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Territorial Accounts 1983/84

YUKON ENERGY, MINES
& RESOURCES LIBRARY
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Yukon
Department of Finance

**TERRITORIAL
ACCOUNTS**

Fiscal Year 1983/84

Prepared By:


Department of Finance

GOVERNMENT OF YUKON

TERRITORIAL ACCOUNTS

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Office of the Minister
Box 2703, Whitehorse, Yukon Y1A 2C6
(403) 667-5811 Telex 036-8-260

- 1 -

Our File:
Your File:

November 26, 1984

D. L. D. Bell
Commissioner of the
Yukon Territory

In accordance with the provisions of Section 41(1) of the Financial Administration Act, I have the honour to submit herewith, the Territorial Accounts for the fiscal year ended March 31, 1984.



C. W. Pearson
Minister of Finance



Department of Finance
Box 2703, Whitehorse, Yukon Y1A 2C6
(403) 667-5811 Telex 036-8-260

- 2 -

Our File:
Your File:

November 1, 1984

The Honourable C.W. Pearson
Minister of Finance

Sir:

I have the honour to submit herewith, the Territorial Accounts of Yukon for the fiscal year ended March 31, 1984.

Respectfully submitted.

A handwritten signature in cursive script, reading "Frank B. Fingland". The signature is written in dark ink and is positioned above the typed name.

Frank B. Fingland
Deputy Minister of
Finance

**Report to the Council
of the Yukon Territory
on the examination of the accounts
and financial transactions of the
GOVERNMENT OF THE YUKON TERRITORY
for the year ended March 31, 1984**



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Council of the Yukon Territory

I have examined the statement of assets and liabilities of the Government of the Yukon Territory for the year ended March 31, 1984 and the statements of revenues and expenditures, surplus 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 give a true and fair view of the affairs of the Territory as at March 31, 1984 and its revenues and expenditures, surplus and the changes in its financial position for the year then ended in accordance with the accounting policies set out 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.

A handwritten signature in cursive script, appearing to read 'Kenneth M. Dye'.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 5, 1984

GOVERNMENT OF THE YUKON TERRITORY

(Established under the authority of the Yukon Act, R.S.C. 1970, c. Y-2)

Statement of Assets and Liabilities
as at March 31, 1984

<u>ASSETS</u>	<u>1984</u>	<u>1983</u>	<u>LIABILITIES</u>	<u>1984</u>	<u>1983</u>
	(thousands of dollars)			(thousands of dollars)	
Current			Current		
Cash and short term investments	\$ 20,889	\$ 8,865	Accounts payable and accrued liabilities (Note 5)	\$ 19,624	\$ 20,187
Accounts receivable (Note 2)	14,427	16,954	Deferred revenues	2,612	2,682
Advances to Territorial corporations (Note 3)	3,748	2,643			
Inventories	<u>3,150</u>	<u>2,142</u>			
	42,214	30,604		22,236	22,869
Loan to British Yukon Railway (Note 8)	1,000	1,000	Due to Canada		
Long-term receivables (Note 4)	11,113	13,606	Operating grant (Note 6)	5,278	2,912
Land Acquisition Fund	-	18	Unmatured debt (Note 7)		
Fixed assets, at a nominal value of one dollar	-	-	Loans from Canada	8,413	14,587
			Other debentures	2,122	-
			Road Equipment Replacement Account (Schedule A)	1,197	664
			Surplus	15,081	4,196
	<u>54,327</u>	<u>45,228</u>		54,327	45,228
Trust assets	<u>1,665</u>	<u>1,603</u>	Trust liabilities	<u>1,665</u>	<u>1,603</u>
	<u>\$ 55,992</u>	<u>\$ 46,831</u>		<u>\$ 55,992</u>	<u>\$ 46,831</u>

Approved:

J.B. Fringlund

Territorial Treasurer

G. Bell

Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Statement of Revenues and Expenditures
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Operations and maintenance		
Revenues (Schedule B)	\$ 125,611	\$ 105,431
Recoveries (Schedule C)	<u>23,500</u>	<u>27,262</u>
	149,111	132,693
Expenditures (Schedule D)	<u>138,953</u>	<u>131,558</u>
Excess of revenues over expenditures	<u>10,158</u>	<u>1,135</u>
Capital		
Revenues (Schedule B)	26,784	24,438
Recoveries (Schedule C)	<u>8,849</u>	<u>6,570</u>
	35,633	31,008
Expenditures (Schedule D)	<u>34,906</u>	<u>29,981</u>
Excess of revenues over expenditures	<u>727</u>	<u>1,027</u>
Excess of revenues over expenditures for the year	<u>\$ 10,885</u>	<u>\$ 2,162</u>

GOVERNMENT OF THE YUKON TERRITORY

Statement of Surplus
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Balance at beginning of the year	\$ 4,196	\$ 2,034
Excess of revenues over expenditures for the year	<u>10,885</u>	<u>2,162</u>
Balance at end of the year	<u>\$15,081</u>	<u>\$ 4,196</u>

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Source of funds		
Excess of revenues over expenditures for the year	\$ 10,885	\$ 2,162
Loans repaid	3,245	763
Due to Canada - operating grant	2,366	-
Sale of debentures	2,122	-
Road Equipment Replacement Account increase	533	137
Land Acquisition Fund decrease	18	-
	<u>19,169</u>	<u>3,062</u>
Application of funds		
Repayment of loans from Canada	6,174	7,593
Agreements for sale	436	590
Loans to municipalities	316	300
Due to Canada - operating grant	-	808
	<u>6,926</u>	<u>9,291</u>
Increase (decrease) in working capital	12,243	(6,229)
Working capital at beginning of the year	<u>7,735</u>	<u>13,964</u>
Working capital at end of the year	<u>\$ 19,978</u>	<u>\$ 7,735</u>

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements

March 31, 1984

1. Accounting policies

Financial statements

These financial statements are prepared in accordance with Section 26 of the Yukon Act and Section 41 of the Financial Administration Act (Yukon Territory). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation and the Compensation Fund (Yukon Territory) have not been consolidated and have been reported upon separately.

Net income of the Yukon Liquor Corporation is included in the revenue from the liquor system. Cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon Territory) is retained within that Fund to provide stability in the assessment rates from year to year and is, therefore, not reflected in these financial statements.

Inventories

Inventories are valued at cost and consist of unissued stores comprising primarily fuel and lubricants, repair parts, stationery and office supplies, dust palliatives and engineering, building and maintenance supplies. Materials and supplies are charged to expenditure at the time of issuance from inventory.

Fixed assets

Fixed assets, including land development costs, are charged to expenditure at the time of acquisition or construction and are shown on the statement of assets and liabilities at a nominal value of \$1. Revenue from the sale of developed land is recognized at the time of sale.

Trust accounts

Trust assets principally comprise cash and term deposits in respect of funds under administration by the Public Administrator or the Supreme Court. Any other assets held under administration such as property, securities and valuables are reflected in the financial statements only upon conversion to cash. Transactions are recorded on a current basis.

Road Equipment Replacement Account

This Account was established by the Fourth Appropriation Ordinance, 1971, and its balance is not to exceed \$3 million. Charges for the use of road equipment, including an implicit depreciation factor, are reflected as expenditures of user departments and are credited to the Account together with the proceeds from sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Account when incurred.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon Territory), are collected by Canada under a tax collection agreement and are remitted in monthly instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Contributions from Canada

Established Programs Financing contributions, received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, are recorded as revenue when received, together with known adjustments arising in the fiscal year.

Grants from Canada

Operating and capital grants are negotiated annually with Canada. The amounts are receivable in instalments and are recorded as revenue when received. Periodic adjustments, as they become known, are made to the operating grant for income tax collections and Established Programs Financing contributions which are more or less than the amounts used to determine the operating grant for the year.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures, except for employee leave and termination benefits which are recorded on a cash basis, are recorded on an accrual basis. Teachers' annual salaries earned over the ten-month school year are calculated and paid on a twelve-month basis and recorded when paid.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred.

Pensions

Contributions are made by the Territory and its employees to the Public Service Pension Plan of the Federal Government. Contributions to the Plan are required from both employees and the Government. These contributions represent the total liability of the Government and are recognized in the accounts on a current basis.

2. Accounts Receivable

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Due from Canada	\$10,709	\$12,297
Others - general, taxes, interest and revenue receivables, net of allowance for doubtful accounts	2,412	2,673
Current portion of long term receivables	1,306	1,865
Due from Yukon Liquor Corporation	-	119
	<u>\$14,427</u>	<u>\$16,954</u>

3. Advances to Territorial corporations

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Yukon Housing Corporation Working capital advance	\$ 2,248	\$ 1,143
Yukon Liquor Corporation Working capital advance	<u>1,500</u>	<u>1,500</u>
	<u>\$ 3,748</u>	<u>\$ 2,643</u>

4. Long-term receivables

1984 1983
(thousands of dollars)

Debenture loans to municipalities, due in varying annual amounts to the year 2003, bearing interest rates varying from 3 7/8% to 15 3/8%	\$ 10,480	\$ 13,414
Agreements for sale	1,629	1,709
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates varying from 5 3/8% to 7 3/8%	<u>310</u>	<u>348</u>
	12,419	15,471
Current portion included in accounts receivable	<u>(1,306)</u>	<u>(1,865)</u>
	<u>\$ 11,113</u>	<u>\$ 13,606</u>

5. Accounts payable and accrued liabilities

1984 1983
(thousands of dollars)

Accounts payable	\$ 5,784	\$ 6,013
Accrued liabilities	5,120	5,308
Payable to Canada for hospital services	7,339	6,930
Current portion of loans from Canada	612	1,602
Contractors' holdbacks and security deposits	464	334
Due to Yukon Liquor Corporation	193	-
Current portion of other debentures	<u>112</u>	<u>-</u>
	<u>\$ 19,624</u>	<u>\$ 20,187</u>

The Territory is anticipating an additional grant of \$7.3 million from Canada to cover the payable for hospital services.

6. Due to Canada - operating grant

The financing agreement with Canada provides for the operating grant payable by Canada to be adjusted should the actual amounts remitted by Canada for income tax collections and Established Programs Financing (EPF) contributions be less or more than the estimated amount used to determine the operating grant for any fiscal year. Accordingly, the following amounts are due to (from) Canada at March 31:

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Adjustments in respect of:		
Income tax collections		
1981-82	\$ 2,602	\$ 2,602
1982-83	(3,241)	-
1983-84	3,215	-
EPF contributions		
1980-81	-	(420)
1981-82	379	310
1982-83	1,306	-
1983-84	<u>757</u>	<u>-</u>
	5,018	2,492
Current portion included in accounts receivable	<u>(260)</u>	<u>(420)</u>
	<u>\$ 5,278</u>	<u>\$ 2,912</u>

The adjustments to the operating grant are to be added to, or deducted from, monthly instalments of the operating grant as follows:

- 1981-82 income tax, on or before October 1, 1984
- 1982-83 income tax, on or before October 1, 1984
- 1983-84 income tax, on or before October 1, 1985
- 1981-82 EPF, on or before October 1, 1984
- 1982-83 EPF, on or before October 1, 1985
- 1983-84 EPF, on or before October 1, 1986.

7. Unmatured debt

Loans from Canada

These loans, amounting to \$9,025,000, have been used to finance certain loans to municipalities and housing mortgages. They have varying repayment terms to the year 2003 with interest rates varying from 3 7/8% to 13 1/4%. The estimated repayment requirements over the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984-85	\$ 612	\$ 831	\$ 1,443
1985-86	660	773	1,433
1986-87	670	715	1,385
1987-88	631	656	1,287
1988-89	676	598	1,274

Other debentures

	<u>1984</u>
	(thousands of dollars)
11.5% debentures, interest and principal payable in semi-annual instalments through 1988	\$ 670
12.5% debentures, interest and principal payable in semi-annual instalments through 1993	599
13.0% debentures, interest and principal payable in semi-annual instalments through 2003	<u>965</u>
	2,234
Less current portion included in accounts payable and accrued liabilities	<u>112</u>
	<u>\$ 2,122</u>

Principal amount of debentures due within the next five years are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	(thousands of dollars)		
1984-85	\$ 112	\$ 271	\$ 383
1985-86	124	257	381
1986-87	131	243	374
1987-88	150	227	377
1988-89	153	209	362

8. British Yukon Railway Company

Under an agreement of December 29, 1983, the Government is to acquire land of equivalent value from British Yukon Railway Company in settlement of the Company's loan indebtedness to the Government of \$1 million. This item is being treated as an asset pending completion of transfer of title of the land at which time a decision will be taken as to its disposition.

