly Barnaby	3,689
Cathy Martin	140
Lorna Sook	779
Gordon Isaac Jr.	10,900
Marsha Vicaire	8,784
Scott Martin	545
Sky Metallic	9,566
Chad Gedeon	6,754
Wendell Metallic	12,971
Sheila Swasson	7,354
Chris Wysote	140
	<u>\$ 79,639</u>



LISTUGUJ MI'GMAQ GOVERNMENT
Schedule of Salaries, Honoraria, Travel Expenses and Other
Unelected Senior Officials
For The Year Ended March 31, 2019

	<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>						
Peter Arsenault	12	\$ 74,979	\$ 225	\$ 8,908	\$ 1,200	\$ 85,312
Mary Bradstreet	12	84,000	-	6,154	600	90,754
David Fox	9	59,089	-	1,182	-	60,271
Alfred I. Metallic	12	78,249	75	11,303	2,794	92,421
Donna Vernon Metallic	12	96,247	-	9,983	1,133	107,363
Jody Mitchell	12	81,500	-	8,012	1,100	90,612
Lorna Sook	12	84,542	-	6,558	1,000	92,100
		<u>\$ 558,606</u>	<u>\$ 300</u>	<u>\$ 52,100</u>	<u>\$ 7,827</u>	<u>\$ 618,833</u>



LISTUGUJ MI'GMAO GOVERNMENTReconciliation of ISC Revenues
For The Year Ended March 31, 2019

	<u>Page</u>	<u>Amount</u>
<u>Reconciliation of Revenue To Funding Agreement</u>		
Lands Management (NT5G)	15.	\$ 72,073
Membership (NPG7)	15.	29,838
Land Use Plan Initiative (NT7E)	16.	100,000
Native Claims 5 First Nations (NGBL)	16.	20,200
Provincial Schools (NP0R)	17.	1,467,304
Enhanced Teachers Salaries (NP07)	17.	43,520
Band Schools (NP05)	18.	3,148,163
Band Schools (NP06)	18.	7,700
Band Schools (NP16)	18.	1,893
Transportation (NP18)	19.	317,422
PSPP McGill (NP5I)	19.	214,026
Ancillary Services (NP0S)	20.	23,440
Post-Secondary Support (NP5A)	21.	1,315,229
Student Support (NP12)	22.	55,577
Student Support (NP13)	22.	133,459
Student Support (NP14)	22.	124,327
AGS Renovation/Expansion Project (NTHB)	24.	407,404
Cultural Education (NP1W)	25.	70,000
Social Assistance - Basic (NP85)	25.	3,279,570
Social Assistance - Employability Measures (NP99-002 and 004)	26.	366,666
Social Assistance - Special (NP8L)	26.	81,480
Social Assistance Service Delivery (NP8R)	27.	122,200
Institutional Care Adults (NPC9)	27.	200,000
Group Homes (NPD0)	28.	1,372,963
Child and Family Services Operation (NPD3)	29.	1,206,244
Community Well Being/Jurisdiction Initiative (NPCV)	30.	257,868
Foster Home For Adults (NPC6)	30.	270,000
Foster Homes For Children (NPD1)	31.	1,192,679
Haven House (NPE2)	32.	467,670
Adult Care - Service Delivery (NPC7)	32.	104,102
First Line Childhood Family Services (NPD7)	33.	606,323
In Home Care For Adults (NPC5)	33.	400,000
Enhanced Service Delivery (NP95)	34.	156,278
Enhanced Service Delivery (NP99-002 and NP99-003)	34.	195,543
Band School O & M (NTHL)	36.	168,192
Community Building (NTMW)	37.	71,295
Community Building (NTN0)	37.	33,747
Public Works (NTME)	37.	96,462
Fire Protection (NTMS)	38.	67,145
Fire Protection (NTMZ)	38.	17,700
Fire Protection (NTM5)	38.	15,200
Amount Carried Forward		<u>18,300,902</u>



LISTUGUJ MI'GMAO GOVERNMENT
Reconciliation of ISC Revenues
For The Year Ended March 31, 2019

