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# GOVERNMENT OF YUKON



## Territorial Accounts

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# Government of Yukon

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## DEPARTMENT OF FINANCE

OUR FILE 4190-3  
YOUR FILE

1980 10 30

DEPUTY MINISTERS

### 1979-80 TERRITORIAL ACCOUNTS

Attached is a copy of the 1979-80 Territorial Accounts for the Government of Yukon. If you have any questions concerning the contents, call Art Nutt, Director of Financial Operations, for assistance.

Please express our thanks to your staff for their cooperation during the 1979-80 year end.

A handwritten signature in cursive script, appearing to read "A.E. Johnston".

A.E. Johnston  
Deputy Minister  
of Finance

Att.

cc: A. Nutt, Director  
Financial Operations



C. 9

TERRITORIAL ACCOUNTS

FISCAL YEAR 1979-1980



GOVERNMENT OF YUKON

TERRITORIAL ACCOUNTS

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GOVERNMENT OF YUKON

OFFICE OF THE TERRITORIAL TREASURER

Commissioner of the  
Yukon Territory  
Whitehorse, Yukon

Sir:

In accordance with the provisions of Section 41(1) of the Financial Administration Ordinance, I have the honour to submit herewith the Territorial Accounts for the fiscal year ended March 31, 1980.



14 October, 1980

A.E. Johnston  
Territorial Treasurer



GOVERNMENT OF THE YUKON TERRITORY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

MARCH 31, 1980



AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
K1A 0G6

The Council of the Yukon Territory  
Whitehorse, Y.T.

I have examined the accounts and financial transactions of the Government of the Yukon Territory for the year ended March 31, 1980. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the accompanying statements of assets and liabilities and net debt give a true and fair view of the affairs of the Territory as at March 31, 1980 and the statement of revenue and expenditure gives a true and fair view of revenue and expenditure for the year then ended in accordance with the accounting policies referred to in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Territory, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Territory.

*Rheal Chatelain*

Senior Deputy Auditor General  
for: Auditor General of Canada

Ottawa, Ontario  
July 4, 1980



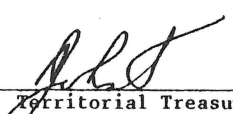
GOVERNMENT OF THE YUKON TERRITORY

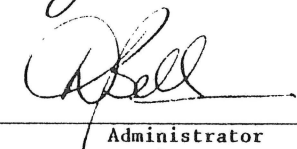
Statement of Assets and Liabilities  
as at March 31, 1980

	<u>ASSETS</u>		<u>LIABILITIES</u>	
	<u>1980</u> (thousands of dollars)	<u>1979</u> (thousands of dollars)	<u>1980</u> (thousands of dollars)	<u>1979</u> (thousands of dollars)
<b>Current</b>			<b>Current</b>	
Cash and short-term bank deposits	\$ 11,152	\$ 26,133	Accounts payable and accrued liabilities	\$ 9,816
Accounts receivable			Unapplied balances of advances from Canada	78
Canada	6,716	4,398	Contractors' holdbacks and	
Others	2,167	1,791	security deposits	1,024
Current portion of long-term receivables	483	362	Deferred revenue	2,087
Agreements for sale	968	2,707	Current portion of loans from Canada	<u>1,879</u>
Advances to Territorial Corporations				14,884
(Note 2)	2,923	1,963		13,235
Inventories, at cost	<u>1,715</u>	<u>1,630</u>	Loans from Canada (Note 5)	58,040
	26,124	38,984		54,919
<b>Long-term receivables</b>			Road equipment replacement account	
Loans to municipalities (Note 3)	9,406	7,604	(Schedule I and Note 6)	1,940
Other loans (Note 4)	<u>507</u>	<u>657</u>	Trust liabilities	1,128
	9,913	8,261		978
Land Acquisition Fund	79	60		
Capital assets (nominal value of				
one dollar)	-	-		
Trust assets	<u>1,128</u>	<u>978</u>		
	37,244	48,283		
<b>Net debt</b>	<u>38,748</u>	<u>23,351</u>		
	<u>\$ 75,992</u>	<u>\$ 71,634</u>		

The accompanying notes and schedules are an integral part of the financial statements.

Approved: \_\_\_\_\_

  
Territorial Treasurer

  
Administrator



GOVERNMENT OF THE YUKON TERRITORY

Statement of Net Debt  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
	(thousands of dollars)	
Balance at beginning of the year	\$ 23,351	\$ 27,027
Add: Excess of expenditure over revenue for the year	<u>15,397</u>	<u>(3,676)</u>
Balance at end of the year	<u>\$ 38,748</u>	<u>\$ 23,351</u>

The accompanying notes and schedules are an integral part of the financial statements.



GOVERNMENT OF THE YUKON TERRITORY

Statement of Revenue and Expenditure  
for the year ended March 31, 1980

<u>REVENUE</u>	<u>EXPENDITURE</u>		<u>1980</u>		<u>1979</u>
	<u>1980</u>	<u>1979</u>	<u>Total Gross</u>	<u>Expenditure</u>	<u>Total Net</u>
	<u>(thousands of dollars)</u>	<u>(thousands of dollars)</u>	<u>Expenditure</u>	<u>Recoveries</u>	<u>Expenditure</u>
			<u>(thousands of dollars)</u>		
<p>Taxation and General Revenue</p> <p>Taxes \$ 7,029      \$ 6,827</p> <p>Liquor system - net income and liquor taxes 4,081      3,814</p> <p>Interest - bank and other 2,650      2,237</p> <p>Licences 1,780      1,741</p> <p>Sale of lots 1,426      3,427</p> <p>Yukon Health Care premiums 1,254      990</p> <p>Interest on municipal and housing loans 822      722</p> <p>Fees - registration, permits and other 283      281</p> <p>Other 307      146</p> <hr style="width: 100%;"/> <p style="text-align: right;">19,632      20,185</p> <p>Contributions from Canada</p> <p>Highway maintenance 8,131      7,225</p> <p>Established Programs Financing 4,467      3,977</p> <hr style="width: 100%;"/> <p style="text-align: right;">12,598      11,202</p> <p>Grants from Canada</p> <p>Operating income 22,893      17,068</p> <p>In lieu of income taxes 12,877      15,146</p> <p>General Development Agreement -      400</p> <hr style="width: 100%;"/> <p style="text-align: right;">35,770      32,614</p> <p>Capital</p> <p>Grants from Canada 15,481      14,420</p> <p>Contribution from Canada 2,796      1,950</p> <p>Recovered from Canada and others 2,165      2,560</p> <hr style="width: 100%;"/> <p style="text-align: right;">20,442      18,930</p> <p style="text-align: right;">88,442      82,931</p> <p>Excess of expenditure over revenue (revenue over expenditure) 15,397      (3,676)</p> <hr style="width: 100%;"/> <p style="text-align: right;"><u>\$ 103,839</u>      <u>\$ 79,255</u></p>	<p>Operation and maintenance</p> <p>Education \$ 18,655      \$ 1,742      \$ 16,913      \$ 14,646</p> <p>Health 12,657      1,280      11,377      10,710</p> <p>Highways and Public Works 18,966      8,717      10,249      9,033</p> <p>Justice 6,267      167      6,100      5,258</p> <p>Municipal and Community Affairs 4,150      150      4,000      3,363</p> <p>Finance 5,674      2,003      3,671      1,810</p> <p>Human Resources 4,896      2,368      2,528      2,193</p> <p>Renewable Resources 3,018      681      2,337      2,027</p> <p>Government Services 2,022      74      1,948      1,640</p> <p>Library and Information Resources 1,348      29      1,319      1,163</p> <p>Consumer and Corporate Affairs 1,332      41      1,291      582</p> <p>Tourism and Economic Development 1,244      99      1,145      986</p> <p>Public Service Commission 1,112      21      1,091      937</p> <p>Administrative Services 887      -      887      865</p> <p>Legislative Assembly 732      7      725      624</p> <p>Office of the Pipeline Co-ordinator 363      -      363      106</p> <p>Interest on Loans from Canada 1,410      -      1,410      1,159</p> <hr style="width: 100%;"/> <p style="text-align: right;"><u>\$ 84,733</u>      <u>\$ 17,379</u>      67,354      57,102</p> <p>Project Capital (Schedule 2)</p> <p>Grant - Yukon Housing Corporation 35,610      875      35,610      21,040</p> <hr style="width: 100%;"/> <p style="text-align: right;"><u>\$ 103,839</u>      <u>\$ 17,379</u>      <u>\$ 103,839</u>      <u>\$ 79,255</u></p>				

The accompanying notes and schedules are an integral part of the financial statements.



GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements  
March 31, 1980

1. Significant accounting policies

The statements are prepared in accordance with Section 26 of the Yukon Act and Section 41 of the Financial Administration Ordinance and do not include the accounts of the Yukon Liquor Corporation, the Yukon Housing Corporation or the Compensation Fund administered by the Workers' Compensation Board, which are reported separately.

An outline of the significant accounting policies follows:

Accrual basis

Revenue and expenditure are recorded on an accrual basis in accordance with the Financial Administration Ordinance.

Property tax revenue

Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which that calendar year ends.

Inventories

Inventories consist primarily of fuel and lubricants, repair parts, stationery and office supplies, dust palliatives and engineering supplies. Other materials and supplies are charged to operations at the time of acquisition.

Capital assets

Capital assets are charged to expenditure at the time of acquisition or construction. All capital assets are shown on the statement of assets and liabilities at a nominal value of \$1.

Land development costs are also charged to expenditure at the time they are incurred. Revenue from the sale of developed land is recognized at the time of sale.

Recognition of income or loss of Territorial Corporations

The net income of the Yukon Liquor Corporation and the net expense of the Yukon Housing Corporation for the fiscal year are reflected in the accounts of the Government in that year. The net



expense of the Yukon housing Corporation is provided for in the grant to that Corporation.

Income of the Compensation Fund is retained within that Fund to cover future claim costs.

2. Advances to Territorial Corporations

Advances to Territorial Corporations comprise the following outstanding advances:

	<u>1980</u>	<u>1979</u>
Yukon Housing Corporation		
Capital project advance	\$ 1,154,000	\$ -
Working capital advance	<u>5,000</u>	<u>604,000</u>
	1,159,000	604,000
Yukon Liquor Corporation		
Working capital advance	<u>1,764,000</u>	<u>1,359,000</u>
	<u>\$ 2,923,000</u>	<u>\$ 1,963,000</u>

3. Loans to Municipalities

These debenture loans are to be repaid over periods varying from 3 to 30 years and bear interest rates varying from 3 7/8% to 11 7/8%.

4. Other Loans

These loans consist primarily of first and second mortgages with terms from 25 to 35 years at interest rates varying from 5 3/8% to 7 3/8%.

5. Loans from Canada

(a) Payment of principal and interest on loans from Canada to finance the acquisition of capital assets in prior years was deferred in accordance with Order in Council P.C. 1979-1107. The Adjustment of Accounts Act (Canada), has now authorized the Federal Government to write off these loans effective March 31, 1981. Accordingly, these loans totalling \$42.9 million will be deleted from the accounts of the Territory at that date.

(b) The remaining portion of the loans, amounting to \$17,047,000 have varying repayment terms with interest rates varying from 3 7/8% to 11 7/8%. The estimated repayment requirements over the next five years are as follows:



1981	\$ 1,879,000
1982	2,065,000
1983	2,265,000
1984	1,206,000
1985	<u>1,320,000</u>
	<u>\$ 8,735,000</u>

6. Road Equipment Replacement Account

This Account was established by the Fourth Appropriation Ordinance, 1971. The balance of the Account is not to exceed \$3,000,000. Charges for the use of road equipment, reflected as expenditures of user government departments, are credited to the Account together with any proceeds from sale. The Account is charged with operating and replacement costs of equipment.

7. Finance

Finance expenditures include \$994,000 for the cancellation of a number of prior year's land sales. Expenditures also include \$1.9 million for the settlement of Dawson City flood damage claims for which a \$1.7 million recovery from the Federal Government is included as expenditure recoveries.

8. Whitehorse Credit Union Limited

Following financial difficulties encountered by Whitehorse Credit Union Limited, the Government entered into an agreement with Canadian Co-operative Credit Society Limited whereby the loan portfolio was transferred to other financial institutions while the Government assumed the deficit of Whitehorse Credit Union Limited and purchased their building in Whitehorse.

A payment of \$717,000 in respect of the deficit is charged to Consumer and Corporate Affairs operation and maintenance expenditure while capital expenditure for that Department includes \$446,000 in respect of the purchase of the building.

Financial guarantees provided by the Government in respect of the loan portfolio transferred are disclosed under Contingent Liabilities.

9. Pensions

Contributions are made by the Government of the Yukon Territory and its employees to the Public Service Superannuation Account of the Federal Government. The liability of the Government of the Yukon Territory with respect to pensions is satisfied by its matching contributions. Any liability for actuarial deficiencies in the Public Service Superannuation Account is assumed by the Federal Government.



