

## Summary of the Nunavut Planning Commission Audited Financial Statements 2007 to 2013

The accompanying summary financial statements, which comprise the summary statements of operations and net assets, statements of financial position, statements of changes in net financial assets, and statements of cash flows for the years ending March 31, 2007 to March 31, 2013 are derived from the audited financial statements of the Nunavut Planning Commission for the 2007 to 2013 fiscal years.

In each of these fiscal years, the auditors expressed an unqualified audit opinion. The summary statements do not contain all the disclosures required by Canadian generally accepted accounting principles, therefore reading the summary statements is not a substitute for reading the audited financial statements.

During this period from 2007 to 2013 there were changes to reporting standards for Not for Profit organizations, accordingly, not all ending balances from one fiscal year correspond to beginning balances for the next fiscal year

## STATEMENT OF OPERATIONS AND NET ASSETS

Main	Revenues	317.11.21.71.21.41	J. 2.0.110143	, IVE   /-					
Nurawut Implementation Training Committee						3,689,086		3,711,808	
NIRB/NWB Recoveries	Indian & Northern Affairs	Occupancy	-	-	47,708	-	-	-	-
Interest	Nunavut Implementation Training Committee		-	80,000	100,000	100,000	100,000	27,236	131,544
Other         28,704         -         4,84,317         2,996         -           Total revenue         3,901,678         3,902,678         4,284,258         4,084,125         3,501,501         3,789,688         3,628,888           Expenditures         203               201               201               201               201               201               201                  201               201               201               201               201               201               201                  201               201               201               201               201               201               201                  201                  201                    201                   201                   201	NIRB/NWB Recoveries		-	-	-	-	-	-	8,106
Total revenue   \$\ \overline{1}				30,850 -	18,818	•	- 48,317	-	43,224
Part	Total revenue			3,908,270	4,234,235	4,084,125		3,798,056	3,627,884
Advertising, publicity & promotion   132,94   78,310   15,897   48,266   50,813   50,74   50,748   50,745   50,748   50,745   50,748   5	Expenditures								
Amortization         66.054         " " " 2.0,878         2.8,258         2.2,548         2.0,648	Advertising publicity & promotion								
Audit Fees         24,545         13,737         20,878         22,564         20,646         20,964           Bad chet expense         3,462         2,853         2,969         1,660         3,62			•	•	•		•		1//,465
Bad debt expense         1         5,570         1,436         1         1         2           Bank charges k interest         3,862         2,853         2,869         2,609         3,882         3,882         4,825         4,8457           Book A Longres k interest         102,542         1,007         95,038         11,900         85,16         79,477         44,817           Book Se publications         919         849         1,187         219         883         1,253         1,200         5,25           Data acquisition         6         37,117         2,748         318,33         10,814         17,70         5,25           Data acquisition         6         6         6         6         6         6         6         8,83         5,910         9,76         6,93           Insurance         29,437         23,212         23,211         11,101         31,88         3,833         8,00         9,10         19,96           Legislation (Schedule 1)         13,087         15,827         10,41         1,25         30,27         2,70         11,00           Legislation (Schedule 1)         13,087         15,824         1,20         1,25         1,20         1,20									20.004
Bank charges & interest         3,462         2,853         2,969         2,606         3,882         3,925         5,465           Board honoraria         10,254         20,079         95,038         11,900         85,161         79,472         44,817           Books & publications         919         81,941         11,919         110,814         11,777         7.0           Child care         -         -         -         -         -         -         -         57,614           Equipment rental         9,578         6,635         8,020         1,107         3,259         9,786         10,335           Insurance         29,437         23,212         23,711         12,164         13,568         9,010         95,109         49,044           Insurance         29,437         23,212         23,711         12,154         13,568         9,010         95,109         19,070         10,000           Legislation (Schedule 1)         -         -         29,247         12,242         12,451         13,687         13,000         13,687         12,411         12,555         30,627         29,758         17,000           Legislation (Schedule 1)         -         -         13,087         15			24,545	13,/3/			22,564	20,864	26,964
Board honoraria   102,54   200,979   39,08   11,040   35,16   39,27   34,817   20,000   20,	•		-		-	•			
Books & publications         919         894         1,187         919         883         2,583         2,300           Capital purchases         37,117         22,748         318,933         110,14         177,770	_		-			•			
Capital purchases         -         37,17         22,748         318,93         11,081         77,70         -         Collid care         -         -         -         -         57,514         -         -         57,514         -         -         57,514         -         -         57,514         -         -         57,614         -         -         57,614         -         -         57,614         -         -         57,614         -         -         57,614         -         -         57,614         -         -         57,614         -         -         57,614         -         -         -         1,03         3,035         59,10         9,03         9,03         9,010         -         -         1,017         -         -         1,017         - <td></td> <td></td> <td>•</td> <td>100,979</td> <td>95,038</td> <td>119,400</td> <td>· ·</td> <td></td> <td></td>			•	100,979	95,038	119,400	· ·		
Child care         Child c	Books & publications		919	894		919	883	2,583	2,300