9. Operating grant

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Received during the year	\$ 78,606	\$ 50,439
Adjustments in respect of:		
Income tax collections	26	1,761
EPF contributions	<u>(2,152)</u>	<u>(533)</u>
	<u>\$ 76,480</u>	<u>\$ 51,667</u>

10. Guarantees

The Territory has guaranteed repayment of loans payable by the Yukon Housing Corporation totalling \$6.6 million.

11. Comparative figures

Certain comparative figures for 1983 have been reclassified to conform with the 1984 presentation.

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Transactions in the
Road Equipment Replacement Account
for the year ended March 31, 1984

	<u>1984</u> (thousands of dollars)	<u>1983</u> (dollars)
Charges for use of equipment	\$ 9,967	\$ 9,092
Operating expenditures	<u>(7,439)</u>	<u>(7,574)</u>
Net income from use of equipment	2,528	1,518
Proceeds on sale of equipment	125	65
Purchase of equipment	<u>(2,120)</u>	<u>(1,446)</u>
Increase during the year	533	137
Balance at beginning of the year	<u>664</u>	<u>527</u>
Balance at end of the year	<u>\$ 1,197</u>	<u>\$ 664</u>

Schedule B

GOVERNMENT OF THE YUKON TERRITORIES

Schedule of Revenues
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	(thousands of dollars)
Operations and maintenance		
Operating grant from Canada (Note 9)	\$ <u>76,480</u>	\$ <u>51,667</u>
Taxes and general revenue		
Income taxes	15,291	18,744
Other taxes	9,109	9,832
Liquor system - net income and liquor taxes	5,800	6,142
Interest - bank and other	3,781	4,465
Yukon Health Care premiums	2,549	2,635
Licences	2,137	2,390
Sale of lots	1,153	1,555
Interest on municipal and housing loans	1,126	1,578
Fees - registration permits and other	522	292
Other revenues	<u>134</u>	<u>455</u>
	<u>41,602</u>	<u>48,088</u>
Transfer payment from Canada		
Established Programs Financing	<u>7,529</u>	<u>5,676</u>
	<u>\$ 125,611</u>	<u>\$ 105,431</u>
Capital		
Capital grant from Canada	<u>\$ 26,784</u>	<u>\$ 24,438</u>

Schedule C

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Recoveries
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Operations and maintenance		
Highways and Transportation	\$ 12,688	\$ 12,435
Health and Human Resources	5,687	6,434
Education, Advanced Education and Manpower	2,348	2,509
Economic Development	1,106	1,004
Renewable Resources	633	1,266
Justice	378	383
Municipal and Community Affairs	253	303
Government Services	245	194
Consumer and Corporate Affairs	74	86
Tourism, Recreation and Culture	36	217
Executive Council Office	35	-
Finance	17	2,428
Legislative Assembly	-	2
Public Service Commission	-	1
	<u>\$ 23,500</u>	<u>\$ 27,262</u>
Capital		
Highways and Transportation	\$ 6,735	\$ 3,835
Tourism, Recreation and Culture	845	1,408
Economic Development	781	626
Education, Advanced Education and Manpower	404	67
Renewable Resources	66	226
Municipal and Community Affairs	18	81
Government Services	-	327
	<u>\$ 8,849</u>	<u>\$ 6,570</u>

GOVERNMENT OF THE YUKON TERRITORY

Schedule of Expenditures
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Operations and maintenance		
Health and Human Resources	\$ 29,398	\$ 32,422
Highways and Transportation	29,262	26,563
Education, Advanced Education and Manpower	29,090	25,506
Justice	10,899	10,490
Government Services	9,359	7,057
Municipal and Community Affairs	6,893	6,401
Renewable Resources	5,230	5,009
Tourism, Recreation and Culture	3,948	3,347
Finance	3,298	3,431
Executive Council Office	2,670	2,141
Economic Development	2,062	1,751
Yukon Housing Corporation	1,799	1,381
Public Service Commission	1,685	1,072
Legislative Assembly	1,070	1,137
Consumer and Corporate Affairs	970	741
Interest on loans from Canada	1,320	3,109
	<u>\$ 138,953</u>	<u>\$ 131,558</u>
Capital		
Highways and Transportation	\$ 11,455	7,281
Municipal and Community Affairs	8,219	7,770
Education, Advanced Education and Manpower	4,898	8,726
Government Services	3,264	1,020
Renewable Resources	1,922	836
Tourism Recreation and Culture	1,877	1,960
Health and Human Resources	1,377	414
Economic Development	1,164	861
Justice	474	286
Yukon Liquor Corporation	142	825
Yukon Housing Corporation	95	-
Legislative Assembly	10	-
Executive Council Office	9	2
	<u>\$ 34,906</u>	<u>\$ 29,981</u>

GOVERNMENT OF YUKON
SCHEDULE OF CAPITAL ASSETS
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>	<u>Difference</u>
Public Buildings Including			
Land and Furnishings	\$ 95,800,609	\$ 88,255,328	\$ 7,545,281
Other	<u>11,764,554</u>	<u>9,882,617</u>	<u>1,881,937</u>
	<u>107,565,163</u>	<u>98,137,945</u>	<u>9,427,218</u>
Road Equipment	15,617,138	13,869,181	1,747,957
LESS: Accumulated Depreciation	<u>7,328,581</u>	<u>6,444,980</u>	<u>883,601</u>
	<u>8,288,557</u>	<u>7,424,201</u>	<u>864,356</u>
Total Capital Assets	<u>\$ 115,853,720</u>	<u>\$ 105,562,146</u>	<u>\$10,291,574</u>

GOVERNMENT OF YUKON
SCHEDULE OF INVESTMENTS IN
CAPITAL ASSETS
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
Balance at Beginning of Year	\$ 1	\$ 1
ADD: Assets acquired at cost or estimated market value		
Public buildings including land and furnishings	8,544,351	13,745,850
Road Equipment	2,120,329	1,446,778
Other	<u>2,064,329</u>	<u>1,431,289</u>
	<u>12,729,009</u>	<u>16,623,917</u>
LESS:		
Assets written off or sold		
Public Buildings including land and furnishings	990,235	1,039,328
Road Equipment	372,962	456,228
Other	<u>190,636</u>	<u>269,010</u>
	1,553,833	1,764,566
Net provision for depreciation of Road Equipment	<u>883,601</u>	<u>515,046</u>
	<u>2,437,434</u>	<u>2,279,612</u>
	10,291,575	14,344,305
LESS:		
Assets Written down	<u>\$ 10,291,574</u>	<u>\$ 14,344,304</u>
Balance at the end of the Year	\$ 1	\$ 1

GOVERNMENT OF YUKON
SCHEDULE OF PUBLIC PROPERTY, STORES
AND MATERIALS DELETED
FOR THE YEAR ENDED MARCH 31, 1984

Public Buildings including land	\$ 642,550	
Furniture & Office Equipment	347,685	
Garage Equipment & Tools	<u>2,590</u>	\$ 992,825
Road Equipment		372,962
Departmental Vehicles	8,296	
Government Vehicles in Pool	36,267	
Sundry Equipment	187,369	
Central Stores	(44,398)	
Fire Fighting Equipment	<u>512</u>	<u>188,046</u>
		1,553,833
Less:		
Recovered from Sale During Year		
Building & Other	64,169	
Road Equipment	<u>124,574</u>	<u>188,743</u>
		<u>\$1,365,090</u>

GOVERNMENT OF YUKON

SCHEDULE OF DELETION OF
ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED MARCH 31, 1984

Write Offs per section 12(1)
of the Financial Administration Ordinance:

B.C. Equipment	\$ 11,250	
Klondike Travel Services	621	
Jean Guy Caron	418	
Sharon Dagg	388	
Jim Atkinson	208	
Charles Butler	172	
Sam McLeod	108	
Leroy Tremain	107	
Other, less than \$100 each.	1,290	
Cash registers overages and shortages - previous years.	<u>240</u>	
		\$ 14,802

Provision For Doubtful Accounts:

Accounts Receivable 1984 Allowance	192,237	
Less: 1983 Allowance	<u>149,130</u>	
		43,107
Property Tax 1984 Allowance	97,886	
Less: 1983 Allowance	<u>69,456</u>	
		<u>28,430</u>
		<u>\$ 86,339</u>

GOVERNMENT OF YUKON

SCHEDULE OF ROAD EQUIPMENT REPLACEMENT FUND
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
	(Thousands of Dollars)	
Charges for use of equipment	\$ 9,967	\$ 9,092
Operating expenditures	<u>(7,439)</u>	<u>(7,574)</u>
Net Income from use of equipment	2,528	1,518
Proceeds on sale of equipment	125	65
Purchase of equipment	<u>(2,120)</u>	<u>(1,446)</u>
Increase (decrease) during the year	533	137
Balance at beginning of the year	<u>664</u>	<u>527</u>
Balance at end of the year	<u>\$ 1,197</u>	<u>\$ 664</u>

GOVERNMENT OF YUKON

SCHEDULE OF REPLACEMENT OF VEHICLES
FOR THE YEAR ENDED MARCH 31, 1984

TYPE OF VEHICLE	ESTIMATES	ACTUAL
	<u>1983-84</u>	<u>1983-84</u>
4 Yard Dump Trucks	10	10
Pickup Trucks	17	17
Pickup Trucks with Extended Cab and Canopy	3	3
Rubber Tired Loaders - 3 yd.	4	4
Motor Graders	8	8
Crawler Tractor Dozers - 200 h.p.	1	1
	<u>43</u>	<u>43</u>
Total Cost (000's)	<u>\$2,162</u>	<u>\$2,065</u>

GOVERNMENT OF YUKON

SCHEDULE OF GARAGE OPERATIONS REVOLVING FUND
FOR THE YEAR ENDED MARCH 31, 1984

<u>Operations and Maintenance</u>	<u>1984</u>	<u>1983</u>	<u>Increase (Decrease)</u>
OPENING INVENTORY:			
Parts & Materials	\$ 534,095	\$ 427,172	\$ 106,923
Fuel & Lubricants	<u>160,011</u>	<u>146,111</u>	<u>13,900</u>
	<u>694,106</u>	<u>573,283</u>	<u>120,823</u>
ADD PURCHASES:			
Parts & Materials	1,992,669	1,991,820	849
Fuel & Lubricants	<u>993,636</u>	<u>824,613</u>	<u>169,023</u>
	<u>2,986,305</u>	<u>2,816,433</u>	<u>169,872</u>
LESS CONSUMPTION:			
Parts & Materials	1,924,779	1,884,897	39,882
Fuel & Lubricants	<u>957,833</u>	<u>810,713</u>	<u>147,120</u>
	<u>2,882,612</u>	<u>2,695,610</u>	<u>187,002</u>
CLOSING INVENTORY:			
Parts & Materials	601,985	534,095	67,890
Fuel & Lubricants	<u>195,814</u>	<u>160,011</u>	<u>35,803</u>
	<u>\$ 797,799</u>	<u>\$ 694,106</u>	<u>\$ 103,693</u>