10. Contingent Liabilities

- (a) The Government of the Yukon Territory has guaranteed repayment of loans payable by the Yukon Housing Corporation totalling \$4,783,000.
- (b) The Government has also guaranteed repayment of \$760,000 representing 20 per cent of the loan portfolio of the Whitehorse Credit Union transferred to other financial institutions as referred to in Note 8.



GOVERNMENT OF THE YUKON TERRITORY

Road Equipment Replacement Account  
 Summary of Transactions  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
	(thousands of dollars)	
Charges for use of equipment	\$ 5,467	\$ 5,016
Operating expenditures	<u>4,137</u>	<u>3,457</u>
Net income from use of equipment	1,330	1,559
Add: Proceeds on sale of equipment	<u>82</u>	<u>55</u>
	1,412	1,614
Deduct: Purchase of equipment	<u>1,974</u>	<u>847</u>
(Decrease) Increase in account during the year	(562)	767
Balance at beginning of the year	<u>2,502</u>	<u>1,735</u>
Balance at end of the year	<u>\$ 1,940</u>	<u>\$ 2,502</u>



GOVERNMENT OF THE YUKON TERRITORYCapital Project Expenditure  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
	(thousands of dollars)	
Municipal and Community Affairs	\$ 19,291	\$ 11,533
Highways and Public Works	8,233	6,211
Education	6,301	2,299
Renewable Resources	556	183
Consumer and Corporate Affairs	446	1
Government Services	186	493
Health	183	92
Justice	125	82
Tourism and Economic Development	105	29
Human Resources	84	19
Library and Information Resources	61	27
Finance	39	60
Office of the Pipeline Co-ordinator	-	11
	<u>\$ 35,610</u>	<u>\$ 21,040</u>



GOVERNMENT OF YUKON  
 SCHEDULE OF INVESTMENTS IN CAPITAL ASSETS  
 FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>
Balance at beginning of year	\$ 1	\$ 1
Add: Assets acquired at cost or estimated market value		
Public Buildings Including land and furnishings	6,698,220	3,930,485
Road Equipment	1,973,337	919,761
Other	659,993	505,456
	<hr/> 9,331,550	<hr/> 5,355,702
Less: Assets written off or sold		
Public Buildings including land and furnishings	330,697	410,159
Road Equipment	104,833	606,997
Other	112,430	99,402
	<hr/> 547,960	<hr/> 1,116,558
Net provision for depreciation of road equipment	683,288	52,096
	<hr/> 1,231,248	<hr/> 1,168,654
	10,562,799	4,187,049
Less: Assets written down	10,562,798	4,187,048
Balance at end of year	<hr/> \$ 1	<hr/> \$ 1



GOVERNMENT OF YUKON  
 SCHEDULE OF WORKING CAPITAL FUNDS  
 FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>NET CHANGE</u>
<b>Current Assets</b>			
Cash	\$ 11,152,401	\$ 26,133,307	\$ (14,980,906)
Accounts Receivable	8,882,586	6,189,220	2,693,366
Land Agreements For Sale	967,849	2,711,489	( 1,743,640)
Due From Yukon Crown Corporations	2,923,243	1,962,250	960,993
Inventories, At Cost	1,715,132	1,630,038	85,094
Current Portion Long Term Receivable	483,748	358,028	125,720
	<u>26,124,959</u>	<u>38,984,332</u>	<u>(12,859,373)</u>
<b>Current Liabilities</b>			
Accounts Payable	9,816,480	7,935,634	1,880,846
Unapplied Balances of Advances From Canada	77,702	7,279	70,423
Contractors' Holdbacks	1,024,490	479,789	544,701
Deferred Revenue	2,086,523	686,248	1,400,275
Current Portion of Long Term Debt	1,878,505	4,126,843	(2,248,338)
	<u>14,883,700</u>	<u>13,235,793</u>	<u>1,647,907</u>
<b>Working Capital</b>	<u>\$ 11,241,259</u>	<u>\$ 25,748,539</u>	<u>\$ (14,507,280)</u>

SOURCE AND APPLICATION OF FUNDS BY ITEM

	<u>Total</u>	<u>Operation &amp; Maintenance</u>	<u>Capital</u>
<b>Sources</b>			
Current Receipts	\$105,821,246	\$ 85,378,547	\$ 20,442,699
<b>Applications</b>			
Current Disbursements	121,218,217	85,608,249	35,609,968
	<u>( 15,396,971)</u>	<u>\$( 229,702)</u>	<u>(15,167,269)</u>
Increase in Loans Payable	3,121,495		
Decrease in Road Equipment Fund	( 561,939)		
Increase in Long Term Receivables	(1,651,308)		
Increase in Land Acquisition Fund	( 18,557)		
	<u>889,691</u>		
Balance as at March 31, 1979	25,748,539		
	<u>\$ 11,241,259</u>		



## GOVERNMENT OF YUKON

## SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES

FOR THE YEAR ENDED MARCH 31, 1980

	1980 <u>Actual</u>	1980 Revised <u>Estimate</u>	Variance Actual over (under) <u>Estimate</u>	1979 <u>Actual</u>	1980/1979 Actual Increase (Decrease)
<u>TAXATION AND GENERAL REVENUE</u>					
<u>Taxes</u>					
Property	\$ 899,255	\$ 990,000	\$ ( 90,745)	\$ 1,021,966	\$ ( 122,711)
School	1,547,063	1,700,000	(152,937)	1,568,856	( 21,793)
Grants-in-lieu	270,376	-	270,376	203,533	66,843
Fuel Oil	3,520,696	3,690,000	(169,304)	3,233,140	287,556
Fur Export	2,000	2,000	-	3,996	( 1,996)
Insurance	233,042	240,000	( 6,958)	234,171	( 1,129)
Tobacco	514,202	550,000	( 35,798)	513,495	707
Interest & Penalty on Delinquent taxes	42,946	-	42,946	48,543	( 5,597)
	<u>7,029,580</u>	<u>7,172,000</u>	<u>(142,420)</u>	<u>6,827,700</u>	<u>201,880</u>
Liquor System-Net Income & Liquor taxes	4,080,749	4,057,000	23,749	3,814,137	266,612
Sale of Lots	1,426,190	9,327,000	(7,900,810)	3,426,890	(2,000,700)
Interest, Bank and Other	2,650,111	2,000,000	650,111	2,236,527	413,584
Yukon Health Care Insurance Premiums	1,253,677	1,381,000	( 127,323)	990,243	263,434
<u>Licences</u>					
Motor Vehicle Ordinance	1,207,755	1,165,400	42,355	1,349,107	( 141,352)
Business and Professional	105,030	60,000	45,030	116,030	( 11,000)
Highways and Public Works	68,633	70,000	( 1,367)		68,633
Game Ordinance	396,356	346,600	49,756	275,112	121,244
Marriage Licences	2,163	1,200	963	959	1,204
	<u>1,779,937</u>	<u>1,643,200</u>	<u>136,737</u>	<u>1,741,208</u>	<u>38,729</u>



	1980 <u>Actual</u>	1980 <u>Revised Estimate</u>	Variance Actual over (under) <u>Estimate</u>	1979 <u>Actual</u>	1980/1979 Actual Increase (Decrease)
<b>Fees, Registration, Permits &amp; Other</b>					
Consumer & Corporate Affairs	\$ 145,470	\$ 182,500	\$ ( 37,030)	\$ 141,873	\$ 3,597
Municipal & Community Affairs	74,113	65,000	9,113	85,308	( 11,195)
Justice	28,823	21,300	7,523	25,157	3,666
Campground	34,390	35,000	( 610)	28,237	6,153
	<u>282,796</u>	<u>303,800</u>	<u>( 21,004)</u>	<u>280,575</u>	<u>2,221</u>
Interest on Municipal & Housing Loans	821,965	1,420,000	( 598,035)	721,695	100,270
<b>Other</b>					
Fines - Territorial Court	109,850	120,000	( 10,150)	108,207	1,643
Fines - Library	2,652	3,000	( 348)	2,468	184
Vital Statistics	7,177	6,000	1,177	6,760	417
Sundry	17,948	40,000	( 22,052)	28,098	( 10,150)
	<u>137,627</u>	<u>169,000</u>	<u>( 31,373)</u>	<u>145,533</u>	<u>( 7,906)</u>
Prior years adjustments					
Refund of Previous Year					
Maintenance Expenditures	16,378	-	16,378	-	16,378
Revenues & Recoveries	153,246	-	153,246	-	153,246
	<u>169,624</u>	<u>-</u>	<u>169,624</u>	<u>-</u>	<u>169,624</u>
<b>TOTAL REVENUES</b>	<u>\$ 19,632,256</u>	<u>\$27,473,000</u>	<u>\$ (7,840,744)</u>	<u>\$20,184,508</u>	<u>\$ ( 552,252)</u>



GOVERNMENT OF YUKON

SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES

FOR THE YEAR END MARCH 31, 1980

	1980 Actual	1980 Revised Estimate	Variance Actual Over (Under) Estimate	1979 Actual	1980/1979 Actual Increase (Decrease)
<b>EXPENDITURE RECOVERIES</b>					
<b>Vote 1</b>					
Election Expenses	\$ -	\$ -	\$ -	\$ 273,046	\$ ( 273,046)
Clerk of Council	-	-	-	534	( 534)
				273,580	( 273,580)
<b>Vote 2</b>					
Executive Council Office	6,695	-	6,695	5,745	950
<b>Vote 3</b>					
Student Accommodation	49,573	49,000	573	55,297	( 5,724)
Sale of School Supplies	14,198	15,000	( 802)	13,240	958
Transportation of School Children	-	-	-	64	( 64)
Teacher Training Program	10,973	12,000	( 1,027)	17,304	( 6,331)
Rental of Facilities	25,850	25,800	50	23,500	2,350
Rental of Classrooms	7,823	7,500	323	7,136	687
Night School Fees	44,857	48,000	( 3,143)	71,498	( 26,641)
Tradesman Qualification Fees	165	1,000	( 835)	511	( 346)
Occupational Training	1,262,620	1,260,000	2,620	1,266,803	( 4,183)
Dormitory Fees	62,214	50,000	12,214	37,980	24,234
Fitness and Amateur Sport	19,256	9,200	10,056	2,185	17,071
Friendship Centre	37,210	37,000	210	44,296	( 7,086)
Teachers' Salaries - D.N.D	64,248	62,000	2,248	32,260	31,988
Secretary of State - Bilingualism	86,612	125,000	( 38,388)	134,685	( 48,073)
Language Development Program	-	4,400	( 4,400)	92,292	( 92,292)
Cafeteria	20,108	20,000	108	20,450	( 342)
G.E.D. Tests	1,371	-	1,371	1,598	( 227)
Rehabilitation Services	32,847	30,000	2,847	-	32,847
General Development Agreement	1,888	-	1,888	-	1,888
	1,741,813	1,755,900	( 14,087)	1,821,099	( 79,286)



SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES FOR THE YEAR ENDED MARCH 31, 1980

	1980 Actual	1980 Revised Estimate	Variance Actual Over (Under) Estimate	1979 Actual	1980/1979 Actual Increase (Decrease)
<u>Vote 4</u>					
Workers' Compensation	\$ 25,369	\$ 25,000	\$ 369	\$ 31,357	\$ ( 5,988)
Metric Conversion Program	15,469	19,200	( 3,731)	15,529	( 60)
	<u>40,838</u>	<u>44,200</u>	<u>( 3,362)</u>	<u>46,886</u>	<u>( 6,048)</u>
<u>Vote 5</u>					
Administration	529,968	595,000	( 65,032)	516,866	13,102
Child Welfare	681,727	649,100	32,627	619,172	62,555
Social Assistance		532,000	12,049	492,660	61,389
Day Care	554,049	10,000			
Grants	10,967	20,000	( 9,033)	13,763	( 2,796)
Children's Group Homes	34,608	35,000	( 392)	36,267	( 1,659)
Lodges	223,577	117,400	106,177	121,473	102,104
Youth Services Centre	333,304	330,000	3,304	314,341	18,963
	<u>2,368,200</u>	<u>2,288,500</u>	<u>79,700</u>	<u>2,114,542</u>	<u>253,658</u>
<u>Vote 6</u>					
Water Delivery and Sewage Charges	23,377	15,000	8,377	18,782	4,595
Municipal Tax Assessments	92,243	85,000	7,243	116,741	( 24,498)
Insect Control	24,446	24,500	( 54)	41,846	( 17,400)
T.V. Service	10,000	10,000	-	9,000	1,000
Third Party Recoveries	-	-	-	47,434	( 47,434)
Sale of Maps & Reports	380	-	380	1,371	( 991)
Course Fees	-	-	-	244	( 244)
	<u>150,446</u>	<u>134,500</u>	<u>15,946</u>	<u>235,418</u>	<u>( 84,972)</u>
<u>Vote 7</u>					
Statistics Canada	11,713	12,000	( 287)	22,940	( 11,227)
Special A.R.D.A	74,313	90,500	( 16,187)	-	74,313
U.S. Parks Service	2,624	2,500	124	-	2,624
Tourism Development Strategy	-	-	-	14,335	( 14,335)
Otter Falls Restoration	10,000	-	10,000	2,233	7,767
Economic Research	-	-	-	608	( 608)
	<u>98,650</u>	<u>105,000</u>	<u>( 6,350)</u>	<u>40,116</u>	<u>58,534</u>



SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES FOR THE YEAR ENDED MARCH 31, 1980

	1980 <u>Actual</u>	1980 Revised <u>Estimate</u>	Variance Actual Over (under) <u>Estimate</u>	1979 <u>Actual</u>	1980/1979 Actual Increase (Decrease)
<u>Vote 8</u>					
Federal Court	\$ 1,510	\$ 2,500	\$ ( 990)	\$ 2,416	\$( 906)
Legal Aid	49,717	49,000	717	49,434	283
Court Worker Program	33,164	39,100	( 5,936)	25,260	7,904
Inmate Room - Board	5,412	2,800	2,612	1,624	3,788
Third Party Recoveries	14,528	11,600	2,928	11,737	2,791
Crime Compensation	7,607	55,800	( 48,193)	14,532	( 6,925)
Canadian Correctional Service	17,183	23,100	( 5,917)	22,167	( 4,984)
Canadian Immigration	-	700	( 700)	-	-
Rehabilitation Centre Meals	1,482	1,500	( 18)	76	1,406
Gun Control and Firearm Program	34,621	30,000	4,621	23,483	11,138
National Parole Board	2,103	-	2,103	5,911	( 3,808)
	<u>167,327</u>	<u>216,100</u>	<u>( 48,773)</u>	<u>156,640</u>	<u>10,687</u>

Vote 9

Third Party Office Rental	75,554	71,000	4,554	53,272	22,282
V.H.F. Radio	83,428	86,000	( 2,572)	73,384	10,044
Airports and Airstrips	383,025	290,000	93,025	258,315	124,710
Alaska Highway Agreement	7,996,118	7,715,400	280,718	8,177,902	( 181,784)
Third Party Services	170,132	209,000	( 38,868)	209,389	( 39,257)
Meals and Lodging	4,659	-	4,659	7,158	( 2,499)
Old Crow Passenger Shelter	-	-	-	272	( 272)
Tender and Plan Deposits Forfeited	1,525	-	1,525	5,140	( 3,615)
Alaska Highway Reststops	2,080	-	2,080	2,080	-
	<u>8,716,521</u>	<u>8,371,400</u>	<u>345,121</u>	<u>8,786,912</u>	<u>( 70,391)</u>



SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980 Actual</u>	<u>1980 Revised Estimate</u>	<u>Variance Actual over (under) Estimate</u>	<u>1979 Actual</u>	<u>1980/1979 Actual Increase (Decrease)</u>
<u>Vote 10</u>					
Emergency Measures Organization	\$ 21,429	\$ 22,100	\$ ( 671)	\$ 23,329	\$ ( 1,900)
<u>Vote 12</u>					
Electric Rate Equalization	250,000	150,000	100,000	760,097	( 510,097)
Small Business Loan Program	3,083	10,000	( 6,917)	10,185	( 7,102)
Workers Compensation	6,000	5,000	1,000	5,000	1,000
Dawson Flood	1,723,424	1,862,200	( 138,776)	-	1,723,424
Low Cost Housing - 2nd Mortgage	-	-	-	1,500	( 1,500)
Insurance	8,601	-	8,601	5,876	2,725
Tax Liens	3,898	-	3,898	29	3,869
Housing Rentals-Non Yukon Housing Corp.	7,552	-	7,552	8,128	( 576)
Small Debt Court Costs	-	-	-	20	( 20)
	<u>2,002,558</u>	<u>2,027,200</u>	<u>( 24,642)</u>	<u>790,835</u>	<u>1,211,723</u>
<u>Vote 13</u>					
Coutts Collection	29,000	35,000	( 6,000)	63,500	( 34,500)
<u>Vote 14</u>					
City of Whitehorse-Chadburn Lake	5,000	5,000	-	-	5,000
DREE - Subsidiary Agreement	492,899	272,600	220,299	-	492,899
D.I.A.N.D.	-	15,000	( 15,000)	-	-
Dempster Highway Cost Comparison Study	38	18,600	( 18,562)	28,800	( 28,762)
Special A.R.D.A.	-	9,400	( 9,400)	-	-
DREE Administration Support	-	6,000	( 6,000)	-	-
Biophysical Inventories Project	-	14,400	( 14,400)	-	-
GYR Falcon	8,850	9,900	( 1,050)	4,600	4,250
Caribou and Grouse Study	-	47,600	( 47,600)	-	-
Caribou and Raptors - Dempster	54,700	54,700	-	19,981	34,719
Wildlife Studies (78/79)	48,265	48,300	( 35)	183,164	( 134,899)
G. D. A. Wildlife Portion	41,400	24,800	16,600	-	41,400
Third Party Internal	-	-	-	76,084	( 76,084)
Yukon River Interim Management Program	30,000	-	30,000	58,044	( 28,044)
	<u>681,152</u>	<u>526,300</u>	<u>154,852</u>	<u>370,673</u>	<u>310,479</u>



SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES FOR THE YEAR ENDED MARCH 31, 1980

	1980 Actual	1980 Revised Estimate	Variance Actual Over (Under) Estimate	1979 Actual	1980/1979 Actual Increase (Decrease)
<u>Vote 15</u>					
Alcoholism and Drug Abuse	\$ -	\$ 213,000	\$ ( 213,000)	\$ -	\$ -
Rehabilitation	7,946	379,000	( 371,054)	4,776	3,170
Y.H.I.S.	666,188	700,000	( 33,812)	580,965	85,223
Ambulance Fees	22,490	20,000	2,490	18,039	4,451
General Health Services	30,592	-	30,592	25,222	5,370
Y.H.C.I.P.	4,882	-	4,882	2,194	2,688
V.R.D.P. Canada Assistance Plan	547,540	-	547,540	544,768	2,772
	<u>1,279,638</u>	<u>1,312,000</u>	<u>( 32,362)</u>	<u>1,175,964</u>	<u>103,674</u>
<u>Vote 16</u>					
Sale of Surplus Equipment	57,462	58,000	( 538)	53,292	4,170
Sub-Lease Vancouver Office	7,200	9,600	( 2,400)	7,888	( 688)
Sale of Ordinances & Publications	8,895	-	8,895	6,644	2,251
	<u>73,557</u>	<u>67,600</u>	<u>5,957</u>	<u>67,824</u>	<u>5,733</u>
TOTAL RECOVERIES	<u>17,377,824</u>	<u>16,905,800</u>	<u>472,024</u>	<u>15,973,063</u>	<u>1,404,761</u>
<u>CONTRIBUTIONS FROM CANADA</u>					
Established Program Financing	4,467,000	4,466,000	( 1,000)	3,976,981	490,019
Special Contribution - Highway Maintenance	8,131,468	8,134,000	( 2,532)	7,224,930	906,538
	<u>12,598,468</u>	<u>12,600,000</u>	<u>( 1,532)</u>	<u>11,201,911</u>	<u>1,396,557</u>
<u>GRANTS FROM CANADA</u>					
Operating Deficit Grant	22,893,000	22,893,000	-	17,068,000	5,825,000
Grant-in-lieu of Income Tax	12,877,000	12,877,000	-	15,146,000	( 2,269,000)
General Development Agreement	-	-	-	400,000	( 400,000)
	<u>35,770,000</u>	<u>35,770,000</u>	<u>-</u>	<u>32,614,000</u>	<u>3,156,000</u>



GOVERNMENT OF YUKON  
 SCHEDULE OF REVENUE AND EXPENDITURE RECOVERIES  
 FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980 Actual</u>	<u>1980 Revised Estimate</u>	<u>Variance Actual Over (Under) Estimate</u>	<u>1979 Actual</u>	<u>1980/1979 Actual Increase (Decrease)</u>
<u>CAPITAL</u>					
<u>RECOVERED FROM CANADA AND OTHERS</u>					
Education					
Vocational School House Project	\$ 61,000	\$ 60,000	\$ 1,000	\$ 51,092	\$ 9,908
Municipal and Community Affairs					
Whitehorse Transit System	107,532	-	107,532	-	107,532
Dawson Water/Sewage Treatment	-	1,500,000	(1,500,000)	-	-
Community T.V. Contributions	-	-	-	10,721	( 10,721)
	<u>107,532</u>	<u>1,500,000</u>	<u>(1,392,468)</u>	<u>10,721</u>	<u>96,811</u>
Highways and Public Works					
M.O.T. Airports	45,245	45,300	( 55)	444,563	( 399,318)
Engineering Services Agreement	1,951,475	1,908,500	42,975	2,053,768	( 102,293)
	<u>1,996,720</u>	<u>1,953,800</u>	<u>42,920</u>	<u>2,498,331</u>	<u>( 501,611)</u>
Renewable Resources					
Parks Canada A.R.C.	-	30,000	( 30,000)	-	-
D.I.A.N.D.	-	4,600	( 4,600)	-	-
Subsidiary Agreement	-	408,400	( 408,400)	-	-
	<u>-</u>	<u>443,000</u>	<u>( 443,000)</u>	<u>-</u>	<u>-</u>
	<u>2,165,252</u>	<u>3,956,800</u>	<u>(1,791,548)</u>	<u>2,560,144</u>	<u>( 394,892)</u>
<u>CONTRIBUTION FROM CANADA</u>					
Highway Construction	2,796,447	2,917,000	( 120,553)	1,950,000	846,447
<u>GRANTS FROM CANADA</u>	<u>15,481,000</u>	<u>15,481,000</u>	<u>-</u>	<u>14,420,000</u>	<u>1,061,000</u>
<u>TOTAL</u>	<u>\$105,821,247</u>	<u>\$115,103,600</u>	<u>\$ (9,282,353)</u>	<u>\$98,903,626</u>	<u>\$6,917,621</u>



GOVERNMENT OF YUKON  
SUMMARY OF EXPENDITURES BY DEPARTMENTS  
FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
<u>Operations and Maintenance</u>			
Vote 1	Legislative Assembly \$ 731,926	\$ 897,750	\$ (165,824)
Vote 2	Administration Services 887,139	871,654	15,485
Vote 3	Education 18,655,456	16,466,683	2,188,773
Vote 4	Consumer and Corporate Affairs 1,331,548	628,473	703,075
Vote 5	Human Resources 4,895,809	4,308,407	587,402
Vote 6	Municipal and Community Affairs 4,150,378	3,598,065	552,313
Vote 7	Tourism and Economic Development 1,243,740	1,026,391	217,349
Vote 8	Justice 6,267,429	5,415,089	852,340
Vote 9	Highways & Public Works 18,965,558	17,820,045	1,145,513
Vote 10	Public Service Commission 1,111,812	959,918	151,894
Vote 11	Office of the Pipeline Co-ordinator 363,483	105,616	257,867
Vote 12	Finance 5,673,651	2,600,140	3,073,511
Vote 13	Information Resources 1,348,020	1,226,431	121,589
Vote 14	Renewable Resources 3,018,052	2,398,201	619,851
Vote 15	Health 12,657,060	11,885,505	771,555
Vote 16	Government Services 2,022,278	1,707,885	314,393
Vote 18	Yukon Housing Corp. 874,717	1,112,729	( 238,012)
Vote 19	Interest on Government of Canada Loans 1,410,193	1,158,690	251,503
	SUB TOTAL 85,608,249	74,187,672	11,420,577



SUMMARY OF EXPENDITURES BY DEPARTMENTS - Cont'd.