Data acquisition         9,5%         6,635         8,020         1,107         3,559         9,768         10,335           Hardware/software maintenance & support         143,087         87,867         66,631         68,631         18,083         59,109         95,197         49,964           Insurance         29,437         23,212         23,791         12,164         13,568         12,710         11,077           Legislation (Schedule 1)         252,177         238,553         106,485         17,983         636,33         98,010         96,061           Meetings         13,087         15,827         12,714         12,285         30,627         29,758         17,007           Nunavut Implementation Training Committee         13,087         15,827         11,411         15,675         14,961         11,007         14,965         11,988         14,206         15,838           Office maintenance         19,732         19,194         15,670         14,965         14,968         14,209         29,758         17,007           Office en mintenance         29,784         31,242         15,670         14,965         14,968         14,242         13,568         14,209         21,988         21,209         21,988         21,209	Capital purchases		-	37,117	22,748	318,933	110,814	177,770	-
Equipment rental         9,578         6,635         8,020         1,107         3,259         9,786         10,335           Hardware/software maintenance & support         143,087         87,867         68,631         68,583         59,910         95,197         49,964           Insurance         29,437         23,253         106,485         17,983         638,83         9,010         96,100           Legal fees         252,177         238,553         106,485         17,983         638,83         9,010         96,100           Legislation (Schedule 1)         3         1,087         15,277         12,815         30,627         29,758         17,007           Meetings         13,3087         15,277         11,411         12,855         30,627         29,758         17,007           Munavut Implementation Training Committee         19,732         19,194         15,670         14,965         10,988         14,206         15,833           Office ent         274,477         31,4121         312,818         200,561         170,575         186,542         189,818           Office ent         31,326         121,994         7,966         1,348         100         24,424         317         12,537	Child care		-	-	-	-	-	-	525
Hardware/software maintenance & support         143,087         87,867         68,631         68,581         59,910         95,197         49,964           Insurance         29,437         23,212         23,791         12,164         13,568         12,710         11,077           Legal fees         252,17         238,553         136,685         13,833         39,010         96,106           Legislation (Schedule 1)         -         -         -         13,087         12,741         12,855         30,627         29,758         17,007           Nunavut Implementation Training Committee         19,732         19,194         15,670         114,311         -         -         -         -           Office mintenance         19,732         19,194         15,670         14,965         10,988         14,206         15,983           Office e miscellaneous         31,326         21,400         20,849         21,289         22,190         25,228         37,796           Printing         9,724         7,966         13,384         10,09         26,33         43,161         12,557           Office e miscellaneous         31,326         12,199         85,229         197,402         305,647         187,69         18,583	Data acquisition		-	-	-	-	-	-	57,614
Regional data collection   14,057   28,058   23,791   21,164   21,568   21,710   21,077   21,075   2	Equipment rental		9,578	6,635	8,020	1,107	3,259	9,786	10,335
Regional data collection   14,057   28,058   23,291   23,291   21,164   21,568   21,710   21,077   21,075   2	Hardware/software maintenance & support		143,087	87,867	68,631	68,583	59,910	95,197	49,964
Legisl fees         252,177         238,553         106,485         17,983         638,33         98,010         96,106           Legislation (Schedule 1)         -         -         312,775         312,775         12,741         12,855         30,627         29,758         17,007           Meetings         13,087         15,827         12,741         12,855         30,627         29,758         17,007           Winavut Implementation Training Committee         19,732         19,194         15,670         14,965         10,988         14,206         15,383           Office maintenance         19,732         19,194         15,670         14,965         10,988         14,206         15,383           Office emit         274,477         314,121         312,818         200,561         170,575         186,542         189,818           Office & miscellaneous         31,326         121,909         20,493         21,289         22,190         25,228         37,766           Office & miscellaneous         31,326         121,998         85,229         197,402         30,567         187,692         22,228         37,766           Office maintenance         31,326         121,998         35,229         197,402         30,567			29,437	23,212	23,791	12,164	13,568	12,710	11,077
Degislation (Schedule 1)	Legal fees		252,177						
Meetings         13,087         15,827         12,741         12,855         30,627         29,758         17,007           Nunavut Implementation Training Committee         -         90,282         107,776         114,311         - <td><u> </u></td> <td></td> <td>-</td> <td></td> <td>•</td> <td></td> <td> ,</td> <td>,-</td> <td>,</td>	<u> </u>		-		•		,	,-	,
Nunavul Implementation Training Committee Office maintenance 119,732   19,194   15,670   14,965   10,988   14,206   15,383   Office rent 274,477   314,121   312,818   200,561   170,575   186,542   189,818   Office smiscellaneous 31,336   21,400   20,849   21,289   22,190   25,228   37,796   Printing 9,724   7,966   1,384   107   24,424   317   12,504   Professional fees 356,356   121,998   85,229   197,402   305,647   187,869   158,573   Consultants 0			13.087	15.827	12.741	-	30.627	29.758	17.007
Office maintenance         19,732         19,194         15,670         14,965         10,988         14,206         15,838           Office rent         274,477         314,121         312,818         200,561         170,575         186,542         189,818           Office & miscellaneous         31,326         21,400         20,849         21,289         22,190         25,228         37,766           Printing         9,724         7,966         1,384         107         24,424         317         125,044           Professional fees         356,356         121,998         85,229         197,402         305,647         187,869         158,573           Consultants         -         -         -         -         -         -         -         12,457           Rejonal data collection         14,057         38,594         10,099         26,933         43,1615         55,957         -           Rejocation         9,958         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,825         1,354,932           Shipping & postage         6,834 </td <td></td> <td></td> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>,</td>			•	•					,