GOVERNMENT OF YUKON

SCHEDULE OF CENTRAL STORES
REVOLVING FUND
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>	Increase (Decrease)
OPENING INVENTORY:	\$ 373,814	\$ 422,568	\$ (48,754)
ADD: Purchases	<u>1,072,717</u>	<u>872,977</u>	<u>199,740</u>
	<u>1,446,531</u>	<u>1,295,545</u>	<u>150,986</u>
LESS:			
Consumption	<u>1,007,442</u>	<u>921,731</u>	<u>85,711</u>
CLOSING INVENTORY (Net of Write-off)	<u>\$ 439,089</u>	<u>\$ 373,814</u>	<u>\$ 65,275</u>
INVENTORY WRITE-OFF	\$ 302	\$ 2,869	\$ (2,567)

GOVERNMENT OF YUKON

SCHEDULE OF DUST PALLATIVES REVOLVING FUND
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>	Increase (Decrease)
OPENING INVENTORY:	\$ 831,553	\$1,108,934	\$ (277,381)
ADD: Purchases	<u>2,832,444</u>	<u>471,988</u>	<u>2,360,456</u>
	<u>3,663,997</u>	<u>1,580,922</u>	<u>2,083,075</u>
LESS: Consumption	<u>1,751,027</u>	<u>749,369</u>	<u>1,001,658</u>
CLOSING INVENTORY	<u>\$1,912,970</u>	<u>\$ 831,553</u>	<u>\$1,081,417</u>

GOVERNMENT OF YUKON

SUMMARY OF REVENUEFOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>	Increase <u>(Decrease)</u>
TAXATION:			
Income Tax	\$15,290,552	\$18,744,218	\$(3,453,666)
Fuel Tax	4,048,725	3,919,917	128,808
Property Tax	1,111,946	1,468,776	(356,830)
School Tax	1,734,437	1,991,063	(256,626)
Grants in Lieu	663,242	731,321	(68,079)
Tobacco Tax	1,260,651	1,306,891	(46,240)
Insurance Tax	<u>289,871</u>	<u>309,459</u>	<u>(19,588)</u>
	<u>24,399,524</u>	<u>28,471,645</u>	<u>(4,072,221)</u>
LICENCES:			
Motor Vehicle Ordinance	1,238,961	1,699,094	(460,133)
Business & Professional	148,253	143,218	5,035
Game & Campground	<u>433,493</u>	<u>470,961</u>	<u>(37,468)</u>
	<u>1,820,707</u>	<u>2,313,273</u>	<u>(492,566)</u>
PERMITS, FEES & FINES:			
Consumer & Corporate Affairs	124,479	122,163	2,316
Municipal & Community Affairs	100,258	117,903	(17,645)
Justice	218,462	223,391	(4,929)
Highways & Transportation	<u>395,924</u>	<u>76,026</u>	<u>319,898</u>
	<u>839,123</u>	<u>539,483</u>	<u>299,640</u>
INTEREST:			
Bank & Investment	3,540,545	4,464,538	(923,993)
Delinquent Taxes	66,283	104,054	(37,771)
Land Development Cost	173,899	244,129	(70,230)
Municipal Housing Loans	<u>1,125,558</u>	<u>1,578,185</u>	<u>(452,627)</u>
	<u>4,906,285</u>	<u>6,390,906</u>	<u>(1,484,621)</u>

GOVERNMENT OF YUKON
SUMMARY OF REVENUE
FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983	Increase (Decrease)
	<u> </u>	<u> </u>	<u> </u>
OTHER:			
Currency Exchange	\$ 64,713	\$ 965	\$ 63,748
Marriage Licences	2,358	1,168	1,190
Vital Statistics	10,259	14,150	(3,891)
Library Fines	2,916	2,433	483
Rental Video Equipment	2,694	3,157	(463)
Photocopying Charges	9,463	8,266	1,197
Photography Charges	2,367	3,165	(798)
Sundry	5,458	8,405	(2,947)
Prior Year's Adjustments	34,215	0	34,215
	<u>134,443</u>	<u>41,709</u>	<u>92,734</u>
 GENERAL REVENUE:			
Y.H.C. Insurance Premiums	2,549,260	2,635,281	(86,021)
Liquor System Net Income	5,799,982	6,141,279	(341,297)
Sale of Lots	1,153,155	1,554,666	(401,511)
	<u>9,502,397</u>	<u>10,331,226</u>	<u>(828,829)</u>
 TOTAL REVENUES	 <u>\$41,602,479</u>	 <u>\$48,088,242</u>	 <u>\$(6,485,763)</u>

GOVERNMENT OF YUKON
SUMMARY OF EXPENDITURE RECOVERIES
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>	<u>Increase (Decrease)</u>
<u>LEGISLATIVE ASSEMBLY</u>	\$ 0	\$ 2,000	\$ (2,000)
<u>EXECUTIVE COUNCIL OFFICE</u>	\$ 35,000	\$ 0	\$ 35,000
<u>EDUCATION</u>			
Student Accommodation	43,657	48,658	(5,001)
YVTTC Sale of Materials	48,160	34,617	13,543
Teacher Training Program	1,462	35,983	(34,521)
YVTTC Rental of Facilities	0	37,396	(37,396)
Rental of Classrooms	72,744	13,927	58,817
Night School Fees	44,108	45,653	(1,545)
Tradesman Qualification Fees	1,640	2,826	(1,186)
Occupational Training	1,780,367	1,975,467	(195,100)
Dormitory Fees	122,861	75,744	47,117
Friendship Centre	0	91,930	(91,930)
- Bilingualism	215,459	201,770	13,689
Language Develop. Program	4,550	11,573	(7,023)
Cafeteria	11,861	23,706	(11,845)
G.E.D. Tests	815	1,455	(640)
YVTTC License Fees			
- Certified Nursing	390	390	0
YVTTC Test Fees			
- Certified Nursing	(40)	40	(80)
TOTAL O & M	<u>\$ 2,348,034</u>	<u>\$ 2,601,135</u>	<u>\$ 253,101</u>
Voc. School Housing Project	5,418	67,189	(61,771)
Skills Growth	399,000	0	399,000
TOTAL CAPITAL	<u>\$ 404,418</u>	<u>\$ 67,189</u>	<u>\$ 337,229</u>
<u>CONSUMER AND CORPORATE AFFAIRS</u>			
Credit Union Recovery	8,829	13,634	(4,805)
Workers' Compensation	46,397	55,232	(8,835)
Metric Conversion Program	18,816	16,811	2,005
Canada-Yukon Tourism Agreement	0	0	0
TOTAL O & M	<u>\$ 74,042</u>	<u>\$ 85,677</u>	<u>\$ (11,635)</u>

	<u>1984</u>	<u>1983</u>	<u>Increase (Decrease)</u>
<u>HEALTH & HUMAN RESOURCES</u>			
Administration	907,276	771,231	136,045
Child Welfare Services	560,403	724,980	(164,577)
Social Assistance	1,031,115	1,228,042	(196,927)
Family Allowance Recovery	46,203	53,848	(7,645)
Day Care Subsidy	25,914	31,125	(5,211)
Social Assistance Payment	134,118	146,212	(12,094)
Management Information	0	33,305	(33,305)
Yukon Family Planning	75,306	45,007	30,299
Lodges	198,321	234,462	(36,141)
Youth Services Centre	70,292	0	70,292
Child Welfare Costs	273,138	118,856	154,282
Homes for Children	42,535	37,609	4,926
Social Service Agencies	65,367	30,865	34,502
Youth Offenders	399,623	407,312	(7,689)
Rehabilitation	20	4,470	(4,450)
Y.H.I.S.	1,034,016	1,562,410	(528,394)
V.R.D.P. Canada Assistance Plan	745,923	951,247	(205,324)
Third Party Recoveries	74,045	53,827	20,218
ADS Recoveries	4,061		4,061
TOTAL O & M	<u>\$ 5,687,676</u>	<u>\$6,434,808</u>	<u>\$ (747,132)</u>
<u>MUNICIPAL & COMMUNITY AFFAIRS</u>			
Water Delivery and Sewage Charges	44,640	29,149	15,491
Municipal Tax Assessments	110,982	122,872	(11,890)
Insect Control	29,792	32,749	(2,957)
Sale of Maps and Reports	993	569	424
Dawson Service Connections	37,103	92,024	(54,921)
Third Party Recoveries	3,962	1,305	2,657
Course Fees	4,155	1,720	2,435
Ambulance Fees	21,572	22,391	(819)
TOTAL O & M	<u>\$ 253,199</u>	<u>\$ 302,779</u>	<u>\$ (49,580)</u>
Other Miscellaneous Recoveries	17,887	0	17,887
Contract Agreement Recoveries	0	81,862	(81,862)
TOTAL CAPITAL	<u>\$ 17,887</u>	<u>\$ 81,862</u>	<u>\$ 63,975</u>

ECONOMIC DEVELOPMENT

	<u>1984</u>	<u>1983</u>	<u>Increase (Decrease)</u>
Pipeline	2,806	0	2,806
Northern Hydro Carbon	622	0	622
Statistics Canada	5,868	2,050	3,818
Third Party Recoveries	107,630	63,893	43,737
Tourism Development	0	124,797	(124,797)
Survey Recoveries	0	2,930	(2,930)
Non-Govt. Domestic Electric	944,517	0	944,517
Xerox Chargebacks	41	0	41
Federal Internal Retrofit Program	44,108	0	44,108

TOTAL O & M \$ 1,105,592 \$ 193,670 \$ 911,922

Arda Recoveries	208,776	266,243	(57,467)
Energy Conservation	572,180	359,237	212,943

TOTAL CAPITAL \$ 780,956 \$ 625,480 \$ 155,476

JUSTICE

Federal Court (Legal Expense & Costs)	9,078	9,917	(839)
Legal Aid	228,860	229,380	(520)
Court Worker Program	45,068	49,982	(4,914)
Inmate Room - Board & Laundry	2,502	729	1,773
Third Party Recoveries	5,815	1,379	4,436
Crime Compensation	(2,147)	20,936	(23,083)
Canadian Correctional Service	61,859	15,659	46,200
Gun Control and Firearm Programs	20,966	45,942	(24,976)
Firearms	5,973	9,712	(3,739)

TOTAL O & M \$ 377,974 \$ 383,636 \$ (5,662)

HIGHWAYS AND TRANSPORTATION

Third Party Office Rental	12,548	17,848	(5,300)
V.H.F. Radio	108,076	95,996	12,080
Airports and Airstrips	822,643	724,609	98,034
Alaska Highway Agreement	11,495,325	11,189,863	305,462
Third Party Services	247,614	403,617	(156,003)
Meals and Lodging	1,754	2,741	(987)

TOTAL O & M \$ 12,687,960 \$12,434,674 \$ 253,286

M.O.T. Airports	157,780	276,345	(118,565)
Engineering Services	6,576,790	3,558,940	3,017,850

TOTAL CAPITAL \$ 6,734,570 \$3,835,285 \$ 2,899,285

PUBLIC SERVICE COMMISSION

Training Recoveries	<u>\$ 0</u>	<u>\$ 660</u>	<u>\$ (660)</u>
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	1984	1983	Increase (Decrease)
<u>FINANCE</u>			
Electric Rate Equalization	0	935,000	(935,000)
Small Business Loan Program	0	828	(828)
Workers' Compensation	6,000	6,000	0
Insurance	0	2,406,204	(2,406,204)
Tax Liens	18	30	(12)
Housing Rentals			
- Non Yukon Housing Corporation	10,169	15,266	(5,097)
Small Debt Court	104	0	104
Adjudication Committee	696	0	696
	<u>16,987</u>	<u>3,363,328</u>	<u>(3,346,341)</u>
TOTAL O & M	\$ 16,987	\$ 3,363,328	\$ (3,346,341)
<u>TOURISM, RECREATION AND CULTURE</u>			
N.E.E.D. Program	36,073	217,000	(180,927)
	<u>36,073</u>	<u>217,000</u>	<u>(180,927)</u>
TOTAL O & M	\$ 36,073	\$ 217,000	\$ (180,927)
Tourism Development	833,448	1,407,161	(573,713)
Parks Canada	12,150	0	12,150
	<u>845,598</u>	<u>1,407,161</u>	<u>(561,563)</u>
TOTAL CAPITAL	\$ 845,598	\$ 1,407,161	\$ (561,563)
<u>RENEWABLE RESOURCES</u>			
Subsidiary Agreement	177,364	420,347	(242,983)
Resource Corps.	62,031	303,795	(241,764)
Yukon River Basin Studies	459,696	376,622	83,074
Special Projects	0	165,330	(165,330)
	<u>699,091</u>	<u>1,266,094</u>	<u>(567,003)</u>
TOTAL O & M	\$ 699,091	\$ 1,266,094	\$ (567,003)
<u>GOVERNMENT SERVICES</u>			
Micrographic Recoveries	716	0	716
Third Party Insurance	3,122	0	3,122
Sale of Surplus Equipment	64,169	104,829	(40,660)
Sale of Ordinances & Publications	4,837	5,266	(429)
Inquiry Centre Costs	0	7,909	(7,909)
Queen's Printer	8,431	10,260	(1,829)
Rent of Government Properties	164,158	81,724	82,434
Emergency Measures	0	(15,635)	15,635
Vending Machine	11	0	11
	<u>245,444</u>	<u>194,353</u>	<u>51,091</u>
TOTAL O & M	\$ 245,444	\$ 194,353	\$ 51,091