<u>Capital</u>	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Vote 3 Education	6,300,695	2,299,699	4,000,996
Vote 4 Consumer and Corporate Affairs	446,383	948	445,435
Vote 5 Human Resources	84,252	18,501	65,751
Vote 6 Municipal and Community Affairs	19,290,682	11,533,536	7,757,146
Vote 7 Tourism and Economic Development	105,004	28,668	76,336
Vote 8 Justice	124,809	81,843	42,966
Vote 9 Highways & Public Works	8,233,028	6,211,119	2,021,909
Vote 10 Emergency Measures Organization	-	209	(209)
Vote 11 Office of the Pipeline Co-ordinator	-	10,825	(10,825)
Vote 12 Finance	38,944	60,003	(21,059)
Vote 13 Information Resources	60,891	27,120	33,771
Vote 14 Renewable Resources	555,617	183,331	372,286
Vote 15 Health	183,323	91,538	91,785
Vote 16 Government Services	186,340	492,914	(306,574)
SUB TOTAL	35,609,968	21,040,254	14,569,714
GRAND TOTAL	\$ 121,218,217	\$ 95,227,926	\$ 25,990,291



## GOVERNMENT OF YUKON

SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES  
FOR THE YEAR ENDED MARCH 31, 1980

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
<b>VOTE 1</b>								
100	Yukon Legislative Assembly	\$ 538,300	\$ ( 28,900)	\$ 509,400	\$ 486,217	\$ 23,183	\$ -	\$ 23,183
110	Clerk of Assembly	309,600	( 44,800)	264,800	245,709	19,091	-	19,091
		<u>847,900</u>	<u>( 73,700)</u>	<u>774,200</u>	<u>731,926</u>	<u>42,274</u>	<u>-</u>	<u>42,274</u>
<b>VOTE 2</b>								
200	Executive Council	398,400	( 7,600)	390,800	398,157	( 7,357)	7,357	-
210	Office of the Commissioner	191,400	( 25,400)	166,000	164,302	1,698	-	1,698
224	Intergovernmental Affairs	139,300	( 4,200)	135,100	126,985	8,115	-	8,115
225	Land Claims	95,400	152,000	247,400	197,165	50,235	( 7,387)	42,848
240	Public Inquiries	100	-	100	-	100	-	100
250	Plebiscites	100	400	500	530	( 30)	30	-
		<u>824,700</u>	<u>115,200</u>	<u>939,900</u>	<u>887,139</u>	<u>52,761</u>	<u>-</u>	<u>52,761</u>
<b>VOTE 3</b>								
300	Administration	1,136,400	71,200	1,207,600	1,239,599	( 31,999)	-	( 31,999)
302	Schools - Curriculum Supplies and Salaries	8,258,000	( 28,500)	8,229,500	8,244,674	( 15,174)	-	( 15,174)
303	School Support	3,714,800	( 55,400)	3,659,400	3,745,811	( 86,411)	-	( 86,411)
304	French Language	148,400	( 15,500)	132,900	130,673	2,227	-	2,227
306	Teacher Training	272,700	-	272,700	299,753	( 27,053)	-	( 27,053)
307	Native Language	125,000	( 9,400)	115,600	120,254	( 4,654)	-	( 4,654)
309	Student Accommodation	195,400	( 7,000)	188,400	165,587	22,813	-	22,813
313	Special Education	745,000	22,500	767,500	766,927	573	-	573
314	Post Secondary Grants and Bursaries	400,000	56,700	456,700	407,700	49,000	-	49,000
315	Remedial Tutor	190,800	1,100	191,900	185,386	6,514	-	6,514
319	Recreation	633,500	41,000	674,500	698,343	( 23,843)	-	( 23,843)
320	Adult and Continuing Education	213,100	2,500	215,600	194,157	21,443	-	21,443
321	Yukon Vocational and Technical Training Centre	2,247,600	( 17,000)	2,230,600	2,222,365	8,235	-	8,235
322	Night School and Short Courses	76,900	1,000	77,900	91,019	( 13,119)	-	( 13,119)
325	Manpower	162,000	( 13,100)	148,900	143,207	5,693	-	5,693
	<b>TOTAL O &amp; M</b>	<u>18,519,600</u>	<u>50,100</u>	<u>18,569,700</u>	<u>18,655,455</u>	<u>( 85,755)</u>	<u>-</u>	<u>( 85,755)</u>



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
350	Miscellaneous School Equipment	\$ 94,000	\$ -	\$ 94,000	\$ 90,538	\$ 3,462	\$ -	\$ 3,462
351	School Ground Improvements	100,000	( 1,000)	99,000	101,767	( 2,767)	2,767	-
352	Renovations to Various Schools	350,000	( 220,000)	130,000	65,047	64,953	( 2,767)	62,186
353	Industrial Education Renovations	45,000	-	45,000	34,385	10,615	-	10,615
354	Program Change Equipment	10,000	( 10,000)	-	-	-	-	-
355	Public Address Systems Replace- ment	30,000	33,000	63,000	28,532	34,468	( 2,640)	31,828
356	School Security Surveillance	-	63,700	63,700	66,340	( 2,640)	2,640	-
360	Watson Lake Elementary School	1,670,000	320,600	1,990,600	1,930,450	60,150	( 51,349)	8,801
365	Watson Lake Secondary School	669,000	158,800	827,800	879,149	( 51,349)	51,349	-
370	Haines Junction School Addition	1,500,000	918,900	2,418,900	2,359,401	59,499	-	59,499
375	Faro School Addition	900,000	63,500	963,500	578,596	384,904	-	384,904
380	Vocational Centre Equipment	55,000	13,500	68,500	66,266	2,234	-	2,234
381	Vocational Centre House Project	60,000	-	60,000	62,949	( 2,949)	2,949	-
382	Vocational Centre Renovations	30,000	24,600	54,600	32,529	22,071	( 2,949)	19,122
383	Whitehorse Junior Secondary .School	-	100,000	100,000	-	100,000	-	100,000
384	Carmacks School Renovations Addition	-	30,000	30,000	-	30,000	-	30,000
385	Pelly Crossing School	-	50,000	50,000	4,747	45,253	-	45,253
386	Y.V.T.T.C. Facility	-	50,000	50,000	-	50,000	-	50,000
388	Y.V.T.T.C. Cafeteria Extension	-	5,000	5,000	-	5,000	-	5,000
TOTAL CAPITAL		5,513,000	1,600,600	7,113,600	6,300,696	812,904	-	812,904
		24,032,600	1,650,700	25,683,300	24,956,151	727,149	-	727,149
<b>VOTE 4</b>								
400	Consumer and Corporate Affairs	661,100	( 4,000)	657,100	611,253	45,847	( 192)	45,655
410	Medical Profession Ordinance	100	2,900	3,000	2,477	523	-	523
420	Legal Profession Ordinance	100	200	300	492	( 192)	192	-
430	Whitehorse Credit Union	-	800,000	800,000	717,326	82,674	-	82,674
TOTAL O & M		661,300	799,100	1,460,400	1,331,548	128,852	-	128,852
450	Whitehorse Credit Union Building	-	450,000	450,000	446,383	3,617	-	3,617
TOTAL CAPITAL		-	450,000	450,000	446,383	3,617	-	3,617
		661,300	1,249,100	1,910,400	1,777,931	132,469	-	132,469



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
<b>VOTE 5</b>								
530	Administration	\$ 1,363,200	\$ ( 2,800)	\$ 1,360,400	\$ 1,354,527	\$ 5,873	\$ -	\$ 5,873
531	Child Welfare Services	955,300	( 57,900)	897,400	894,486	2,914	-	2,914
532	Social Assistance	1,007,600	103,100	1,110,700	1,196,070	( 85,370)	-	( 85,370)
533	Day Care	20,000	( 5,000)	15,000	9,131	5,869	-	5,869
534	Grants	57,300	40,000	97,300	86,345	10,955	-	10,955
535	Children's Group Homes	46,200	2,400	48,600	53,189	( 4,589)	-	( 4,589)
536	Youth Services Centres and Senior Citizen Facilities	1,288,300	( 35,100)	1,253,200	1,235,761	17,439	-	17,439
537	Pioneer Utility Grant	61,500	1,500	63,000	66,300	( 3,300)	-	( 3,300)
	<b>TOTAL O &amp; M</b>	<b>4,799,400</b>	<b>46,200</b>	<b>4,845,600</b>	<b>4,895,809</b>	<b>( 50,209)</b>	<b>-</b>	<b>( 50,209)</b>
550	Furniture and Equipment	49,000	-	49,000	49,045	( 45)	45	-
551	Recreation Equipment	16,000	-	16,000	15,588	412	-	412
552	Renovations to Macauley and MacDonald Lodges	30,000	-	30,000	19,619	10,381	( 45)	10,336
	<b>TOTAL CAPITAL</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>84,252</b>	<b>10,748</b>	<b>-</b>	<b>10,748</b>
		<b>4,894,400</b>	<b>46,200</b>	<b>4,940,600</b>	<b>4,980,061</b>	<b>( 39,461)</b>	<b>-</b>	<b>( 39,461)</b>
<b>VOTE 6</b>								
600	Administration	151,300	13,100	164,400	178,761	( 14,361)	-	( 14,361)
601	Community Planning and Land Disposal	245,000	( 36,000)	209,000	206,779	2,221	-	2,221
602	Protective Services	489,200	7,000	496,200	498,022	( 1,822)	-	( 1,822)
603	Assessment Services	276,600	( 29,200)	247,400	255,616	( 8,216)	-	( 8,216)
605	Municipal Services	2,920,200	32,200	2,952,400	3,011,200	( 58,800)	-	( 58,800)
	<b>TOTAL O &amp; M</b>	<b>4,082,300</b>	<b>( 12,900)</b>	<b>4,069,400</b>	<b>4,150,378</b>	<b>( 80,978)</b>	<b>-</b>	<b>( 80,978)</b>
650	Roads, Streets, Sidewalks	150,000	( 50,000)	100,000	90,790	9,210	-	9,210
651	Local Services	100,000	-	100,000	75,934	24,066	-	24,066
652	Fire Equipment	50,000	-	50,000	47,029	2,971	-	2,971
653	Faro Airport Telephone Service	-	17,500	17,500	1,930	15,570	-	15,570
654	Insect Control Equipment	-	11,900	11,900	11,850	50	-	50
655	Community Assistance	3,416,000	523,000	3,939,000	3,725,978	213,022	-	213,022



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
660	Whitehorse Sewage Treatment	\$ 200,000	\$ -	\$ 200,000	\$ 72,328	\$ 127,672	\$ -	\$ 127,672
665	Dawson Water/Sewage Treatment	6,608,000	932,500	7,540,500	6,335,092	1,205,408	-	1,205,408
670	Whitehorse Escarpment Control	690,000	( 390,000)	300,000	296,039	3,961	-	3,961
675	Land Development	7,500,000	1,827,000	9,327,000	8,633,713	693,287	-	693,287
	TOTAL CAPITAL	18,714,000	2,871,900	21,585,900	19,290,683	2,295,217	-	2,295,217
		22,796,300	2,859,000	25,655,300	23,441,061	2,214,239	-	2,214,239
<b>VOTE 7</b>								
700	Administration	-	43,300	43,300	43,670	( 370)	370	-
702	Tourism	924,100	( 13,500)	910,600	884,977	25,623	( 7,236)	18,387
705	Economic Research and Planning	273,300	( 45,700)	227,600	234,466	( 6,866)	6,866	-
706	Special ARDA	-	127,000	127,000	80,627	46,373	-	46,373
	TOTAL O & M	1,197,400	111,100	1,308,500	1,243,740	64,760	-	64,760
750	Tourist Attraction Contributions	30,000	-	30,000	30,000	-	-	-
751	Dawson City Information Centre	-	5,000	5,000	520	4,480	-	4,480
755	Dawson Museum and Historical Society	-	14,000	14,000	14,000	-	-	-
760	Tourism Development Project Planning	-	50,000	50,000	60,484	( 10,484)	-	( 10,484)
	TOTAL CAPITAL	30,000	69,000	99,000	105,004	( 6,004)	-	( 6,004)
		1,227,400	180,100	1,407,500	1,348,744	58,756	-	58,756
<b>VOTE 8</b>								
800	Legal Services	447,200	( 1,600)	445,600	421,142	24,458	( 4,492)	19,966
801	Court Systems Branch	861,700	47,900	909,600	851,424	58,176	-	58,176
802	Legal Aid	122,100	26,700	148,800	153,292	( 4,492)	4,492	-
803	Police Service Agreement	2,885,000	( 228,500)	2,656,500	2,656,067	433	-	433
804	Criminal Injuries Compensation	100	56,600	56,700	9,897	46,803	-	46,803
805	Court Worker Program	80,400	-	80,400	78,363	2,037	-	2,037
806	Administration	319,400	25,700	345,100	304,596	40,504	( 17,860)	22,644