Office rent         274,477         314,121         312,818         200,561         170,575         186,542         189,818           Office & miscellaneous         31,326         21,400         20,849         21,289         22,190         25,228         37,966           Printing         9,724         7,966         1,384         107         24,424         317         12,504           Professional fees         356,356         121,998         85,229         197,402         305,647         187,89         158,573           Consultants         -         -         -         -         -         -         -         -         -         -         12,457           Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         -           Relocation         9,958         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025	· -						10 988	1/ 206	15 383
Office & miscellaneous         31,326         21,400         20,849         21,289         22,190         25,228         37,766           Printing         9,724         7,966         1,384         107         24,424         317         12,504           Professional fees         356,356         121,998         85,229         197,402         305,647         187,869         158,573           Consultants         -         -         -         -         -         -         -         12,457           Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         -           Relocation         9,958         -         -         -         -         -         -         33,565         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         -         12,597         -         -           Telephone & interne									
Printing         9,724         7,966         1,384         107         24,424         317         12,504           Professional fees         356,356         121,998         85,229         197,402         305,647         187,869         158,573           Consultants         -         -         -         -         -         -         -         -         -         -         12,457           Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         -           Relocation         9,958         -         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         1,52,99         41,291         7,025           Strategic planning         -         -         -         -         -         12,597         -         -           Telephone & internet         41,034         42,354         39,927         43,396         42,709         65,486         76,193			•						,
Professional fees         356,356         121,998         85,229         197,402         305,647         187,869         158,787           Consultants         1         -         -         -         -         -         -         -         -         -         12,457           Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         -           Relocation         9,958         -         -         -         -         335,45         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,555         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         -         -         -         -         12,597         -         -           Telephone & internet         41,034         42,354         39,927         43,396         42,709         65,486         76,193           Training         19,380         3,246         69,463         18,304         15,051         25,0				-					
Consultants         -         -         -         -         -         -         12,457           Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         -           Relocation         9,958         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         -         12,597         -         -         -           Telephone & internet         41,034         42,334         39,927         43,396         42,709         65,486         76,193           Training         19,380         3,246         69,463         18,304         15,051         25,024         55,271           Travel & accommodation         1,006,196         531,899         358,912         406,593         607,505         593,428         369,804           Use & Occupancy Mapping         -<	5								
Regional data collection         14,057         38,594         10,099         26,933         431,615         55,957         Recordance           Relocation         9,958         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         12,597         -         -           Telephone & internet         41,034         42,354         39,927         43,396         42,709         65,486         76,193           Training         19,380         3,246         69,463         18,304         15,051         25,024         55,271           Translation         30,821         40,289         588         705         5,374         7,235         19,511           Travel & accommodation         1,006,196         531,899         358,912         406,593         607,505         593,428         369,804           Use & Occupancy Mapping         -			330,330	121,330	63,223	157,402	303,047	167,609	
Relocation         9,958         -         -         -         -         33,545         5,900           Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         12,597         -         -           Telephone & internet         41,034         42,354         39,927         43,396         42,709         65,486         76,193           Training         19,380         3,246         69,463         18,304         15,051         25,024         55,271           Translation         30,821         40,289         588         705         5,374         7,235         19,511           Travel & accommodation         1,006,196         531,899         358,912         406,593         607,505         593,428         369,804           Use & Occupancy Mapping         -         -         4,7708         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td></td><td>14.057</td><td>20.504</td><td>10.000</td><td>20.022</td><td>424 645</td><td>-</td><td>12,457</td></td<>			14.057	20.504	10.000	20.022	424 645	-	12,457
Salaries, wages & benefits         1,961,515         2,192,276         1,810,244         1,667,801         1,935,855         1,535,682         1,349,326           Shipping & postage         6,834         17,119         8,039         20,196         15,299         41,291         7,025           Strategic planning         -         -         -         -         -         12,597         -         -           Telephone & internet         41,034         42,354         39,927         43,396         42,709         65,486         76,193           Training         19,380         3,246         69,463         18,304         15,051         25,024         55,271           Translation         30,821         40,289         588         705         5,374         7,235         19,511           Travel & accommodation         1,006,196         531,899         358,912         406,593         607,505         593,428         369,804           Use & Occupancy Mapping         -         -         47,708         -         -         -         -         -           Total         4,5559,246         4,046,722         3,272,661         3,677,973         4,620,498         3,360,385         2,809,218									