GOVERNMENT OF YUKON

SCHEDULE OF REMISSION

FOR THE YEAR ENDED MARCH 31, 1984

No Remissions

1983-84

HEALTH AND HUMAN RESOURCES

Health Services
Mental Health Services
Nursing Services
Physiotherapy Services
Public Health Services
Social Services
Special Services
Training Services

GOVERNMENT OF YUKON
SCHEDULE OF GRANTS & CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 1984

EDUCATION

Student Accommodation	\$ 56,930	
School Program	1,000	
Student Transportation	84,746	
Special Education	6,623	
Native Language Program	295,929	
Post Secondary Grants and Bursaries	730,745	
French Language Community Program	2,000	
Training Allowances - Adult Education	200,188	
Manpower Planning and Industrial Training	<u>1,565,548</u>	
		\$2,943,709

HEALTH AND HUMAN RESOURCES

Mental Health Services	40	
Cancer Control	8,961	
Child Welfare Services	316,149	
Group Homes	231,544	
Foster Homes	159,173	
Receiving and Assessment Centre	197,895	
Social Assistance	2,200,271	
Yukon Rehabilitation Centre	134,910	
Pioneer Utility	131,040	
Yukon Family Services	56,126	
Child Development Centre	65,000	
Day Care Program	93,524	
Crossroads	292,744	
Community Grants	2,486	
Yukon Seniors Income Supplement	404,929	
Woman's Transition Home	73,527	
Youth Services Centre	<u>2,751</u>	
		4,371,070

MUNICIPAL AND COMMUNITY AFFAIRS

Grant-in-lieu of Taxes	\$ 814,198
Cemetary Grant	3,765
Whitehorse Transit Charges	245,973
Water Delivery Charges	3,370
Dawson Sewer and Water Deficit	284,289
Conditional Municipal Services Grant	153,491
Basic Operating Grant	486,148
Dwelling Unit Grant	1,509,881
Other Conditional Grants	468,227
Local Services	14,672
Community Assistance Programs	2,289,619
Public Works Programs	544,626
Whitehorse Business Improvements	373,387
Bituminous Surface Treatment	103,668
Watson Lake Arena	230,000
Dawson City Surface Drainage	70,000
Haines Junction Swimming Pool	129,000
	<hr/>
	\$7,724,314

ECONOMIC DEVELOPMENT

Private Residential Fuel	14,312
Non-Gov't Domestic Power	861,126
Non-Gov't Commercial Power	53,904
Administration	3,500
Beaufort Sea	20,000
Old Crow Trapping	7,925
Carmacks Trapping	30,763
Ross River Trapping	7,792
Yukon Assoc. of Non Status	41,288
Yukon Indian Development Corp.	11,136
CYI Special Project Training	29,944
Remedial Tutor	4,550
Carcross Band Training	5,293
Lau-An Mun Co-op	1,442
Nukon Pilot Training	5,495
Tourism Training	9,476
Deanna Ku Construction	74,228
Sign Shop	5,896
Skookum Jim Friendship Centre	1,546
Energy Cons Incentive Projects	97,802
Renew Energy Conservation Program	62,361
Sr. Citizens Residential Retro	220,285
	<hr/>
	1,570,064

JUSTICE

Criminal Inquiries Program	\$ 5,722	
Court Worker Program	101,000	
Corrections Institute	<u>24,440</u>	\$ 131,162

HIGHWAYS

Northern Exploration Facilities	<u>25,323</u>	25,323
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FINANCE

Supplementary Pensions	276,108	
Home Owner Grants	820,872	
Yukon Electrical Residential	<u>(16,746)</u>	1,080,234

TOURISM, RECREATION, CULTURAL RESOURCES

Library Board Grants	97,022	
Museum Grants	117,245	
Co-op Marketing	50,000	
Community Recreation	157,785	
Pool Program	59,750	
Sports and Fitness Program	309,877	
Arts Program	62,369	
Highway Signs and Rest Stop Programs	2,400	
Whitehorse Business Improvements	20,966	
Tourism Incentive Opportunities	199,018	
Dawson Historic Facades	36,582	
Research & Planning Tourism	9,000	
Tourism Development Projects	<u>171,048</u>	<u>1,293,062</u>

TOTAL

\$ 19,138,938

GOVERNMENT OF YUKON

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCESFOR THE YEAR ENDED MARCH 31, 1984

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 01 - YUKON LEGISLATIVE ASSEMBLY						
10000	Yukon Legislative Assembly	808,000	27,000	835,000	817,370	17,630
20000	Clerk of Assembly	232,000	15,000	247,000	244,672	2,328
30000	Elections	5,000	4,000	9,000	8,455	545
	Contingency	-	10,000	10,000	-	10,000
	TOTAL O & M	1,045,000	56,000	1,101,000	1,070,497	30,503
C0100	Equipment	-	10,000	10,000	10,128	(128)
	TOTAL CAPITAL		10,000	10,000	10,128	(128)
DEPT 02 EXECUTIVE COUNCIL OFFICE						
10000	Executive Council Office	552,000	194,000	746,000	688,916	57,084
20000	Office of the Commissioner	91,000	8,000	99,000	93,089	5,911
30000	Executive Council Office - Admin.	409,000	93,000	502,000	449,351	52,649
50000	Internal Auditor	170,000	-	170,000	161,837	8,163
60000	Land Claims	341,000	242,000	583,000	455,284	127,716
70000	Intergovernmental Relations	214,000	59,000	273,000	236,834	36,166
80000	Public Affairs	442,000	48,000	490,000	448,103	41,897
90000	Ottawa Office	140,000	12,000	152,000	136,262	15,738
	Contingency	-	20,000	20,000	-	20,000
	TOTAL O & M	2,359,000	676,000	3,035,000	2,669,676	365,324
C1000	Equipment	8,000	-	8,000	8,960	(960)
	TOTAL CAPITAL	8,000	-	8,000	8,960	(960)

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 03 EDUCATION						
10000	Departmental Administration	504,000	95,000	599,000	614,627	(15,627)
20000	School Program	21,309,000	1,511,000	22,820,000	22,291,845	528,155
30000	French Language Program	186,000	20,000	206,000	197,862	8,138
40000	Teacher Training Program	-	-	-	-	-
50000	Recreation Program	-	-	-	316	(316)
60000	Adult & Continuing Education	6,453,000	183,000	6,636,000	5,984,867	651,133
	Contingency	-	200,000	200,000	-	200,000
TOTAL O & M		28,452,000	2,009,000	30,461,000	29,089,517	1,371,483
C1800	Carmacks School Renov. & Add.	-	-	-	-	-
C3000	New Construction	2,200,000	(265,000)	1,935,000	819,705	1,115,295
C4000	Renovations & Grounds	1,683,000	20,000	1,703,000	2,743,575	(1,040,575)
C5000	New & Replacement Equipment	275,000	459,000	734,000	645,719	88,281
C6000	New & Replacement Equipment YVTTC	200,000	663,000	863,000	481,538	381,462
C6100	New Construction YVTTC	-	-	-	-	-
C6200	Renovations & Additions	260,000	176,000	436,000	204,364	231,636
C6300	Industrial Manpower Training	-	383,000	383,000	3,010	379,990
TOTAL CAPITAL		4,618,000	1,436,000	6,054,000	4,897,911	1,156,089
DEPT 04 CONSUMER & CORPORATE AFFAIRS						
10000	Consumer & Corporate Affairs	704,000	197,000	901,000	867,079	33,921
20000	Medical Profession Ordinance	-	-	-	-	-
30000	Legal Profession Ordinance	-	-	-	-	-
40000	Public Boards	81,000	26,000	107,000	102,605	4,395
50000	Whitehorse Credit Union	13,000	-	13,000	82	12,918
	Contingency	-	10,000	10,000	-	10,000
TOTAL O & M		798,000	233,000	1,031,000	969,766	61,234

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SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 05 HEALTH AND HUMAN RESOURCES						
A0000	Yukon Hospital Insurance	11,476,000	217,000	11,693,000	11,479,120	213,880
B0000	Yukon Health Care	4,510,000	439,000	4,949,000	4,721,746	227,254
D0000	Mental Health Services	237,000	(49,000)	188,000	237,219	(49,219)
E0000	Subsidized Medical Travel	560,000	9,000	569,000	560,998	8,002
F0000	Disease Control	184,000	5,000	189,000	155,220	33,780
G0000	Speech Pathology	209,000	(65,000)	144,000	111,292	32,708
10000	Administration-Human Resources	2,210,000	220,000	2,430,000	2,414,327	15,673
20000	Child Welfare Services	1,211,000	111,000	1,322,000	1,260,226	61,774
30000	Social Assistance	2,616,000	(105,000)	2,511,000	2,200,270	310,730
40000	Rehabilitation Services	883,000	177,000	1,060,000	1,012,735	47,265
50000	Grants	1,177,000	(23,000)	1,154,000	1,119,376	34,624
60000	Alcohol & Drug Services	167,000	(16,000)	151,000	125,149	2,585
70000	Residential Facilities	1,993,000	138,000	2,131,000	2,027,519	103,481
80000	Administration	522,000	68,000	590,000	492,803	97,197
90000	General Health Services	1,559,000	28,000	1,587,000	1,480,150	106,850
	Contingency	-	100,000	100,000	-	100,000
TOTAL O & M		29,514,000	1,254,000	30,768,000	29,398,150	1,369,850
C0100	Furniture & Equipment	80,000	191,000	271,000	6,741	264,259
C0300	Renovations - Lodges	665,000	638,000	1,303,000	756,422	546,578
C0500	Rehabilitation - Buildings	-	-	-	7,175	(7,175)
C0700	Buildings	-	-	-	360,980	(360,980)
C0800	North Health Service Construction	46,000	841,000	887,000	58,020	828,980
C0900	North Health Service Equipment	244,000	2,000	246,000	-	246,000
C1000	Furniture & Equipment Group Homes	-	-	-	19,895	(19,895)
C2000	Furniture & Fixtures Youth Services	-	-	-	10,231	(10,231)
C3000	Furniture & Equipment Ads	-	-	-	3,744	(3,744)
C4000	Furniture & Fixtures Lodges	-	-	-	24,043	(24,043)
C5000	Renovations Group Homes	-	-	-	29,506	(29,506)
C6000	Renovations Youth Services	-	-	-	97	(97)
C7000	Renovations Alcohol & Drug	-	-	-	7,071	(7,071)
C8000	Renovations Lodges	-	-	-	9,579	(9,579)
C9000	Miscellaneous	-	-	-	83,076	(83,076)
TOTAL CAPITAL		1,035,000	1,672,000	2,707,000	1,376,580	1,330,420