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
807	Native Special Constable	\$ 40,000	\$ 31,800	\$ 71,800	\$ 89,660	\$( 17,860)	\$ 17,860	\$ -
808	Corrections Branch	1,889,700	( 130,800)	1,758,900	1,702,988	55,912	-	55,912
	TOTAL O & M	6,645,600	( 172,200)	6,473,400	6,267,429	205,971	-	205,971
850	Corrections Equipment	70,000	( 33,000)	37,000	27,095	9,905	( 813)	9,092
851	Whitehorse Correctional Institute Renovations	238,000	100,000	338,000	72,604	265,396	-	265,396
853	V.H.F. Radio	-	2,000	2,000	2,342	( 342)	342	-
855	Court Reporting Equipment	18,000	( 1,400)	16,600	17,071	( 471)	471	-
856	Court Room Furnishing	7,000	( 1,000)	6,000	5,696	304	-	304
	TOTAL CAPITAL	333,000	66,600	399,600	124,808	274,792	-	274,792
		6,978,600	( 105,600)	6,873,000	6,392,237	480,763	-	480,763
<b>VOTE 9</b>								
900	Administration	942,800	16,200	959,000	964,751	( 5,751)	5,751	-
901	Building Maintenance	904,100	30,500	934,600	949,691	( 15,091)	15,091	-
902	Highway Maintenance	17,337,400	( 246,700)	17,090,700	16,715,982	374,718	( 3,336)	371,382
903	Weigh Scales	65,000	-	65,000	68,336	( 3,336)	3,336	-
905	Third Party Services	228,000	( 38,000)	190,000	155,842	34,158	-	34,158
906	Northern Exploration Facilities	60,000	65,000	125,000	101,910	23,090	-	23,090
910	Office Accommodation	-	9,200	9,200	( 23,393)	32,593	( 20,842)	11,751
915	V.H.F. System	71,700	-	71,700	32,440	39,260	-	39,260
	TOTAL O & M	19,609,000	( 163,800)	19,445,200	18,965,559	479,641	-	479,641
2950	Road Equipment	100,000	365,000	465,000	246,390	218,610	-	218,610
2951	Sundry Equipment	60,000	10,000	70,000	68,555	1,445	-	1,445
2952	Garage Tools and Equipment	12,000	2,000	14,000	14,036	( 36)	36	-
2953	Building Contingency Fund	100,000	( 14,000)	86,000	60,484	25,516	-	25,516
2954	Pre Engineering Territorial Projects	100,000	81,500	181,500	121,169	60,331	( 42,787)	17,544
2955	Sign Paint Shop Equipment	1,000	-	1,000	897	103	-	103
2956	Insulating Schools	182,000	( 82,000)	100,000	79,469	20,531	-	20,531
2957	Whitehorse Building Partitions	-	-	-	( 1,240)	1,240	-	1,240
2958	Mayo Seaplane Docks	-	1,000	1,000	971	29	-	29
2959	Pelly River Foot Bridge	-	65,000	65,000	64,468	532	-	532
2960	Tagish Bridge	2,600,000	482,000	3,082,000	3,102,362	( 20,362)	20,362	-



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
2965	Pre-engineering Federal Projects	\$ 150,000	\$ -	\$ 150,000	\$ 164,309	\$ ( 14,309)	\$ 14,309	\$ -
2966	Miscellaneous and Minor Projects	50,000	-	50,000	7,969	42,031	( 37,856)	4,175
2967	Carmacks Yukon River Bridge Sidewalk	120,000	65,000	185,000	178,384	6,616	-	6,616
2970	Reconstruction Klondike Highway (52-72)	1,680,000	( 925,000)	755,000	753,127	1,873	-	1,873
2971	Reconstruction Klondike Highway (29-35)	-	477,000	477,000	476,757	243	-	243
2972	Reconstruction Klondike Highway (49-52)	-	300,000	300,000	299,529	471	-	471
2975	Reconstruction Boundary Road (38-52)	1,000,000	( 290,000)	710,000	712,621	( 2,621)	2,621	-
2980	Carcross Skagway Road Reconstruction	-	1,152,000	1,152,000	1,194,787	( 42,787)	42,787	-
2981	Carcross Skagway Road Surfacing	-	247,000	247,000	137,660	109,340	( 107,468)	1,872
2982	Carcross Skagway Road Grade Improvements	-	217,000	217,000	216,664	336	-	336
2983	Carcross Skagway Road Crushing and Stockpiling	-	176,000	176,000	283,468	( 107,468)	107,468	-
2985	Teslin Airport Crushing and Stockpiling	-	18,900	18,900	19,080	( 180)	180	-
2986	Old Crow Airport - Meteorological Site	-	4,500	4,500	4,574	( 74)	74	-
2987	Old Crow Airport Runway and Apron Overlay	-	18,300	18,300	18,574	( 274)	274	-
2988	Exhaust Systems	-	35,000	35,000	-	35,000	-	35,000
2989	V.H.F. System	-	8,000	8,000	7,963	37	-	37
2990	Road Equipment (80/81)	-	2,000	2,000	-	2,000	-	2,000
2991	Culverts - South Canal Road	-	290,000	290,000	-	290,000	-	290,000
TOTAL CAPITAL		6,155,000	2,706,200	8,861,200	8,233,027	628,173	-	628,173
		25,764,000	2,542,400	28,306,400	27,198,586	1,107,814	-	1,107,814
<b>VOTE 10</b>								
1000	Public Service Commission	988,300	52,000	1,040,300	1,111,812	( 71,512)	-	( 71,512)



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
<u>VOTE 11</u>								
1100	Office of the Pipeline Co-ordinator	\$ 348,400	\$ 30,000	\$ 378,400	\$ 363,483	\$ 14,917	\$ -	\$ 14,917
<u>VOTE 12</u>								
1200	Treasury	1,158,100	( 68,500)	1,089,600	960,671	128,929	-	128,929
1206	Insurance	325,600	63,000	388,600	449,746	( 61,146)	-	( 61,146)
1206	Electric Rate Equalization	715,000	-	715,000	785,940	( 70,940)	-	( 70,940)
1208	Heating Fuel Equalization	10,000	800	10,800	10,373	427	-	427
1209	Home Owners' Grants	485,000	30,200	515,200	519,036	( 3,836)	-	( 3,836)
1210	Prior Years' Adjustments	-	12,000	12,000	1,006,241	( 994,241)	-	( 994,241)
1211	Doubtful Accounts	-	10,000	10,000	5,725	4,275	-	4,275
1212	Dawson City Flood	-	2,101,200	2,101,200	1,932,581	168,619	-	168,619
1213	Cash Lost to Theft	-	1,100	1,100	1,224	( 124)	-	( 124)
1214	Remission of Revenue and Recoveries	-	-	-	2,115	( 2,115)	-	( 2,115)
	TOTAL O & M	2,693,700	2,149,800	4,843,500	5,673,652	( 830,152)	-	( 830,152)
1250	Liquor Warehouse/Stores Equipment	40,000	-	40,000	38,943	1,057	-	1,507
	TOTAL CAPITAL	40,000	-	40,000	38,943	1,057	-	1,507
		2,733,700	2,149,800	4,883,500	5,712,595	( 829,095)	-	( 829,095)
<u>VOTE 13</u>								
1300	Administration	108,100	4,900	113,000	112,415	585	-	585
1310	Libraries	573,800	28,100	601,900	601,474	426	-	426
1320	Yukon Archives and Records Services	552,500	77,900	630,400	634,131	( 3,731)	-	( 3,731)
	TOTAL O & M	1,234,400	110,900	1,345,300	1,348,020	( 2,720)	-	( 2,720)



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
1350	Library Equipment and Renovations	\$ 16,000	\$ -	\$ 16,000	\$ 14,593	\$ 1,407	\$ ( 298)	\$ 1,109
1351	Community Information Centre	13,000	-	13,000	13,000	-	-	-
1352	Central Microfilm Program	28,000	-	28,000	28,219	( 219)	219	-
1353	Phototechnician - Camera	5,000	-	5,000	5,079	( 79)	79	-
	TOTAL CAPITAL	62,000	-	62,000	60,891	1,109	-	1,109
		1,296,400	110,900	1,407,300	1,408,911	( 1,611)	-	( 1,611)
<b>VOTE 14</b>								
1400	Administration	129,100	3,400	132,500	136,957	( 4,457)	4,457	-
1401	Parks	773,200	271,900	1,045,100	945,078	100,022	( 41,452)	58,570
1410	Resource Planning	208,300	70,700	279,000	270,765	8,235	( 4,457)	3,778
1420	Wildlife	1,403,600	220,200	1,623,800	1,665,252	( 41,452)	41,452	-
	TOTAL O & M	2,514,200	566,200	3,080,400	3,018,052	62,348	-	62,348
1450	Campground and Rest Stop Development	100,000	( 100,000)	-	74	( 74)	74	-
1451	Historic Sites Development	30,000	15,000	45,000	38,794	6,206	-	6,206
1452	Campground Rehabilitation	-	7,500	7,500	7,242	258	-	258
1455	Kusawa Lake Campground	60,000	72,500	132,500	160,127	( 27,627)	27,627	-
1460	Lapie River Campground	29,000	( 9,200)	19,800	19,825	( 25)	25	-
1465	Dempster Highway Campground	33,000	( 13,400)	19,600	18,777	823	-	823
1470	Resource Planning Equipment	6,000	4,600	10,600	23,195	( 12,595)	12,595	-
1475	Wildlife Equipment	73,000	-	73,000	75,724	( 2,724)	2,724	-
1476	V.H.F. Communication Equipment	18,000	-	18,000	17,769	231	-	231
1477	Wildlife Workshop Storage Areas	60,000	-	60,000	47,615	12,385	-	12,385
1480	Congdon Creek	-	52,000	52,000	44,131	7,869	-	7,869
1481	Marsh Lake	-	58,000	58,000	59,097	( 1,097)	1,097	-
1483	Campground Workshop	-	350,000	350,000	36,919	313,081	( 44,470)	268,611
1484	Parks Signs	-	6,000	6,000	6,328	( 328)	328	-
	TOTAL CAPITAL	409,000	443,000	852,000	555,617	296,383	-	296,383
		2,923,200	1,009,200	3,932,400	3,573,669	358,731	-	358,731



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
<b>VOTE 15</b>								
1500	Disease Control	\$ 157,400	\$ 27,000	\$ 184,400	\$ 187,966	\$( 3,566)	\$ -	\$( 3,566)
1501	Mental Health	183,200	33,600	216,800	213,067	3,733	-	3,733
1502	General Health Services	664,600	97,000	761,600	667,494	94,106	-	94,106
1504	Subsidized Medical Travel	260,400	80,000	340,400	366,056	( 25,656)	-	( 25,656)
1505	Alcoholism and Drug Abuse	381,000	-	381,000	348,079	32,921	-	32,921
1506	Detoxification Centre	181,000	36,200	217,200	220,179	( 2,979)	-	( 2,979)
1507	Rehabilitation Services	753,500	58,700	812,200	768,716	43,484	-	43,484
1510	Administration	455,100	4,700	459,800	434,893	24,907	-	24,907
1511	Ambulance Services	379,600	40,000	419,600	416,916	2,684	-	2,684
1515	Y.H.I.S.	5,901,000	280,000	6,181,000	6,205,295	( 24,295)	-	( 24,295)
1525	Y.H.C.I.P.	2,368,900	138,000	2,506,900	2,828,399	( 321,499)	-	( 321,499)
	<b>TOTAL O &amp; M</b>	<b>11,685,700</b>	<b>795,200</b>	<b>12,480,900</b>	<b>12,657,060</b>	<b>( 176,160)</b>	<b>-</b>	<b>( 176,160)</b>
1550	Detox Centre Equipment	6,000	-	6,000	2,969	3,031	-	3,031
1551	Detox Centre Renovations	-	11,600	11,600	9,715	1,885	-	1,885
1555	Northern Health Services Construction	131,000	( 37,000)	94,000	133,078	( 39,078)	39,078	-
1560	Northern Health Services Equipment Replacement	35,000	51,000	86,000	37,561	48,439	( 39,078)	9,361
1566	Ambulance Equipment	-	35,000	35,000	-	35,000	-	35,000
	<b>TOTAL CAPITAL</b>	<b>172,000</b>	<b>60,600</b>	<b>323,600</b>	<b>183,323</b>	<b>49,277</b>	<b>-</b>	<b>49,277</b>
		<b>18,857,700</b>	<b>855,800</b>	<b>12,713,500</b>	<b>12,840,383</b>	<b>( 126,883)</b>	<b>-</b>	<b>( 126,883)</b>
<b>VOTE 16</b>								
1600	Administration	-	42,600	42,600	41,397	1,203	-	1,203
1601	Data Systems and Computer Services	440,200	( 24,400)	415,800	423,770	( 7,970)	7,970	-
1602	Supply and Services	1,130,200	72,900	1,203,100	1,163,530	39,570	( 7,970)	31,600
1603	Public Affairs Bureau	388,300	( 900)	387,400	383,383	4,017	-	4,017
1616	Revolving Fund Write-off	-	11,800	11,800	10,198	1,602	-	1,602
	<b>TOTAL O &amp; M</b>	<b>1,958,700</b>	<b>102,000</b>	<b>2,060,700</b>	<b>2,022,278</b>	<b>38,422</b>	<b>-</b>	<b>38,422</b>



SCHEDULE OF LEGISLATIVE APPROPRIATIONS, EXPENDITURES AND UNEXPENDED BALANCES...