## Balance Sheet (Financial Position)

	2013	2012	2011	2010	2009	2008	2007
Financial Assets							
Cash	1,715,486	2,157,950	2,173,652	1,272,936	948,825	1,496,790	829,444
Accounts Receivable	116,443	133,217	118,185	107,875	58,938	213,458	244,770
Prepaid expenses	30,618	68,855	27,403	30,907	12,160	21,509	15,015
Total	1,862,547	2,360,022	2,319,240	1,411,718	1,019,923	1,731,757	1,089,229
Equipment & leasehold improvements	259,558	310,772	338,066	481,732	303,091	318,641	292,474
Total_	2,122,105	2,670,794	2,657,306	1,893,450	1,323,014	2,050,398	1,381,703
Liabilities							
Acct's Payable & Accrued liabilities	637,634	528,755	342,308	421,680	436,037	380,984	176,127
Contributions repayable	12,207	12,207	25,320	-			
Total	649,841	540,962	367,628	421,680	436,037	380,984	176,127
Equity							
Net equity	1,472,264	2,129,832	2,289,678	1,471,770	886,977	1,669,414	1,205,576
-							
_	2,122,105	2,670,794	2,657,306	1,893,450	1,323,014	2,050,398	1,381,703

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Staten	nent	$\cap$ T	เลรท	FIOWS	

	3	tatement of C	asiiiiows				
	2013	2012	2011	2010	2009	2008	2007
Cash Flows from Operating Activities							
Excess of Revenue	- 657,568 -	138,452	961,574	406,152 -	766,887	437,671	818,666
Amortization of tangible capital assets	66,054						
	- 591,514 -	138,452	961,574	406,152 -	766,887	437,671	818,666
Changes in Non-Working Capital							
Accounts receivable	16,774 -	22,245 -	10,310 -	48,937	154,520	31,312 -	157,022
Prepaid expenses	38,238 -	41,452	3,504 -	18,747	9,349 -	6,494 -	1,618
Accounts payable and Accrued liabilities	108,879	186,447 -	79,372 -	14,358	55,053	204,857 -	100,404
Contributions repayable	-	5,900	25,320				
	- 427,624 -	21,602	900,716	324,110 -	547,965	667,346	559,622
Cash Flows from Investment Activity							
Acquisition of tangible capital investments	- 14,840					-	54,931
NET INCREASE (DECREASE) IN CASH	- 442,464 -	21,602	900,716	324,110 -	547,965	667,346	504,691
CASH POSITION, BEGINNING OF YEAR	2,157,950	2,191,759	1,272,936	948,825	1,496,790	829,444	324,753
CASH POSITION, END OF YEAR	1,715,486	2,170,157	2,173,652	1,272,935	948,825	1,496,790	829,444