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SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 06 MUNICIPAL AND COMMUNITY AFFAIRS						
10000	Administration	177,000	21,000	198,000	205,225	(7,225)
20000	Land Disposal	320,000	25,000	345,000	318,859	26,141
30000	Protective Services Program	1,235,000	92,000	1,327,000	1,357,014	(30,014)
40000	Assessment Services Program	317,000	(21,000)	296,000	313,341	(17,341)
50000	Municipal Services Program	4,055,000	131,000	4,186,000	4,134,681	51,319
60000	Municipal Engineering	519,000	87,000	606,000	573,243	32,757
70000	Payroll Suspense	-	-	-	(9,526)	9,526
	Contingency	-	70,000	70,000	-	70,000
	TOTAL O & M	6,623,000	405,000	7,028,000	6,892,837	135,163
C0100	Fire Equipment	120,000	224,000	344,000	306,765	37,235
C0200	Roads Streets & Sidewalks	1,025,000	(224,000)	801,000	255,191	545,809
C0300	Local Services	165,000	12,000	177,000	140,755	36,245
C0400	Land Development	750,000	233,000	983,000	972,085	10,915
C0500	Community Assistance Program	1,967,000	1,402,000	3,369,000	2,789,616	579,384
C0600	Garbage Disposal Facilities	-	-	-	-	-
C0700	Public Works Compounds	347,000	63,000	410,000	534,627	(124,627)
C0800	Whitehorse Business Imp.	-	-	-	428,172	(428,172)
C0900	Whitehorse Escarpment Control	-	-	-	-	-
C1000	Dawson Sewer & Water System	360,000	15,000	375,000	343,978	31,022
C1100	Ambulance Equipment	32,000	31,000	63,000	57,985	5,015
C1200	Whitehorse Sewage Treatment Fund	-	-	-	-	-
C1300	Haines Junction Sewage Lagoon	500,000	(110,000)	390,000	356,555	33,445
C1400	Mayo Administration Building	25,000	66,000	91,000	88,241	2,759
C1500	Whitehorse Swimming Pool	-	-	-	-	-
C1600	Miscellaneous Equipment	46,000	-	46,000	3,011	42,989
C1700	Watson Lake Sewage Treatment	1,380,000	(545,000)	835,000	811,809	23,191
C1800	Bituminous Surface Treatment	800,000	(71,000)	729,000	681,085	47,915
C1900	Dawson Road Upgrading	-	-	-	-	-
C2000	Mayo Admin. Bldg. Performance Bond	-	-	-	-	-
C2100	Watson Lake Arena	150,000	96,000	246,000	227,715	18,285
C2200	Dawson City Surface Drainage	70,000	-	70,000	69,394	606
C2300	Haines Junction Swimming Pool	40,000	85,000	125,000	126,000	(1,000)
C2400	Pelly Crossing Swimming Pool	100,000	40,000	140,000	-	140,000
C2500	Flood Drainage Reduction	1,000	-	1,000	-	1,000
C2600	Old Crow Water & Sewer	-	8,000	8,000	10,565	(2,565)
C2700	Emergency Measures	-	-	-	-	-
C2800	Forestry	-	-	-	15,000	(15,000)
	TOTAL CAPITAL	7,878,000	1,325,000	9,203,000	8,218,549	984,451

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES. . .

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 07 ECONOMIC DEVELOPMENT						
10000	Administration	371,000	120,000	491,000	402,253	88,747
20000	Special Programs	122,000	47,000	169,000	148,218	20,782
30000	Tourism	900,000	60,000	960,000	929,342	30,658
40000	Economic Research & Planning Unit	424,000	74,000	498,000	466,377	31,623
60000	Land Claims	-	-	-	-	-
70000	Major Projects	83,000	39,000	122,000	115,837	6,163
80000	Ottawa Office	-	-	-	-	-
90000	North Hydro Carbon Planning Strat Contingency	-	-	-	(60)	60
		-	25,000	25,000	-	25,000
TOTAL O & M		1,900,000	365,000	2,265,000	2,061,967	203,033
C0500	Special Arda Agreement	650,000	(200,000)	450,000	309,268	140,732
C0600	Renewable Energy & Energy Agree.	1,050,000	-	1,050,000	741,255	308,745
C0700	Highway Signs & Restop Program	-	-	-	-	-
C0800	Whitehorse Business Imp.	-	-	-	-	-
C0900	Business Development Program	-	6,000	6,000	-	6,000
C1000	Comprehensive Develop Agree.	-	-	-	-	-
C1100	Program mable Calculator	4,000	-	4,000	3,129	871
C1200	Yukon Hydro Co. Ltd.	1,000	-	1,000	-	1,000
C1300	Statistical Data	23,000	(1,000)	22,000	21,684	316
C1400	Business Development Display	-	-	-	4,989	(4,989)
C1700	Federal Internal Retrofit Program	-	86,000	86,000	82,958	3,042
TOTAL CAPITAL		1,728,000	(109,000)	1,619,000	1,163,283	455,717

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 08 JUSTICE						
10000	Legal Services	587,000	183,000	770,000	769,818	182
20000	Court Services	1,121,000	94,000	1,215,000	1,220,410	(5,410)
30000	Legal Aid	420,000	275,000	695,000	738,432	(43,432)
40000	Policing	5,212,000	59,000	5,271,000	4,859,062	411,938
50000	Criminal Injuries Compensation	32,000	(10,000)	22,000	19,616	2,384
60000	Court Worker Program	101,000	-	101,000	101,000	-
80000	Administration	378,000	134,000	512,000	502,700	9,300
90000	Corrections	2,461,000	240,000	2,701,000	2,687,679	13,321
	Contingency	-	100,000	100,000	-	100,000
	TOTAL O & M	10,312,000	1,075,000	11,387,000	10,898,717	488,283
C0100	Corrections Equipment	61,000	-	61,000	76,500	(15,500)
C0200	Whse. Correction Inst. Renov.	-	42,000	42,000	40,087	1,913
C0300	Whse. Correctional Institute	340,000	21,000	361,000	357,592	3,408
C0400	Renovations Court	5,000	146,000	151,000	-	151,000
	TOTAL CAPITAL	406,000	209,000	615,000	474,179	140,821
DEPT 09 HIGHWAYS AND TRANSPORTATION						
10000	Administration	436,000	31,000	467,000	494,321	(27,321)
20000	Highways Maintenance	26,738,000	1,716,000	28,454,000	27,259,986	1,194,014
30000	Airport Maintenance	961,000	(78,000)	883,000	865,588	17,412
50000	Recoverable Services	290,000	-	290,000	218,480	71,520
60000	Garage Operations	-	-	-	-	-
70000	Transportation Branch	376,000	56,000	432,000	423,857	8,143
90000	Payroll Suspense	-	-	-	-	-
	Contingency	-	100,000	100,000	-	100,000
	TOTAL O & M	28,801,000	1,825,000	30,626,000	29,262,232	1,363,768

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Appropriation	Main Appropriation	Supplementary Appropriation	Revised Expenditure	Actual Expenditure	(Over)Under Expenditure
HIGHWAYS AND TRANSPORTATION Continued					
C0100 Road Equipment	-	-	-	-	-
C0200 Sundry Equipment	250,000	-	250,000	197,704	52,296
C0300 Garage Tools & Equipment	-	-	-	60	(60)
C0500 Misc. & Minor Projects - Roads	50,000	10,000	60,000	73,799	(13,799)
C0700 Pre-Engineering-Highways	150,000	(30,000)	120,000	123,068	(3,068)
C1400 Carcross Mtce Camp Relocation	-	-	-	-	-
C1500 VHF Radio System	60,000	-	60,000	59,211	789
C1800 Exhaust Syst. Grader Station	448,000	(418,000)	30,000	8,838	21,162
C2800 Burwash Landing Airport	-	1,000	1,000	700	300
C2900 Mayo Airport Upgrading	-	12,000	12,000	12,292	(292)
C4100 Staff Quarters - Tuchtua	-	1,000	1,000	(1,029)	2,029
C4500 Weigh Scales Alaska Hwy.	300,000	(290,000)	10,000	8,025	1,975
C4800 Dempster Highway Culverts	-	-	-	155,729	(155,729)
C5000 Faro Access Road	-	-	-	18,016	(18,016)
C6100 Mayo Airport Clear & Grub	-	9,000	9,000	8,625	375
C6200 Teslin Airport Runway Overlay	-	-	-	-	-
C6300 Sign Shop Whitehorse	-	300,000	300,000	294,017	5,983
C6500 Mtce. Camp Facilities	200,000	-	200,000	165,606	34,394
C6600 Other Roads Recreational	500,000	-	500,000	533,857	(33,857)
C6800 Acqui of Water Trucks-Dempster Hwy.	-	-	-	251,049	(251,049)
C6900 Faro Townsite Access Road	-	18,000	18,000	109	17,891
C7400 Teslin Airport Upgrade	-	30,000	30,000	30,403	(403)
C7500 Klondike Hwy Km 334 Crushing	-	116,000	116,000	115,742	258
C7600 Klondike Hwy Geotechnical Inv.	-	-	-	56	(56)
C7800 S. Canol Road Drainage	530,000	210,000	740,000	679,909	60,091
C7900 Engineering Services Agreement	-	5,200,000	5,200,000	5,771,924	(571,924)
C8000 Tourist Layouts	150,000	(75,000)	75,000	76,754	(1,754)
C8300 Klondike Hwy Resurfacing	3,080,000	(180,000)	2,900,000	2,764,385	135,615
C8400 Mobile Enforcement	30,000	15,000	45,000	42,620	2,380
C8500 Impounded Vehicles Compound	10,000	-	10,000	407	9,593
C8600 Old Crow Airport-Safety Fence	-	-	-	-	-
C8700 Culvert Materials W083/58	-	190,000	190,000	62,222	127,778
C8800 Campbell Hwy. W083/59	-	-	-	1,080	(1,080)
TOTAL CAPITAL	5,758,000	5,119,000	10,877,000	11,455,178	(578,178)

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 10 PUBLIC SERVICE COMMISSION						
10000	Office of Public Service Comm	98,000	16,000	114,000	115,419	(1,419)
20000	Recruitment	637,000	130,000	767,000	796,016	(29,016)
30000	Benefits	155,000	25,000	180,000	165,807	14,193
40000	Security & Safety & EMO	-	-	-	-	-
50000	Training	104,000	111,000	215,000	220,333	(5,333)
60000	Class. & Employee Relations	250,000	193,000	443,000	387,848	55,152
	Contingency	-	40,000	40,000	-	40,000
	TOTAL O & M	1,244,000	515,000	1,759,000	1,685,423	73,577
DEPT 12 FINANCE						
10000	Treasury	1,555,000	199,000	1,754,000	1,706,611	47,389
20000	Insurance	664,000	-	664,000	461,579	202,421
30000	Grants	761,000	70,000	831,000	804,126	26,874
40000	Prior Yr. Accounting Adj.	-	300,000	300,000	213,933	86,067
50000	W/O Allow for Doubtful Accounts	-	14,000	14,000	111,338	(97,338)
60000	Remissions	-	-	-	-	-
	Contingency	-	350,000	350,000	-	350,000
	TOTAL O & M	2,980,000	933,000	3,913,000	3,297,587	615,413
C0100	Equipment	1,000	(1,000)	-	-	-
	TOTAL CAPITAL	1,000	(1,000)	-	-	-
DEPT 13 TOURISM, RECREATION AND CULTURE						
10000	Administration	229,000	21,000	250,000	248,652	1,348
20000	Library & Archives	649,000	81,000	730,000	696,634	33,366
30000	Archives & Record Services	276,000	21,000	297,000	290,855	6,145
40000	Heritage Branch	218,000	(6,000)	212,000	200,823	11,177
50000	Tourism Planning	174,000	34,000	208,000	208,203	(203)
60000	Tourism Marketing	1,325,000	205,000	1,530,000	1,459,529	70,471
70000	Recreation Branch	799,000	75,000	874,000	841,684	32,316
80000	Expo 86	-	3,000	3,000	1,434	1,566
	Contingency	-	50,000	50,000	-	50,000
	TOTAL O & M	3,670,000	484,000	4,154,000	3,947,814	206,186

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SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES...