Vote	Program	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Preliminary (Over)Under Expenditure	Transfer of Allotment	Final (Over)Under Expenditure
1650	Furniture and Office Equipment	\$ 125,000	\$ 16,000	\$ 141,000	\$ 142,729	\$( 1,729)	\$ 1,729	\$ -
1651	Supply and Services Equipment	5,000	-	5,000	2,727	2,273	( 1,747)	526
1653	Supply and Services Warehouse	-	25,300	25,300	25,318	( 18)	18	-
1655	Public Affairs Bureau Equipment	18,000	( 2,000)	16,000	15,566	434	-	434
	TOTAL CAPITAL	148,000	39,300	187,300	186,340	960	-	960
		2,106,700	141,300	2,248,000	2,208,618	39,382	-	39,382
<u>VOTE 18</u>								
1800	Subsidy	1,315,200	53,800	1,369,000	874,717	494,283	-	494,283
<u>VOTE 19</u>								
1900	Interest	1,380,000	40,000	1,420,000	1,410,193	9,807	-	9,807
1902	Principal	4,025,000	105,000	4,130,000	4,126,843	3,157	-	3,157
		5,405,000	145,000	5,550,000	5,537,036	12,964	-	12,964
<u>VOTE 29</u>								
2983	Loans to the City of Whitehorse	2,140,000	-	2,140,000	2,170,221	( 30,221)	30,221	-
2985	Loans to the City of Dawson	60,000	-	60,000	60,000	-	-	-
2990	Land Development	2,800,000	-	2,800,000	2,769,779	30,221	( 30,221)	-
		5,000,000	-	5,000,000	5,000,000	-	-	-
	GRAND TOTAL	\$ 122,001,800	\$ 13,011,200	\$135,013,000	\$130,345,060	\$ 4,667,940	-	\$ 4,667,940



## GOVERNMENT OF YUKON

## TERRITORIAL GARAGE OPERATIONS

## SCHEDULE OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Goods Consumed			
Parts and Materials	\$ 1,304,482	\$ 973,853	\$ 330,629
Gasoline, Diesel and Lubricants	440,497	401,882	38,615
	<u>1,744,979</u>	<u>1,375,735</u>	<u>369,244</u>
Cost of Goods Consumed			
Inventory, Opening			
Parts and Materials	373,229	304,862	68,367
Gasoline, Diesel and Lubricants	62,257	60,279	1,978
Containers	897	897	-
	<u>436,383</u>	<u>366,038</u>	<u>70,345</u>
Purchases			
Parts and Materials	1,322,904	1,042,220	280,684
Gasoline, Diesel and Lubricants	459,654	403,860	55,794
	<u>2,218,941</u>	<u>1,812,118</u>	<u>406,823</u>
Inventory, Closing			
Parts and Materials	391,651	373,229	18,422
Gasoline, Diesel and Lubricants	81,414	62,257	19,157
Containers	897	897	-
	<u>473,962</u>	<u>436,383</u>	<u>37,579</u>
	<u>1,744,979</u>	<u>1,375,735</u>	<u>369,244</u>
Gross Profit from Goods Consumed	-	-	-
Labour - Garage mechanics at \$28.00 per hour (\$27.00 per hours 1978/79)	2,043,375	1,910,990	132,385
Operating Expenses			
Salaries, Wages & Fringe Benefits	1,736,337	1,556,872	179,465
Utilities	88,634	94,527	( 5,893)
Shop and Miscellaneous	97,737	135,037	( 37,300)
Travel and Subsistence	46,596	31,026	15,570
Communications	24,474	21,585	2,889
	<u>1,993,778</u>	<u>1,839,047</u>	<u>154,731</u>
Profit (Loss) From Operations	49,597	71,943	( 22,346)
Surplus (Deficit) To Machine Operations	\$ 49,597	\$ 71,943	\$( 22,346)



GOVERNMENT OF YUKON  
 SCHEDULE OF CENTRAL STORES REVOLVING FUND  
 FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Goods Requisitioned from Stores	\$ 670,334	\$ 621,828	\$ 48,506
<hr/>			
Cost of Goods Requisitioned			
Inventory, Opening	401,064	444,286	( 43,222)
Purchases	679,906	578,606	101,300
	<hr/> 1,080,970	<hr/> 1,022,892	<hr/> 58,078
Inventory, Closing	410,636	401,064	9,572
	<hr/> 670,334	<hr/> 621,828	<hr/> 48,506
<hr/>			
Surplus to Revenue	\$ -	\$ -	\$ -
<hr/> <hr/>			



GOVERNMENT OF YUKON  
 SCHEDULE OF DUST PALLIATIVES REVOLVING FUND  
 FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Palliatives Consumed	\$ 1,967,660	\$ 1,821,654	\$ 146,006
Cost of Goods Consumed			
Opening Inventory	792,591	1,078,860	(286,269)
Purchases	2,005,603	1,535,385	470,218
	<u>2,798,194</u>	<u>2,614,245</u>	183,949
Less: Closing Inventory	830,534	792,591	37,943
	<u>1,967,660</u>	<u>1,821,654</u>	146,006
Surplus to Revenue	\$ -	\$ -	\$ -



## GOVERNMENT OF YUKON

## SCHEDULE OF CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 1980

	<u>1980</u>	<u>1979</u>	<u>Increase (Decrease)</u>
Public Buildings, Including Land and Furnishings	\$62,331,046	\$55,934,073	\$ 6,396,973
Other	5,644,489	5,096,923	547,566
	<u>67,975,535</u>	<u>61,030,996</u>	<u>6,944,539</u>
Road Equipment	9,853,646	7,985,142	1,868,504
Less: Accumulated Depreciation	5,292,676	4,609,388	683,288
	<u>4,560,970</u>	<u>3,375,754</u>	<u>1,185,216</u>
Total Capital Assets	<u>\$72,536,505</u>	<u>\$64,406,750</u>	<u>\$ 8,129,755</u>



GOVERNMENT OF YUKON  
SCHEDULE OF DELETIONS OF PROPERTY TAXES  
AND ACCOUNTS RECEIVABLE

FOR THE YEAR ENDED MARCH 31, 1980

Accounts Receivable

K. Brown	\$ 115
J. Bruno	122
J. Bruneau	244
M. Blair	141
G. Karrens	156
T. McAllian	123
C. McIntosh	117
C. Nix	203
B. Richer	157
C. Wagner	121
Miscellaneous Accounts less than \$100	<u>6,138</u>
	7,637

Less: Recovery of account  
previously written-off

K. Kearle	( 365)	\$ 7,272
-----------	--------	----------

Property Taxes

G. Dobson	<u>3,287</u>
-----------	--------------

Total Write-offs per Section 12 F.A.O. 10,559

Provision for Doubtful Accounts

Accounts Receivable

1980 Allowance	\$ 28,241
1979 Allowance	<u>36,335</u>
	\$ ( 8,094)

Property Taxes

1980 Allowance	\$ 128,416
1979 Allowance	<u>125,156</u>

\$ 3,260	<u>( 4,834)</u>
----------	-----------------

Total Provision

\$ 5,725



GOVERNMENT OF YUKON  
 SCHEDULE OF REMISSION OF REVENUES AND RECOVERIES  
 FOR THE YEAR ENDED MARCH 31, 1980

Legal Professions Registration Fees

Edmund Louis Schofield	\$ 400
Jim Almstrom	<u>400</u>

\$ 800

Legal Annual Practice Fees

Edmund Louis Schofield	\$ 200
Jim Almstrom	<u>200</u>

400

Public Administrator's Fees

Estate of Donald William Crawford, Deceased	\$ 410
Estate of Melvin McElwain, Deceased	<u>505</u>

915

\$ 2,115



GOVERNMENT OF YUKON  
 SCHEDULE OF PUBLIC PROPERTY, STORES AND MATERIALS DELETED  
 FOR THE YEAR ENDED MARCH 31, 1980

Public Buildings Including Land	\$ 16,985	
Furniture and Office Equipment	313,712	
Garage Equipment and Tools	<u>4,206</u>	\$334,903
Road Equipment		104,833
Departmental Vehicles	63,499	
Government Vehicles in Pool	3,376	
Sundry Equipment	<u>41,348</u>	108,223
Central Stores		10,197
Less: Recovered From Sale During Year		
Road Equipment	82,304	
Buildings and Other	<u>57,461</u>	139,765
		\$697,921
		<u><u>        </u></u>



GOVERNMENT OF YUKON  
 SCHEDULE OF GRANTS AND CONTRIBUTIONS PAID  
 FOR THE YEAR ENDED MARCH 31, 1980

Administrative Services		
Canada West Foundation	\$ 2,500	
J.G. Diefenbaker Center	<u>5,000</u>	\$ 7,500
Education		
French Language Program	4,556	
Yukon Association for the Mentally Retarded	31,392	
Post Secondary Grants and Bursaries	351,940	
Community Programs	126,316	
Arctic and Canada Winter Games	75,415	
Sports Training Projects	7,331	
Friendship Centre	52,000	
T.E.S.T.	15,000	
Sports Advisory Committee	86,501	
Cultural Advisory Committee	37,431	
Boy Scouts & Girl Guides Advisory Committee	<u>7,445</u>	795,327
Human Resources		
Grants to Social Services Agencies	86,345	
Pioneer Utility Grants	<u>66,300</u>	152,645
Municipal and Community Affairs		
Municipal Services	62,132	
Grants-in-lieu of Taxes		
City of Whitehorse	580,793	
City of Dawson	31,360	
Town of Faro	19,319	
Per Capita Grants		
City of Whitehorse	538,440	
City of Dawson	38,548	
Town of Faro	67,760	
L.I.D. Grants		
Watson Lake	227,000	
Teslin	145,000	
Mayo	161,000	
Haines Junction	134,980	
Clean-up Campaign	2,693	
Community Assistance - Dawson	<u>14,054</u>	2,023,079



SCHEDULE OF GRANTS AND CONTRIBUTIONS PAID - Cont'd.

Tourism and Economic Development			
Tourism	\$	20,000	
Economic Research & Planning		3,000	
Special ARDA Projects		80,627	
Tourist Attraction Contributions		30,000	
Dawson City Museum		<u>14,000</u>	\$ 147,627
Highways & Public Works			
Northern Exploration Facilities			101,910
Finance			
Home Owners' Grants			456,298
Information Resources			
Boreal Institute		6,000	
Library Grants to Communities and Schools		<u>52,050</u>	58,050
Health			
Crossroads Society			83,000
Capital Projects			
Roads, Streets, Sidewalks - Watson Lake		12,000	
Local Services - Haines Junction		2,311	
Fire Equipment		5,330	
Community Assistance Program			
City of Dawson	\$	309,598	
Town of Faro		205,556	
Haines Junction L.I.D.		15,515	
Mayo L.I.D.		6,365	
Teslin L.I.D.		1	
City of Whitehorse		<u>1,982,587</u>	2,519,622
Dawson Water/Sewer Treatment		11,744	
Whitehorse Sewage Treatment		72,328	
Whitehorse Escarpment Control		<u>187,210</u>	<u>2,810,545</u>
			<u>\$6,635,981</u>



Report to the  
Commissioner of the Yukon Territory  
on the examination of the  
accounts and financial statements of the  
YUKON HOUSING CORPORATION  
for the year ended March 31, 1980





AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

The Commissioner  
Government of the Yukon Territory  
Whitehorse, Y.T.

I have examined the balance sheet of the Yukon Housing Corporation as at March 31, 1980 and the statements of expense, equity, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1980 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Rhéal Chablain".

Senior Deputy Auditor General  
for: Auditor General of Canada

Ottawa, Ontario  
June 13, 1980



YUKON HOUSING CORPORATION  
(Established by the Housing Corporation Ordinance)

Balance Sheet  
as at March 31, 1980

<u>ASSETS</u>		<u>1980</u>	<u>1979</u>	<u>LIABILITIES</u>		<u>1980</u>	<u>1979</u>
Current				Current			
Cash	\$	12,855	\$ 543,880	Outstanding cheques in excess of cash in bank	\$	173,827	\$ -
Accounts receivable:				Accounts payable		237,612	227,746
Canada Mortgage and Housing Corporation		287,430	348,698	Accrued interest		335,946	362,771
Rentals less allowance for doubtful accounts		49,084	51,200	Contractors' holdbacks and security deposits		228,015	24,125
Department of Indian Affairs and Northern Development		32,123	152,458	Deposits on sale agreements		3,747	2,072
Other		157,839	26,878	Current portion of long-term debt		<u>36,667</u>	<u>35,728</u>
Houses for sale, at cost						1,015,814	652,442
Government employees' housing plan		<u>445,668</u>	<u>97,231</u>	Long-term debt (Note 7)			
		984,999	1,220,345	Canada Mortgage and Housing Corporation		<u>4,746,308</u>	<u>5,114,734</u>
Investment in Land and Housing Projects - Schedule 1		10,529,752	10,156,028			5,762,122	5,767,176
		<u>                    </u>	<u>                    </u>				
		<u>\$ 11,514,751</u>	<u>\$ 11,376,373</u>	<u>EQUITY</u>			
				Government of the Yukon Territory		<u>5,752,629</u>	<u>5,609,197</u>
						<u>\$ 11,514,751</u>	<u>\$ 11,376,373</u>

The accompanying notes and schedules are an integral part of the financial statements.