	<u>Page</u>	<u>Amount</u>
<u>Reconciliation of Revenue to Funding Agreement (Cont'd)</u>		
Amount Brought Forward		\$ 18,300,902
Roads and Bridges (NTMT)	39.	139,588
Sanitation Systems (NTFF)	39.	101,855
Sanitation Systems (NTN5)	39.	119,278
Sanitation Systems (NTMA)	39.	11,506
Water Systems (NTFG)	40.	92,270
Paving (NTM8)	40.	300,000
Facilities Maintenance (NTNW)	42.	71,400
Emergency Preparedness (NTR0-001)	42.	40,000
Emergency Preparedness (NTR0-002)	42.	4,108
FNWWAP - Waste Water Program (NTFX)	43.	300,000
MJR Renos Ext/Repair (NTKC)	43.	48,000
Lot Development (NTMJ)	44.	453,000
ACRS Repairs (NTMB)	44.	54,000
Homes Constructed (2018/19) (NTKB)	46.	175,000
Old Band Garage Remediation (NTT3)	48.	530,624
Community Master Plan Development (NTMD)	52.	25,200
Flood (NTR2)	53.	150,000
Flood (NTR3)	53.	3,095,000
Band Support Grant (NG0F)	55.	704,291
Band Support Grant (NG0H)	55.	73,581
Band Employee Benefit Plan (Pension) (NG0M)	56.	285,261
Band Employee Benefit Plan (Group Insurance) (NG0L)	56.	96,526
Housing Admin. (NTKN)	57.	12,791
Housing Admin. (NTKQ)	57.	3,600
HR Roles and Resp. Chief and Council (NG1A - 001 & 002)	57.	5,000
HR Roles and Responsibilities Chief and Council (NG1A - 003)	57.	40,000
HR Roles and Responsibilities Chief and Council (NG1J)	57.	5,000
Action Plan/Finance Management (NG1E)	59.	75,000
Awareness Raising (NTOW)	59.	4,400
P&ID HR MGMT Review Salary Scales (NG1F)	59.	36,450
Discussion Tables Claims/SGA (NG8R)	60.	176,350
Nation Rebuilding (NGV9)	60.	150,000
Economic Development (NT51)	61.	273,635
Health Canada	63.	4,436,466
<u>Total Revenue</u>		<u>\$ 30,390,082</u>



LISTUGUJ MI'GMAO GOVERNMENT
Reconciliation of ISC Revenues
For The Year Ended March 31, 2019

	<u>Page</u>	<u>Amount</u>
<u>Receivable From ISC</u>		
Amounts Receivable at March 31, 2019		
Land Use Plan Initiative (NT7E) - Flexible	16.	\$ 10,000
PSPP McGill (NP5I) - Fixed	19.	21,414
AGS Renovation/Expansion Project (NTHB) - Fixed	24.	407,404
Cultural Education (NP1W) - Fixed	25.	7,000
Social Assistance - Basic (NP85) - Flexible	25.	273,287
Social Assistance - Empl. Measures (NP99-004) - Flexible	26.	30,555
Social Assistance - Special (NP8L) - Flexible	26.	6,789
Institutional Care Adults (NPC9) - Set	27.	20,000
Foster Homes For Adults (NPC6) - Flexible	30.	144,000
In Home Care For Adults (NPC5) - Flexible	33.	40,000
Enhanced Service Delivery (NP95) - Flexible	34.	11,384
Enhanced Service Delivery (NP96) - Flexible	34.	17,315
Enhanced Service Delivery (NP97) - Flexible	34.	2,454
Enhanced Service Delivery (NP99-003) - Flexible	34.	4,023
Fire Protection (NTM5) - Fixed	38.	15,200
Sanitation Systems (NTMA) - Fixed	39.	5,753
Emergency Preparedness (NTR0-001) - Flexible	42.	10,000
Caplin Road Infrastructure (NTFX) - Flexible	43.	211,500
Old Band Garage Remediation (NTT3) - Fixed	48.	121,153
Community Master Plan Development (NTMD) - Fixed	52.	25,200
Flood (NTR2) - Flexible	53.	28,882
Flood (NTR3) - Flexible	53.	2,389,801
Band Employee Benefit Plan (Pension) (NG0M) - Fixed	56.	28,526
HR Roles and Resp. Chief and Council (NG1A-002)- Fixed	57.	500
HR Roles and Resp. Chief and Council (NG1J-002)- Fixed	57.	500
HR Roles and Resp. Chief and Council (NG1A-003)- Flexible	57.	4,000
Action Plan/Finance Management (NG1E) - Flexible	59.	7,500
P&ID HR MGMT Review Salary Scales (NG1F) - Flexible	59.	3,645
Awareness Raising (NTOW) - Fixed	59.	800
Health Canada	63.	212,452
<u>Total Receivable From ISC Funding Confirmation Report</u>		<u>\$ 4,061,037</u>