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
<u>TOURISM, RECREATION AND CULTURE Continued</u>						
C0100	Library & Archives Equipment	45,000	12,000	57,000	43,661	13,339
C1200	Carnegie Library	-	-	-	(360)	360
C1500	Conservation Program	10,000	12,000	22,000	16,956	5,044
C1600	Museum Grants	30,000	60,000	90,000	87,245	2,755
C1800	Highway Signs & Restop Program	65,000	73,000	138,000	146,198	(8,198)
C1900	Whitehorse Business Improvement	100,000	(97,000)	3,000	10,800	(7,800)
C2000	Canada Yukon Tourism Agreement	120,000	901,000	1,021,000	863,887	157,113
C2400	Yukon River Stabilization	100,000	37,000	137,000	129,679	7,321
C2500	Ladue Mill	70,000	(9,000)	61,000	47,758	13,242
C2600	S.S. Tutshi	30,000	8,000	38,000	38,201	(201)
C3000	Tourism Development Projects	1,000	81,000	82,000	69,595	12,405
C3100	Travel Film	75,000	(23,000)	52,000	54,176	(2,176)
C3200	OTAB Dawson City	50,000	125,000	175,000	174,197	803
C3300	Canyon City/Miles Canyon	-	15,000	15,000	14,262	738
C3400	VRC Groundworks	-	65,000	65,000	60,082	4,918
C3500	Tourism Business Development	100,000	27,000	127,000	104,718	22,282
C3600	Beaver Creek VRC	-	58,000	58,000	16,220	41,780
TOTAL CAPITAL		796,000	1,345,000	2,141,000	1,877,275	263,725
<u>DEPT 14 RENEWABLE RESOURCES</u>						
10000	Sub Agreement Cost Shared	-	126,000	126,000	131,479	(5,479)
50000	Studies	292,000	107,000	399,000	365,472	33,528
60000	Resource Corps	-	139,000	139,000	141,106	(2,106)
70000	Administration	613,000	51,000	664,000	618,352	45,648
80000	Wildlife Management	1,663,000	627,000	2,290,000	2,186,448	103,552
90000	Wildlife & Parks	1,682,000	158,000	1,840,000	1,786,934	53,066
	Contingency	-	100,000	100,000	-	100,000
TOTAL O & M		4,250,000	1,308,000	5,558,000	5,229,791	328,209
C0100	Campground Development	739,000	1,408,000	2,147,000	1,747,193	399,807
C0500	Wildlife Workshop Storage	-	116,000	116,000	138,900	(22,900)
C1000	Equipment Acquisition	20,000	101,000	121,000	35,805	85,195
TOTAL CAPITAL		759,000	1,625,000	2,384,000	1,921,898	462,102

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES. . .

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 16 GOVERNMENT SERVICES						
10000	Administration	453,000	81,000	534,000	531,545	2,455
20000	Data Systems & Computing Services	1,452,000	324,000	1,776,000	1,604,727	171,273
30000	Supply & Services	2,600,000	350,000	2,950,000	2,947,827	2,173
50000	Building Mtnce & Accommod.	3,418,000	558,000	3,976,000	4,058,475	(82,475)
60000	Central Stores - Write-off	-	-	-	(302)	302
70000	Payroll Suspense	-	-	-	53,340	(53,340)
80000	Special Projects	-	-	-	162,980	(162,980)
	Contingency	-	92,000	92,000	-	92,000
TOTAL O & M		7,923,000	1,405,000	9,328,000	9,358,592	(30,592)
C0100	Furniture & Office Equipment	164,000	190,000	354,000	354,172	(172)
C0300	Computer Equipment Hardware	377,000	106,000	483,000	377,976	105,024
C0400	Automobiles	125,000	-	125,000	119,913	5,087
C0600	Queens Printer Equipment	29,000	81,000	110,000	111,361	(1,361)
C0700	Word Processing Equipment	200,000	113,000	313,000	266,787	46,213
C0800	Leasehold Improvements	-	-	-	33,850	(33,850)
C1100	Misc. & Minor Projects	150,000	-	150,000	82,520	67,480
C1200	Pre-Engineering Costs	120,000	(30,000)	90,000	84,409	5,591
C1400	Retrofit Projects	-	486,000	486,000	15,929	470,071
C1500	Retrofit Stewart Crossing	-	-	-	453,707	(453,707)
C1900	Retrofit Tuchtua Heart Recv.	-	-	-	(6,556)	6,556
C2100	Corrections Trailer	-	92,000	92,000	91,840	160
C2200	Asbestos Abatement	-	267,000	267,000	268,960	(1,960)
C3000	Special Winter Projects	-	1,112,000	1,112,000	470,334	641,666
C3100	Projects-Other Departments	-	-	-	189,665	(189,665)
C3200	Air-Conditioner Computer Room	-	20,000	20,000	23,006	(3,006)
C3300	Systems Development Projects	-	480,000	480,000	282,053	197,947
C5000	Misc. Bldg. Mtnce. Equipment	-	-	-	5,538	(5,538)
C5200	Pre-Engineering Costs	-	-	-	36,134	(36,134)
C5300	Misc. & Minor Projects	-	-	-	-	-
C6300	Projects Education	-	-	-	2,768	(2,768)
TOTAL CAPITAL		1,165,000	2,917,000	4,082,000	3,264,366	817,634

SCHEDULE OF LEGISLATIVE APPROPRIATIONS AND UNEXPENDED BALANCES. . .

Dept	Program	Main Appropriation	Supplementary Appropriation	Revised Appropriation	Actual Expenditure	(Over)Under Expenditure
DEPT 18 YUKON HOUSING CORPORATION						
10000	YHC Operating Grant	1,508,000	512,000	2,020,000	1,799,000	221,000
TOTAL O & M		1,508,000	512,000	2,020,000	1,799,000	221,000
CAPITAL GRANT		199,000	95,000	294,000	95,000	199,000
DEPT 19 YUKON LIQUOR CORPORATION						
C0100	Liquor Stores & Hqtrs. Equipment	30,000	220,000	250,000	97,130	152,870
C0200	Forklifts	40,000	(12,000)	28,000	270	27,730
C0300	Faro Liquor Store		7,000	7,000	44,553	(37,553)
TOTAL CAPITAL		70,000	215,000	285,000	141,953	143,047
DEPT 20 INTEREST EXPENSE						
10000	Interest Expense	2,687,000	(1,216,000)	1,471,000	1,320,308	150,692
TOTAL O & M		2,687,000	(1,216,000)	1,471,000	1,320,308	150,692

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ESTIMATES TO ACTUAL COMPARISONREVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>EXECUTIVE COUNCIL OFFICE</u>					
<u>Recoveries</u>					
- Inquiry Centre	20,000	15,000	35,000	35,000	-
TOTAL RECOVERIES	20,000	15,000	35,000	35,000	-
<u>EDUCATION</u>					
<u>Recoveries</u>					
- Schools Program Administration	44,000	29,000	73,000	72,715	285
- Student Accommodation	52,000	(4,000)	48,000	101,811	(53,811)
- Remedial Tutor	3,000	1,000	4,000	-	4,000
- French Language	194,000	-	194,000	220,009	(26,009)
- Teacher Training	32,000	(4,000)	28,000	1,462	26,538
- Recreation	-	-	-	-	-
- Advanced Education and Manpower	2,072,000	(71,000)	2,001,000	1,952,037	48,963
TOTAL RECOVERIES	2,397,000	(49,000)	2,348,000	2,348,034	(34)
<u>CAPITAL RECOVERIES</u>					
- Yukon College - renovations and equipment	-	704,000	704,000	404,419	299,581
- Teslin Land Lease	-	25,000	25,000	-	25,000
- Pelly School Wood-Chip Furnace	-	-	-	-	-
TOTAL CAPITAL RECOVERIES	-	729,000	729,000	404,419	324,581

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>CONSUMER AND CORPORATE AFFAIRS</u>					
<u>Revenue</u>					
- Transport Public Utilities Permits	71,000	(71,000)	-	-	-
- Motor Vehicle Licences/Permits	1,452,000	(1,452,000)	-	-	-
- Business and Professional Licences	120,000	(18,000)	102,000	103,253	(1,253)
- Registrations	105,000	47,000	152,000	170,209	(18,209)
TOTAL REVENUE	1,748,000	(1,494,000)	254,000	273,462	(19,462)
<u>Recoveries</u>					
- Workers' Compensation	54,000	-	54,000	46,396	7,604
- Metric Conversion	21,000	2,000	23,000	18,816	4,184
- Credit Union	-	8,000	8,000	8,829	(829)
TOTAL RECOVERIES	75,000	10,000	85,000	74,041	10,959
<u>HEALTH AND HUMAN RESOURCES</u>					
<u>Revenue</u>					
- Yukon Health Care Insurance Premiums	2,127,000	(157,000)	1,970,000	2,549,224	(579,224)
- Registration and Fees	11,000	2,000	13,000	12,617	383
TOTAL REVENUE	2,138,000	(155,000)	1,983,000	2,561,841	(578,841)

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>HEALTH AND HUMAN RESOURCES</u>					
<u>Recoveries</u>					
- Administration	800,000	7,000	807,000	966,789	(159,789)
- Child Welfare	962,000	(9,000)	953,000	903,290	49,710
- Social Assistance	1,379,000	(50,000)	1,329,000	1,152,091	176,909
- Young Offenders	-	-	-	-	-
- Residential Facilities	614,000	15,000	629,000	668,321	(39,321)
- YSC Recoveries DIAND	-	-	-	92,291	(92,291)
- Grants and Subsidies	72,000	-	72,000	46,714	25,286
- Vocational Rehabilitation Services	679,000	84,000	763,000	745,944	17,056
- Workshop Registration Fee	-	2,000	2,000	-	2,000
- Yukon Hospital Insurance Services	1,300,000	-	1,300,000	1,034,016	265,984
- Alcohol and Drug Services	-	1,000	1,000	4,061	(3,061)
- Third Party Recoveries	-	-	-	74,045	(74,045)
TOTAL RECOVERIES	5,806,000	50,000	5,856,000	5,687,562	168,438
<u>MUNICIPAL AND COMMUNITY AFFAIRS</u>					
<u>Revenue</u>					
- Registration and Fees	149,000	64,000	213,000	402,257	(189,257)
TOTAL REVENUE	149,000	64,000	213,000	402,257	(189,257)

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	MAIN ESTIMATES	SUPPLEMENTARY ESTIMATES	REVISED ESTIMATES	ACTUAL	(Over) Under
<u>MUNICIPAL AND COMMUNITY AFFAIRS CONTINUED</u>					
<u>Recoveries</u>					
- Water Delivery and Sewage Charges	40,000	16,000	56,000	44,640	11,360
- Municipal Tax Assessments	106,000	-	106,000	110,982	(4,982)
- Insect Control	35,000	(5,000)	30,000	29,792	208
- Ambulance Fees	24,000	-	24,000	21,572	2,428
- Third Party Recoveries	-	4,000	4,000	3,962	38
- Other	-	1,000	1,000	5,148	(4,148)
- Dawson Sewer Connection	-	36,000	36,000	37,102	(1,102)
- Dawson City - Frontage Charges	-	-	-	-	-
- Emergency Measures Organization	-	-	-	-	-
- D.I.A.N.D.	-	-	-	-	-
<u>TOTAL RECOVERIES</u>	205,000	52,000	257,000	253,198	3,802
<u>CAPITAL RECOVERIES</u>					
- Land Development	750,000	233,000	983,000	1,339,877	(356,877)
- Miscellaneous Capital Recoveries	-	15,000	15,000	17,888	(2,888)
- Emergency Measures Program	-	30,000	30,000	-	30,000
<u>TOTAL CAPITAL RECOVERIES</u>	750,000	278,000	1,028,000	1,357,765	(329,765)