Approved:

Approved by the Board:

  
General Manager

  
Chairman



YUKON HOUSING CORPORATION

Statement of Expense  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
Expense		
Programs (Note 4 and Schedule 2)		
Rental-purchase, apartments and senior citizens' housing	\$ 806,375	\$ 750,003
Property management - staff accommodation	298,731	318,624
Rent supplement	154,532	108,023
Low rental family housing	119,039	166,304
Other	<u>12,183</u>	<u>3,783</u>
	1,390,860	1,346,737
Less: bank interest	22,597	-
gain on investments	<u>9,280</u>	<u>6,710</u>
	<u>1,358,983</u>	<u>1,340,027</u>
Administration		
Salaries and employee benefits	382,033	376,826
Travel	70,234	63,303
Office expense	68,689	66,668
Other	<u>19,313</u>	<u>15,970</u>
	540,269	522,767
Less administrative fee - staff accommodation	<u>50,925</u>	<u>54,000</u>
	<u>489,344</u>	<u>468,767</u>
	<u>1,848,327</u>	<u>1,808,794</u>
Expenditure recoveries (Note 6)		
Canada Mortgage and Housing Corporation	454,665	371,505
Department of Indian Affairs & Northern Development	<u>107,094</u>	<u>152,458</u>
	<u>561,759</u>	<u>523,963</u>
Net expense for the year	<u>\$ 1,286,568</u>	<u>\$ 1,284,831</u>

The accompanying notes and schedules are an integral part of the financial statements.



YUKON HOUSING CORPORATION

Statement of Equity  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
Equity at beginning of the year	\$ 5,609,197	\$ 5,885,559
Grant and advances provided by the Government of the Yukon Territory	<u>1,430,000</u>	<u>1,135,000</u>
	7,039,197	7,020,559
Value of assets returned to the Government of the Yukon Territory	<u>-</u>	<u>126,531</u>
	7,039,197	6,894,028
Net expense for the year	<u>1,286,568</u>	<u>1,284,831</u>
Equity at end of the year (Note 5)	<u>\$ 5,752,629</u>	<u>\$ 5,609,197</u>

The accompanying notes and schedules are an integral part of the financial statements.



YUKON HOUSING CORPORATION

Statement of Changes in Financial Position  
for the year ended March 31, 1980.

	<u>1980</u>	<u>1979</u>
Funds provided		
Grant and advances provided by the Government of the Yukon Territory	\$ 1,430,000	\$ 1,135,000
Proceeds on sale of investments	<u>809,240</u>	<u>343,357</u>
	<u>2,239,240</u>	<u>1,478,357</u>
Funds applied		
Operations		
Net expense for the year	1,286,568	1,284,831
Less (add) items not requiring an outlay of funds:		
Depreciation and amortization	164,538	163,004
Gain on sale of investments	<u>(9,280)</u>	<u>(6,710)</u>
	<u>155,258</u>	<u>156,294</u>
	1,131,310	1,128,537
Capital projects expenditure	1,335,287	53,972
Repayment of long-term debt	331,759	234,723
Current portion of long-term debt	36,667	35,728
Second mortgages	<u>2,935</u>	<u>4,125</u>
	<u>2,837,958</u>	<u>1,457,085</u>
(Decrease) Increase in working capital	(598,718)	21,272
Working capital at beginning of the year	<u>567,903</u>	<u>546,631</u>
Working capital (deficiency) at end of the year	<u>\$ (30,815)</u>	<u>\$ 567,903</u>

The accompanying notes and schedules are an integral part of the financial statements.



YUKON HOUSING CORPORATION

Notes to Financial Statements  
March 31, 1980

1. Objective of the Corporation

The objective of the Corporation is the development, maintenance and management of home ownership and rental housing programs and the administration of the Government of the Yukon Territory staff accommodation.

2. Significant accounting policies

Projects under construction

The cost of projects constructed by the Corporation is financed by loans from Canada Mortgage and Housing Corporation or from chartered banks and by grants from the Government of the Yukon Territory.

During the construction period, interest on the applicable loan advances is added to the cost of capital projects.

Depreciation of housing projects

Staff accommodation is depreciated on a straight line basis over the estimated useful life of the asset as follows:

Standard construction	35 years
Mobile units	15 years

Furniture and equipment provided in staff accommodation is written off to expenditure when put into use.

In accordance with the terms of the National Housing Act, all other housing projects are, when completed, depreciated by the sinking fund method based on the principal repayment of the applicable long-term loans. Investments in projects under Federal-Territorial agreements are amortized in a similar manner.

Grants

The Corporation receives operating and capital grants from the Government of the Yukon Territory and records these as equity when received. The operating grant provided by the Government in accordance with section 17 of the Ordinance is equal to the net expense of the Corporation for the year.



3. Change in funding arrangements

Section 56.1 of the National Housing Act was amended during the year to allow housing corporations to obtain mortgage loans through private institutions including chartered banks instead of through Canada Mortgage Housing Corporation which Corporation now provides only annual operating assistance.

Two senior citizen housing projects were commenced during the year under the new arrangements. Construction costs of \$1,283,248 to March 31, 1980 have been financed by advances from the Government of the Yukon Territory until the related mortgage loans have been finalized and the funds received.

4. Depreciation and amortization

Program expense includes \$164,538 (1979 - \$163,004) in respect of depreciation and amortization of the investment in housing projects.

5. Equity

The equity of the Government of the Yukon Territory comprises:

	<u>1980</u>	<u>1979</u>
Value of assets transferred from the Government to the Corporation	\$ 3,069,628	\$ 3,069,628
Capital grants	1,523,149	1,935,939
Capital advance (Note 3)	1,154,000	-
Working capital advance	<u>5,852</u>	<u>603,630</u>
	<u>\$ 5,752,629</u>	<u>\$ 5,609,197</u>

6. Expenditure recoveries

Canada Mortgage and Housing Corporation

Under the terms of the National Housing Act, a proportion of the deficits incurred in operating low rental housing projects, built under the Act, are recovered from Canada Mortgage and Housing Corporation.

Department of Indian Affairs and Northern Development

A contribution is received from the Department of Indian Affairs and Northern Development for the operation of public housing projects occupied by Indians.



7. Long-term debt

Canada Mortgage and Housing Corporation

Loans

<u>Maturing</u>	<u>Interest rate</u>	<u>1980</u>	<u>1979</u>
1998	7 7/8%	\$ 643,091	\$ 657,413
2000	8%	63,948	97,648
2009	7 5/8%	483,466	487,596
2010	10%	1,578,898	1,767,297
2011	9 3/8%	1,069,761	1,195,358
2024	8%	369,211	370,052
2027	10%	<u>574,600</u>	<u>575,098</u>
		4,782,975	5,150,462
Less current portion		<u>36,667</u>	<u>35,728</u>
		<u>\$ 4,746,308</u>	<u>\$ 5,114,734</u>

The payment of principal and interest on borrowing by the Corporation is guaranteed by the Government of the Yukon Territory as provided for by Section 13 of the Housing Corporation Ordinance.

Principal repayments required over the next five years are as follows:

1981	\$ 39,888
1982	43,397
1983	47,218
1984	51,380
1985	55,913

8. Mortgages receivable

Mortgages receivable comprise second mortgages, with a maximum 35 year term, interest free for a period of 10 years and repayable in blended monthly payments over the remaining life.



## YUKON HOUSING CORPORATION

Investment In Land and Housing Projects  
as at March 31, 1980

	Rental- Purchase Housing	Staff Accommodation	Senior Citizens Housing	Low Rental Apartments	Low Rental Family Housing	Other Housing	Mortgages	Total	
								1980	1979
Buildings, at cost	\$ 4,181,582	\$ 3,937,047	\$ 452,163	\$ 1,096,619	\$ -	\$ 254,888	\$ -	\$ 9,922,299	\$ 10,729,054
Less accumulated depreciation	<u>132,363</u>	<u>1,185,938</u>	<u>17,272</u>	<u>4,567</u>	<u>-</u>	<u>120,601</u>	<u>-</u>	<u>1,460,741</u>	<u>1,394,666</u>
	4,049,219	2,751,109	434,891	1,092,052	-	134,287	-	8,461,558	9,334,388
Projects under construction	-	-	1,283,248	-	-	-	-	1,283,248	-
Land	-	213,257	-	-	-	8,236	-	221,493	261,431
Mortgages (Note 8)	-	-	-	-	-	-	16,037	<u>16,037</u>	<u>13,102</u>
								9,982,336	9,608,921
Investments in projects (25% of capital cost) held by Canada Mortgage and Housing Corporation at cost	-	-	-	-	552,904	-	-	552,904	550,712
Less accumulated amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,488</u>	<u>-</u>	<u>-</u>	<u>5,488</u>	<u>3,605</u>
Total - 1980	<u>\$ 4,049,219</u>	<u>\$ 2,964,366</u>	<u>\$ 1,718,139</u>	<u>\$ 1,092,052</u>	<u>\$ 547,416</u>	<u>\$ 142,523</u>	<u>\$ 16,037</u>	<u>\$ 10,529,752</u>	
- 1979	<u>\$ 4,458,239</u>	<u>\$ 3,534,249</u>	<u>\$ 439,393</u>	<u>\$ 1,091,161</u>	<u>\$ 547,107</u>	<u>\$ 72,777</u>	<u>\$ 13,102</u>		<u>\$ 10,156,028</u>



## YUKON HOUSING CORPORATION

Schedule of Rental Income and Related Expenses  
for the year ended March 31, 1980

	Rental - Purchase Apartments, and Senior Citizens Housing	Staff Accommodation	Rent Supplement	Low Rental Housing	Other
Rental Income	\$ 231,285	\$ 409,554	\$ -	\$ 95,332	\$ 8,090
Expenses					
Utilities	241,210	155,402	1,108	78,815	5,537
Rental	3,481	154,583	108,243	1,086	1,260
Maintenance	194,601	169,907	-	107,071	2,535
Administration	42,709	13,802	4,432	13,536	604
Cost from YHC Administration	-	50,925	-	-	-
Depreciation and amortization	38,465	117,404	-	1,882	6,784
Loan interest	468,128	-	-	-	-
Property taxes	63,073	46,262	-	15,136	-
Recovered from City of Whitehorse	-	-	-	(17,731)	-
Costs (recoveries) for programs operated by other agencies	(14,007)	-	40,749	14,576	3,553
	<u>\$ 1,037,660</u>	<u>\$ 708,285</u>	<u>\$ 154,532</u>	<u>\$ 214,371</u>	<u>\$ 20,273</u>
Excess of expense over income - 1980	<u>\$ 806,375</u>	<u>\$ 298,731</u>	<u>\$ 154,532</u>	<u>\$ 119,039</u>	<u>\$ 12,183</u>
Excess of expense over income - 1979	<u>\$ 750,003</u>	<u>\$ 318,624</u>	<u>\$ 108,023</u>	<u>\$ 166,304</u>	<u>\$ 3,783</u>



Report to the  
Commissioner of the Yukon Territory  
on the examination of the  
accounts and financial statements of the  
YUKON LIQUOR CORPORATION  
for the year ended March 31, 1980





AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

The Commissioner  
Government of the Yukon Territory  
Whitehorse, Yukon Territory

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1980 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As stated in Note 2, no charge is reflected in the financial statements for the use of fixed assets of the Government of the Yukon Territory.

In my opinion, except that a fair charge for the use of the fixed assets is not recorded, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1980 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Senior Deputy Auditor General  
for: Auditor General of Canada

Ottawa, Ontario  
June 13, 1980



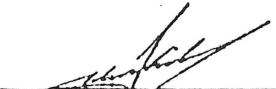
YUKON LIQUOR CORPORATION  
(Established by the Liquor Ordinance)

Balance Sheet  
as at March 31, 1980

<u>ASSETS</u>		<u>1980</u>	<u>1979</u>	<u>LIABILITIES</u>		<u>1980</u>	<u>1979</u>
Cash	\$	142,788	\$ 255,771	Accounts payable	\$	161,467	\$ 228,588
Accounts receivable		72,583	51,724	Deferred revenue		49,783	60,459
Inventories, at cost		1,760,208	1,340,176	Advance from the Government of the Yukon Territory		<u>1,764,329</u>	<u>1,358,624</u>
		<u>\$ 1,975,579</u>	<u>\$ 1,647,671</u>			<u>\$ 1,975,579</u>	<u>\$ 1,647,671</u>

The accompanying notes and schedule are an integral part of the financial statements.

Approved:

  
\_\_\_\_\_  
General Manager

Approved on behalf of the Board:

  
\_\_\_\_\_  
Chairman



YUKON LIQUOR CORPORATION

Statement of Income  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
Sales	\$ 9,556,990	\$ 8,923,615
Cost of goods sold	<u>4,768,133</u>	<u>4,584,097</u>
Gross profit	4,788,857	4,339,518
Operating expenses (Schedule and Note 3)	<u>1,424,082</u>	<u>1,214,003</u>
	<u>3,364,775</u>	<u>3,125,515</u>
Other Income		
Fees, permits and licences	40,207	38,363
Bank interest	36,483	15,186
Miscellaneous	<u>44,081</u>	<u>8,897</u>
	<u>120,771</u>	<u>62,446</u>
Net income transferred to the Government of the Yukon Territory	<u>\$ 3,485,546</u>	<u>\$ 3,187,961</u>

The accompanying notes and schedule are an integral part of the financial statements.