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>ECONOMIC DEVELOPMENT</u>					
<u>Recoveries</u>					
- 3rd Party Recoveries	-	134,000	134,000	113,630	20,370
- Yukon River Basin	60,000	(60,000)	-	-	-
- Private Residential Fuel Oil	-	37,000	37,000	-	37,000
- Surveys	-	-	-	-	-
- Non-Gov't. Domestic Electricity	-	900,000	900,000	982,517	(82,517)
- Statistics Canada	-	6,000	6,000	5,910	90
- Non-Gov't. Commercial Electricity	-	85,000	85,000	-	85,000
- Northern Hydrocarbon Planning	-	1,000	1,000	3,622	(2,622)
- Energy Equalization	958,000	(958,000)	-	-	-
TOTAL RECOVERIES	1,018,000	145,000	1,163,000	1,105,679	57,321
<u>CAPITAL RECOVERIES</u>					
- Renewable Energy & Energy Conservation Agreement	787,000	-	787,000	541,180	245,820
- Economic Development Agreement	1,000	(1,000)	-	-	-
- Special ARDA Agreement	325,000	(100,000)	225,000	197,775	27,225
- Federal Retrofit Program	-	47,000	47,000	42,108	4,892
- Other 1982-83 Items	-	-	-	-	-
TOTAL CAPITAL RECOVERIES	1,113,000	(54,000)	1,059,000	781,063	277,937

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>JUSTICE</u>					
<u>Revenue</u>					
- Fines - Territorial Court	126,000	22,000	148,000	124,802	23,198
- Registrations and Fees	36,000	24,000	60,000	106,660	(46,660)
TOTAL REVENUE	162,000	46,000	208,000	231,462	(23,462)
<u>Recoveries</u>					
- Legal Aid	208,000	12,000	220,000	228,860	(8,860)
- Courtworkers Programs	50,000	-	50,000	45,069	4,931
- Gun Control	21,000	-	21,000	19,041	1,959
- Compensation for Victims of Crime	22,000	(17,000)	5,000	(2,147)	7,147
- Canadian Correctional Service	-	50,000	50,000	64,361	(14,361)
- Other Recoveries	6,000	9,000	15,000	14,892	108
- Firearm Acquisition Certificates	1,000	6,000	7,000	7,898	(898)
TOTAL RECOVERIES	308,000	60,000	368,000	377,974	(9,974)

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>HIGHWAYS AND TRANSPORTATION</u>					
<u>Revenue</u>					
- Transport Public Utility Permits	-	71,000	71,000	70,552	448
- Motor Vehicle Licences/Permits	-	1,452,000	1,452,000	1,300,203	151,797
- Overweight Permits	60,000	-	60,000	60,129	(129)
TOTAL REVENUE	60,000	1,523,000	1,583,000	1,430,884	152,116
<u>Recoveries</u>					
- V.H.F. Radio	97,000	12,000	109,000	102,885	6,115
- Airports	1,016,000	(81,000)	935,000	800,002	134,998
- Alaska Highway Agreement	10,864,000	924,000	11,788,000	11,535,371	252,629
- Recoverable Services/Office Rental	338,000	(6,000)	332,000	250,107	81,893
TOTAL RECOVERIES	12,315,000	849,000	13,164,000	12,688,365	475,635
<u>CAPITAL RECOVERIES</u>					
- Engineering Services Agreement	-	5,538,000	5,538,000	6,593,789	(1,055,789)
- M.O.T. Airports	-	55,000	55,000	141,422	(86,422)
TOTAL CAPITAL RECOVERIES	-	5,593,000	5,593,000	6,735,211	(1,142,211)

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
FINANCE					
<u>Revenue</u>					
- Income Tax	15,446,000	(517,000)	14,929,000	15,290,552	(361,552)
- Property Tax - Territorial	857,000	241,000	1,098,000	1,081,849	16,151
- School Tax - Municipal	1,456,000	-	1,456,000	1,302,163	153,837
- Post Sec. Educational Grant	-	-	-	-	-
- School Tax - Territorial	591,000	-	591,000	452,275	138,725
- YHCIP Recoveries (NH and W)	-	-	-	-	-
- Grant-in-Lieu-Federal	420,000	(100,000)	320,000	540,044	(220,044)
- Extended Health Care	-	-	-	-	-
- Interest and Penalties	75,000	-	75,000	67,498	7,502
- Fuel/Heating Oil Tax	4,200,000	-	4,200,000	4,096,725	103,275
- Tobacco Tax	1,021,000	-	1,021,000	1,275,651	(254,651)
- Insurance Premium Tax	300,000	-	300,000	292,871	7,129
TOTAL REVENUE	24,366,000	(376,000)	23,990,000	24,399,628	(409,628)
- Liquor Profit Licences and Surcharges	5,694,000	156,000	5,850,000	5,800,000	50,000
- Interest on Investment	1,800,000	1,100,000	2,900,000	3,781,008	(881,008)
- Sundry	-	-	-	-	-
TOTAL OTHERS	7,494,000	1,256,000	8,750,000	9,581,008	(831,008)
<u>Recoveries</u>					
- Housing Rentals Non Y.H.C.	6,000	-	6,000	10,169	(10,169)
- Workers' Compensation	100,000	-	100,000	6,000	-
- Public Utilities Tax Transfer	-	2,000	2,000	-	100,000
- Other	-	-	-	818	1,182
TOTAL RECOVERIES	106,000	2,000	108,000	16,987	91,013

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>TOURISM, HERITAGE AND CULTURAL RESOURCES</u>					
<u>Revenue</u>					
- Fines	4,000	-	4,000	3,916	84
- Audio visual Equipment Rentals	3,000	-	3,000	2,694	306
- Maps Sales and Royalties	3,000	(2,000)	1,000	3,707	(2,707)
TOTAL REVENUE	10,000	(2,000)	8,000	10,317	(2,317)
<u>Recoveries</u>					
- Sundry	10,000	1,000	11,000	36,000	(25,000)
TOTAL RECOVERIES	10,000	1,000	11,000	36,000	(25,000)
<u>CAPITAL RECOVERIES</u>					
- Tourism Industry Development Subsidiary Agreement	102,000	875,000	977,000	833,447	143,553
- Need Program	-	39,000	39,000	36,073	2,927
- Parks Canada Dawson	-	12,000	12,000	12,150	(150)
- VRC	-	-	-	-	-
TOTAL CAPITAL RECOVERIES	102,000	926,000	1,028,000	881,670	146,330

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>RENEWABLE RESOURCES</u>					
<u>Revenue</u>					
- Hunting Licences, Seal Fees and Special Licences	160,000	-	160,000	150,383	9,617
- Outfitter Trophy Export Fees	115,000	-	115,000	108,709	6,291
- Trapping Revenue	7,000	-	7,000	11,700	(4,700)
- Outfitter and Guide Licences	18,000	-	18,000	5,190	12,810
- Fishing Licences	98,000	-	98,000	85,966	12,034
- Campground Permits	60,000	(20,000)	40,000	71,545	(31,545)
TOTAL REVENUE	458,000	(20,000)	438,000	433,493	4,507
<u>Recoveries</u>					
- Renewable Resources Subsidiary Agreement	-	-	-	-	-
- Agrican	-	-	-	-	-
- Resource Corps	-	-	-	-	-
- Sub-Agreement - Programs I and IV	-	87,000	87,000	110,288	(23,288)
- Yukon River Basin Studies	292,000	98,000	390,000	359,717	30,283
- Sub-Agreement - Programs III	-	104,000	104,000	91,000	13,000
- Special Projects	-	-	-	-	-
- Industry Recoveries	-	132,000	132,000	72,247	59,753
- Miscellaneous	2,000	(2,000)	-	-	-
TOTAL RECOVERIES	294,000	419,000	713,000	633,252	79,748

ESTIMATES TO ACTUAL COMPARISON

REVENUES AND RECOVERIES

<u>DEPARTMENT</u>	<u>MAIN ESTIMATES</u>	<u>SUPPLEMENTARY ESTIMATES</u>	<u>REVISED ESTIMATES</u>	<u>ACTUAL</u>	<u>(Over) Under</u>
<u>RENEWABLE RESOURCES Continued</u>					
<u>CAPITAL RECOVERIES</u>					
- Prior Years Audit Adjustment	-	(8,000)	(8,000)	(8,000)	-
- Campground and Parks Dev.	-	115,000	115,000	74,000	41,000
- Industries Studies	-	5,000	5,000	-	5,000
TOTAL CAPITAL RECOVERIES	-	112,000	112,000	66,000	46,000
<u>GOVERNMENT SERVICES</u>					
<u>Recoveries</u>					
- Sales of Surplus Equipment	40,000	25,000	65,000	64,170	830
- Emergency Measures Organization	19,000	(19,000)	-	-	-
- Third Party Recoveries	187,000	(47,000)	140,000	175,710	(35,710)
- Other	16,000	-	16,000	5,563	10,437
TOTAL RECOVERIES	262,000	(41,000)	221,000	245,443	(24,443)
<u>CAPITAL RECOVERIES</u>					
- Asbestos Abatement	-	-	-	-	-
- Emergency Project	30,000	(30,000)	-	-	-
TOTAL CAPITAL RECOVERIES	30,000	(30,000)	-	-	-

AUDITOR GENERAL OF CANADA

VERIFICATEUR GENERAL DU CANADA

AUDITOR'S REPORT

Report to the Commissioner
of the Yukon Territory
on the examination of the
financial statements of the

YUKON HOUSING CORPORATION

I have examined the financial statements of the Yukon Housing Corporation as at March 31, 1984 and the results of operations, equity and changes in assets for the year ended March 31, 1984. 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, 1984 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.



Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 5, 1984



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

(in thousands of dollars)

AUDITOR'S REPORT

The Commissioner of the Yukon Territory

I have examined the balance sheet of the Yukon Housing Corporation as at March 31, 1984 and the statements of operations, 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, 1984 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.

Kenneth M. Dye

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 5, 1984

Government of the Yukon Territory

Approved by the Board:

R.P. Perry
Chairman
Geo. F. Wood
Director

	1984	1983
	\$ 481	\$ 361
	1,989	1,178
	607	436
	38	54
	<u>3,075</u>	<u>2,029</u>
	51	99
		197
		13,284
		886
	2,248	1,143
	3,075	2,029
		4,501
		2,035
	6,563	6,536
	9,638	8,563
	4,816	6,319
	<u>14,454</u>	<u>14,882</u>

YUKON HOUSING CORPORATION

Balance Sheet
as at March 31, 1984

ASSETS

1984 1983
(in thousands of dollars)

Current

Cash	\$ 461	\$ 361
Accounts receivable (Note 3)	1,969	1,178
Houses for sale	607	436
Prepaid expenses	<u>38</u>	<u>54</u>
	<u>3,075</u>	<u>2,029</u>

Mortgages receivable (Note 4) 91 98

Investments in land and housing projects (Note 5) 11,286 11,157

\$ 14,452 \$ 13,284

LIABILITIES

Current

Accounts payable (Note 6)	\$ 827	\$ 886
Due to the Government of the Yukon Territory - Advance	<u>2,248</u>	<u>1,143</u>
	<u>3,075</u>	<u>2,029</u>

Long-term debt (Note 7)

Canada Mortgage and Housing Corporation loans	4,208	4,501
Mortgages	<u>2,355</u>	<u>2,035</u>
	<u>6,563</u>	<u>6,536</u>
	9,638	8,565

EQUITY

Government of the Yukon Territory 4,814 4,719

\$ 14,452 \$ 13,284

Approved by the Board:



Chairman



Director

YUKON HOUSING CORPORATION

Statement of Operations
for the year ended March 31, 1984

1984 1983
(in thousands of dollars)

Expenses

Program costs, net (Note 8)