YUKON LIQUOR CORPORATION

Notes to Financial Statements  
March 31, 1980

1. Nature of operation

The Corporation is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licenced outlets and enforcing all matters related to the Liquor Ordinance.

2. Significant accounting policies

Fixed assets

Fixtures, fittings and equipment owned by the Government of the Yukon Territory are provided to the Corporation without charge.

Net Income

In accordance with the Liquor Ordinance, net income of the Corporation for the year is transferred to the Government of the Yukon Territory.

3. Accommodation and services provided without charge

The financial statements do not reflect the cost of accommodation provided without charge by the Government of the Yukon Territory, or the value of services provided without charge to the Government by the Corporation in its capacity as Territorial Agent in localities outside Whitehorse. The value in both cases is estimated at \$123,000 (1979 - \$101,000).

4. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon Territory liquor taxes of \$595,203 (1979 -\$626,176) collected during the year under the Liquor Tax Ordinance.

5. Alcohol program co-ordination

The alcohol program co-ordination expenses for 1980 are net of a grant of \$20,000 received by the Corporation for this project.



YUKON LIQUOR CORPORATION

Schedule of Operating Expenses  
for the year ended March 31, 1980

	<u>1980</u>	<u>1979</u>
Salaries and wages	\$964,939	\$814,557
Building rentals and maintenance	150,231	152,918
Cartage	139,653	115,914
Utility services	42,954	38,177
Equipment repairs and rentals	24,153	20,196
General materials and supplies	21,472	14,371
Communications	20,452	17,981
Alcohol program coordination expenses (Note 5)	20,075	4,393
Travel	13,263	7,674
Office supplies	9,771	13,028
Breakages and losses	6,078	4,801
Board honoraria and expenses	4,740	4,120
Miscellaneous	<u>6,301</u>	<u>5,873</u>
	<u>\$1,424,082</u>	<u>\$1,214,003</u>

The accompanying notes and schedule are an integral part of the financial statements.



Report to the Commissioner  
on the examination of the accounts  
and financial statements of  
COMPENSATION FUND  
(Yukon Territory)  
for the year ended December 31, 1979





AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

The Commissioner  
Government of the Yukon Territory  
Whitehorse, Y.T.

I have examined the balance sheet of the Compensation Fund (Yukon Territory) as at December 31, 1979 and the statement of revenue, expenditure and operating reserve for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Compensation Fund (Yukon Territory) as at December 31, 1979 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

  
Auditor General of Canada

Ottawa, Ontario  
April 3, 1980



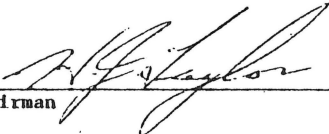
COMPENSATION FUND  
(Yukon Territory)  
 (Established by the Workers' Compensation Ordinance)


Balance Sheet  
 as at December 31, 1979

<u>ASSETS</u>	<u>1979</u>	<u>1978</u>	<u>LIABILITIES AND RESERVES</u>	<u>1979</u>	<u>1978</u>
Cash and short-term deposits	\$ 3,098,904	\$ 3,245,545	Accounts payable	\$ 97,452	\$ 50,744
Assessments receivable	766,944	468,606	Assessments refundable	204,517	88,104
Other accounts receivable	20,131	9,328	Merit rebates	820,100	585,346
Accrued interest	204,963	194,381	Future claim costs (Note 3)	3,564,375	2,938,909
Investments at cost (Note 7) (market value - \$6,681,825)	7,370,953	4,024,688	Pension reserve (Note 4)	2,472,825	1,565,018
			Special reserves (Note 5)	3,382,668	2,239,677
			Operating reserve (Note 6)	<u>919,958</u>	<u>474,750</u>
	<u>\$11,461,895</u>	<u>\$ 7,942,548</u>		<u>\$11,461,895</u>	<u>\$ 7,942,548</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

  
 \_\_\_\_\_  
 Chairman

  
 \_\_\_\_\_  
 Executive Secretary



COMPENSATION FUND

(Yukon Territory)

Statement of Revenue, Expenditure and Operating Reserve  
for the year ended December 31, 1979

	<u>1979</u>	<u>1978</u>
Revenue		
Assessments	\$ 5,144,722	\$ 3,934,675
Deduct: Merit rebates	<u>820,100</u>	<u>585,346</u>
	4,324,622	3,349,329
Interest (Note 9)	214,433	140,941
Supplementary compensation benefits costs recovered (Note 8)	<u>171,162</u>	<u>144,240</u>
	<u>4,710,217</u>	<u>3,634,510</u>
Expenditure		
Claim costs		
Pension awards	1,154,227	1,235,291
Compensation	644,045	472,864
Medical aid	<u>500,435</u>	<u>412,962</u>
	<u>2,298,707</u>	<u>2,121,117</u>
Less: Prior years' portion charged to -		
Future claim costs	748,447	826,885
Special reserves	<u>548,787</u>	<u>688,569</u>
	<u>1,297,234</u>	<u>1,515,454</u>
Current year's claim costs paid	1,001,473	605,663
Add: Provision for -		
Future claims (Note 3)	1,114,282	1,252,952
Special reserves (Note 5)	<u>1,494,254</u>	<u>1,193,913</u>
	3,610,009	3,052,528
Administrative expense (Note 10)	483,838	401,058
Supplementary compensation benefits (Note 8)	<u>171,162</u>	<u>144,240</u>
	<u>4,265,009</u>	<u>3,597,826</u>
Excess of revenue over expenditure	445,208	36,684
Operating reserve at beginning of the year	<u>474,750</u>	<u>438,066</u>
Operating reserve at end of the year	<u>\$ 919,958</u>	<u>\$ 474,750</u>

The accompanying notes are an integral part of the financial statements.



COMPENSATION FUND  
(Yukon Territory)

Notes to Financial Statements  
December 31, 1979

1. Authority

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Assessments are levied upon employers usually on the basis of a percentage of their assessable payrolls reported. The Fund is administered with the authority of the Commissioner by the Workers' Compensation Board, which was established effective January 1, 1978 pursuant to the Workers' Compensation Ordinance.

2. Significant accounting policies

Assessment revenue

Assessment revenue is calculated on actual payroll costs as reported.

Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

A merit rebate plan for assessments was introduced in December 1977. Under this plan merit rebates are allowed to employers with favourable compensation claims experience in the immediately preceding three calendar years. Merit rebates provided for at December 31 represent the estimated rebates to be made based on claims experience for the three years then ended.

No provision is made for doubtful assessments receivable. The practice is to charge assessment revenue as accounts are determined to be uncollectable. The amounts written off in 1979 totalled \$2,094 (\$217 in 1978).

Allocation of interest and administrative expense to industrial classifications

Interest income is allocated to revenue and reserves according to the mean balance for the year in each classification.

Administrative expense, net of revenue from penalties, is allocated proportionately to each industrial classification.

Claim costs

Claim costs are provided for in the year in which the accident occurred through the establishment of an estimated liability for future costs of claims and special reserves.



In accordance with Section 57 of the Ordinance, the estimated liability for future costs of claims is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of awards already made, and accidents which have occurred but which have not been reported. Special reserves are provided for as follows:

Disaster reserve - to meet the loss arising or likely to arise from disaster or other circumstances that would unfairly burden the employers in any class; in accordance with Board policy the amount of any individual claim cost in excess of established limits for each class is charged to the disaster reserve.

Enhanced disability - to meet the cost of claims of disabilities aggravated by previous disabilities.

Rehabilitation - to meet expenses incurred in the rehabilitation of injured workers.

Silicosis - to provide for claims resulting from silicosis.

Industrial diseases - to meet the cost of claims arising from other industrial diseases.

Claim payments and awards are detailed as between pension awards, compensation and medical aid and if pertaining to a prior year, are applied to the prior years' estimated liability for future costs of claims or to the special reserves as appropriate.

Pension awards

Capitalized values of pensions awarded, excluding lump sum payments, are transferred to the pension reserve which is also credited with its share of interest income and charged with pensions paid.

3. Future claim costs

This estimated liability is set up to meet all future costs of accidents with respect to 1979 and prior years which will not be charged to the special reserves. Changes during the year are summarized below:

	<u>1979</u>	<u>1978</u>
Amounts provided -		
By class	\$ 1,114,282	\$ 1,252,952
Interest	259,631	173,336
	<u>1,373,913</u>	<u>1,426,288</u>
Amounts applied	<u>748,447</u>	<u>826,885</u>
Increase	625,466	599,403
Balance at beginning of the year	<u>2,938,909</u>	<u>2,339,506</u>
Balance at end of the year	<u>\$ 3,564,375</u>	<u>\$ 2,938,909</u>



4. Pension reserve

Changes in the pension reserve during the year are summarized below:

	<u>1979</u>	<u>1978</u>
Amounts provided -		
Pension awards	\$ 889,517	\$ 817,863
Interest	<u>174,204</u>	<u>106,194</u>
	1,063,721	924,057
Amounts applied -		
Pension payments	<u>155,914</u>	<u>84,695</u>
Increase	907,807	839,362
Balance at beginning of the year	<u>1,565,018</u>	<u>725,656</u>
Balance at end of the year	<u>\$ 2,472,825</u>	<u>\$ 1,565,018</u>

In addition to the pension awards of \$889,517 lump sum pension settlements of \$264,710 (\$417,428 in 1978) were paid during the year. Pension awards include an actuarial adjustment of \$252,552 (\$115,789 in 1978) which was transferred to the pension reserve from future claim costs. Valuation of the reserve as at December 31, 1979 indicated a surplus of \$11,918 (\$4,282 in 1978).

5. Special reserves

Pursuant to Section 57 of the Ordinance, special reserves are established, for the purposes set out in Note 2, by an appropriation from assessment revenue of each industrial classification. The percentages of assessment revenue appropriated each year are determined on the basis of claims experience.

Changes during the year are summarized in the following table:

	<u>Disaster</u>	<u>Enhanced Dis- ability</u>	<u>Rehabili- tation</u>	<u>Silicosis</u>	<u>Industrial Diseases</u>	<u>Total</u>
Amounts provided -						
By class	\$ 818,172	\$204,543	\$204,543	\$ 62,453	\$204,543	\$1,494,254
Interest	<u>99,102</u>	<u>35,827</u>	<u>30,038</u>	<u>23,981</u>	<u>8,575</u>	<u>197,523</u>
	917,274	240,370	234,581	86,434	213,118	1,691,777
Amounts applied	<u>497,930</u>	<u>9,309</u>	<u>24,293</u>	<u>-</u>	<u>17,254</u>	<u>548,786</u>
Increase	419,344	231,061	210,288	86,434	195,864	1,142,991
Balance at beginning of the year	<u>1,194,154</u>	<u>375,983</u>	<u>323,481</u>	<u>248,561</u>	<u>97,498</u>	<u>2,239,677</u>
Balance at end of the year	<u>\$1,613,498</u>	<u>\$607,044</u>	<u>\$533,769</u>	<u>\$334,995</u>	<u>\$293,362</u>	<u>\$3,382,668</u>



6. Operating reserve

This reserve represents the net balance at credit of classes and is maintained to provide stability in the assessment rates for each class from year to year, in accordance with Section 57(1)(g) of the Ordinance.

7. Investments

Particulars of investments as at December 31, 1979:

<u>Bonds</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>Par Value</u>	<u>Cost</u>
Government of Canada	8.25	1 Feb. 1983	\$2,700,000	\$2,691,675
Government of Canada	10.00	1 Jun. 1984	2,300,000	2,330,475
Government of Canada	8.75	1 Feb. 1988	1,350,000	1,340,451
Government of Canada	10.00	1 Oct. 1995	<u>1,000,000</u>	<u>1,008,352</u>
			<u>\$7,350,000</u>	<u>\$7,370,953</u>

8. Supplementary compensation benefits

Supplementary compensation benefits are granted pursuant to the Workers' Compensation Supplementary Benefits Ordinance to all persons receiving payments of compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted if the accident that occasioned the award had occurred after the coming into force of the Ordinance. The Ordinance provides that any amounts of these benefits shall be reimbursed out of the Yukon Consolidated Revenue Fund.

9. Interest

In addition to interest of \$214,433 credited to the operating reserve, interest of \$631,358 (\$380,279 in 1978) has been credited to the following accounts:

	<u>1979</u>	<u>1978</u>
Future claim costs	\$259,631	\$173,336
Pension reserve	174,204	106,194
Special reserves	<u>197,523</u>	<u>100,749</u>
	<u>\$631,358</u>	<u>\$380,279</u>



10. Administrative expense

Administrative expense during the year comprised the following:

	<u>1979</u>	<u>1978</u>
Salaries	\$332,769	\$290,581
Office services	100,408	67,889
Professional services	46,588	26,241
Medical fees	15,317	19,199
Other	<u>42,039</u>	<u>29,030</u>
	537,121	432,940
Less: Revenue from penalties	<u>53,283</u>	<u>31,882</u>
	<u>\$483,838</u>	<u>\$401,058</u>