Community housing

Rental - purchase

\$ 405 \$ 387

Senior citizens

258 162

Rent supplement

118 165

Low rental family

64 14

Low rental apartments

63 54

Other housing

2 -

910 782

Staff accommodation

526 385

Government employee buy-back plan

69 51

1,505 1,218

Administration

Salaries and employee benefits

263 203

Office

93 81

Travel

81 48

Other

27 5

464 337

1,969 1,555

Revenues

Gain on sale of investments in housing
projects

118 37

Other

45 -

Bank and mortgage interest income

7 71

170 108

Cost of operations for the year

\$ 1,799 \$ 1,447

YUKON HOUSING CORPORATION

Statement of Equity
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(in thousands of dollars)	
Balance at beginning of the year		
As previously reported	\$ 4,719	\$ 4,911
Adjustment to prior years	<u>-</u>	<u>(126)</u>
As restated	4,719	4,785
Grant from the Government of the Yukon Territory	1,894	1,381
Cost of operations for the year	<u>(1,799)</u>	<u>(1,447)</u>
Balance at end of the year	<u>\$ 4,814</u>	<u>\$ 4,719</u>

YUKON HOUSING CORPORATION

Statement of Changes in Financial Position
for the year ended March 31, 1984

	1984	1983
	(in thousands of dollars)	
Source of funds		
Grant from the Government of the Yukon Territory	\$ 1,894	\$ 1,381
Proceeds on sale of investments in housing projects	577	102
Mortgages	331	-
Decrease in mortgages receivable	<u>7</u>	<u>-</u>
	<u>\$ 2,809</u>	<u>\$ 1,483</u>
Application of funds		
Operations		
Cost of operations for the year	\$ 1,799	\$ 1,447
Items not affecting funds		
Depreciation and amortization	(173)	(176)
Gain on sale of investments in housing projects	<u>118</u>	<u>37</u>
	1,744	1,308
Investments in land and housing projects	761	93
Repayment of long-term debt	304	68
Increase in mortgages receivable	<u>-</u>	<u>14</u>
	<u>\$ 2,809</u>	<u>\$ 1,483</u>

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1984

1. Authority and objectives

The Corporation was established in 1972 by the Housing Corporation Act to develop and manage home ownership and rental housing programs and administer the Government of the Yukon Territory staff accommodation.

The Corporation is dependent on the Government of the Yukon Territory, either directly or indirectly through guarantees, for the funds required to finance its operations.

2. Significant accounting policies

Funds provided by the Government of the Yukon Territory

Under Section 17 of the Act, advances for the operating and capital costs of the Corporation are received from the Government and are recorded as due to the Government of the Yukon Territory. The amount advanced is reduced by the grant required to meet the operating and capital costs which is recorded as equity.

Houses for sale

The Government Employee Housing Plan was established for the purpose of acquiring housing units from former employees. The units are held by the Corporation until sold and are reflected in the balance sheet at the lower of cost or appraised value.

Investments in land and housing projects

Investments in land and housing projects are stated at cost and include interest on the applicable loan advances during the construction period. Projects constructed by the Corporation are financed by loans from Canada Mortgage and Housing Corporation, by grants from the Government of the Yukon Territory and by mortgages from private lending institutions.

In accordance with the terms of agreements under the National Housing Act, housing projects other than staff accommodation are depreciated by the sinking fund method based on the principal repayment of the applicable long-term debt. Investments in low rental family housing projects representing the Corporation's 25 per cent share of the cost of the projects under Federal-Territorial agreements are depreciated in a similar manner.

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

Standard construction 35 years

Mobile units 15 years

Furniture and equipment provided in staff accommodation are written off to expense when put into use.

Program costs

Administration expenses relating directly to program management are allocated proportionately to each program.

Cost recoveries are offset against the relevant program costs. These recoveries are from Canada Mortgage and Housing Corporation in respect of a proportion of the deficits incurred in operating low rental housing projects built under the National Housing Act and from the Department of Indian Affairs and Northern Development for the operation of public housing projects occupied by Indians.

Pensions

Contributions are made by the Corporation and its employees to the Public Service Pension Plan of the Federal Government. Contributions to the Plan are required from both employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Accounts receivable

	<u>1984</u>	<u>1983</u>
	(in thousands of dollars)	
Canada Mortgage and Housing Corporation	\$ 1,484	\$ 762
Department of Indian Affairs and Northern Development	212	87
Other	163	173
Rentals	<u>110</u>	<u>156</u>
	<u>\$ 1,969</u>	<u>\$ 1,178</u>

4. Mortgages receivable

1984 1983
(in thousands of dollars)

Rural and native housing first mortgages bearing interest at rates varying between 12.5% and 17.5% per annum repayable over a maximum period of 25 years

\$ 83 \$ 88

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

8 10

\$ 91 \$ 98

5. Investments in land and housing projects

	1984			1983
	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>.Net</u>	<u>Net</u>
	(in thousands of dollars)			
Community housing				
Rental - purchase	\$ 3,870	\$ 264	\$ 3,606	\$ 3,849
Senior citizens housing	3,248	50	3,198	2,765
Low rental apartments	1,097	13	1,084	1,088
Low rental family	610	12	598	550
Other				
Buildings	243	136	107	114
Land	13	-	13	7
	9,081	475	8,606	8,373
Staff accommodation				
Buildings	3,862	1,431	2,431	2,528
Land	249	-	249	256
	<u>\$ 13,192</u>	<u>\$ 1,906</u>	<u>\$ 11,286</u>	<u>\$ 11,157</u>

6. Accounts payable

	<u>1984</u>	<u>1983</u>
	(in thousands of dollars)	
Accounts payable	\$ 425	\$ 470
Accrued interest	297	315
Current portion of long-term debt	55	49
Contractors holdbacks and security deposits	37	45
Deposits on sale agreements	<u>13</u>	<u>7</u>
	<u>\$ 827</u>	<u>\$ 886</u>

7. Long-term debt

Canada Mortgage and Housing Corporation loans are repayable in annual amounts until the year 2027 and bear interest at a weighted average rate of 9.13%.

Mortgages from private lending institutions bear interest at a weighted average rate of 13.62% and are repayable in blended monthly amounts until the year 2005 on the basis of 25 year amortization with re-financing to be arranged in 1985 for mortgage balances then outstanding of \$2,355,000.

Interest for the year on long-term debt amounted to \$736,000 (1983 - \$695,000).

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

	<u>Loans</u>	<u>Mortgages</u>
	(in thousands of dollars)	
1985	\$ 48	\$ 2,120
1986	52	235
1987	56	-
1988	61	-
1989	67	-

The repayment of principal and interest on long-term debt is guaranteed by the Government of the Yukon Territory as provided for by Section 13 of the Housing Corporation Act.

8. Program costs, net

	1984				1983	
	<u>Rental income</u>	<u>Expense</u>	Cost of rental operations (in thousands of dollars)	Cost recoveries	<u>Net</u>	<u>Net</u>
Community housing						
Rental - purchase	\$ 231	\$ 1,147	\$ 916	511	405	\$ 387
Senior citizens	23	590	567	309	258	162
Rent supplement	97	329	232	114	118	165
Low rental family	118	372	254	190	64	14
Low rental apartments	-	127	127	64	63	54
Other	47	52	5	3	2	-
	516	2,617	2,101	1,191	910	782
Staff accommodation	360	886	526	-	526	385
Government employee buy-back plan	32	101	69	-	69	51
	<u>\$ 908</u>	<u>\$ 3,604</u>	<u>\$ 2,696</u>	<u>\$ 1,191</u>	<u>\$ 1,505</u>	<u>\$ 1,218</u>

The net cost of the Government employee buy-back plan includes \$72,000 (1983 - \$45,000) representing losses and provisions for losses on homes purchased from government employees.

9. Commitments

The Corporation leases office space under a long-term lease agreement and is committed to the following basic rental payments.

1985	\$ 46,000
1986	27,000

The lease escalation clauses for operating costs and property taxes may cause the payments to exceed the basic rental.

10. Comparative figures

Certain figures for 1983 presented for comparative purposes have been reclassified to conform with the 1984 presentation.



AUDITOR GENERAL OF CANADA

COMPTROLLER GENERAL OF CANADA

AUDITOR'S REPORT

Report on the examination of the
accounts and financial statements of the

YUKON LIQUOR CORPORATION

for the year ended March 31, 1984

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1984 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.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 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 Corporation. The financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1984



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable Clark Ashley, M.L.A.
Executive Council Member responsible for the
Yukon Liquor Corporation

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1984 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.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 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 Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

A handwritten signature in dark ink, appearing to read 'Raymond Dubois'.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1984

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1984

ASSETS

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Cash	\$ 396	\$ 782
Accounts receivable	330	123
Inventories	<u>1,375</u>	<u>1,719</u>
	<u>\$ 2,101</u>	<u>\$ 2,624</u>


LIABILITIES

Accounts payable	\$ 550	\$ 1,070
Deferred revenue	51	54
Government of the Yukon Territory Working capital advance	<u>1,500</u>	<u>1,500</u>
	<u>\$ 2,101</u>	<u>\$ 2,624</u>

Approved by the Board:



Chairman



Member

YUKON LIQUOR CORPORATION

Statement of Income
for the year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Sales	\$ 12,854	\$ 12,926
Cost of goods sold	<u>6,516</u>	<u>6,480</u>
Gross profit	<u>6,338</u>	<u>6,446</u>
Expenses		
Salaries and employee benefits	1,389	1,204
Rentals, utilities and maintenance	303	320
Cartage	174	178
Travel and communication	47	43
General and office supplies	27	29
Professional services	20	3
Miscellaneous	16	15
Board honoraria and expenses	<u>14</u>	<u>11</u>
	<u>1,990</u>	<u>1,803</u>
Operating income	<u>4,348</u>	<u>4,643</u>
Other income		
Bank interest	60	69
Fees, permits and licences	55	54
Miscellaneous	<u>50</u>	<u>79</u>
	<u>165</u>	<u>202</u>
Net income for the year, transferred to the Government of the Yukon Territory	<u>\$ 4,513</u>	<u>\$ 4,845</u>

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1984

1. Operations

The Corporation, established under the Liquor Act, 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 Act.

The Corporation is provided with an interest-free working capital advance by the Government of the Yukon Territory, to which the net income for the year is transferred in accordance with the Act.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. The more significant accounting policies of the Corporation are as follows:

Basis of accounting

The Corporation follows the accrual basis of accounting with the exception of employee termination benefits which are recorded on a cash basis.

Inventories

Inventories are valued at landed cost at Whitehorse.

Fixed assets

Fixed assets are financed by the Government of the Yukon Territory under a capital vote within the Capital Estimates of the Government. These assets are transferred to the Corporation without charge and are recorded in the accounts at a nominal amount of \$1. Assets surplus to the requirements of the Corporation are transferred back to the Government without charge.

Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon Territory, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Fixed assets

The cost to the Government of the Yukon Territory of fixed assets held by the Corporation at March 31 is as follows:

	<u>1984</u>	<u>1983</u>
	(thousands of dollars)	
Liquor store building, Faro	\$ 866	\$ 860
Handling equipment	204	176
Store and warehouse equipment	178	159
Store and warehouse improvements	81	-
Furniture and office equipment	70	65
Other equipment	<u>16</u>	<u>17</u>
	<u>\$ 1,415</u>	<u>\$ 1,277</u>

During the year, fixed assets costing \$142,000 (1983 - \$825,000) were charged to the capital vote of the Government of the Yukon Territory and transferred to the Corporation without charge. Fixed assets transferred back to the Government during the year totalled \$4,000 (1983 - nil)

4. Accommodation and services provided without charge

These financial statements do not reflect the cost of accommodation and other services 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 of services provided by the Government to the Corporation is estimated at \$199,000 (1983 - \$177,000). The value of services provided by the Corporation to the Government is estimated at \$142,000 (1983 - \$139,000).

5. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon Territory liquor taxes of \$1,287,000 (1983 - \$1,293,000) collected during the year under the Liquor Tax Act.

6. Employee termination benefits

The liability for employee termination benefits, which is not provided for in the financial statements, at March 31, 1984 is estimated at \$242,000 (1983 - \$237,000). Had these benefits been provided for, the net income for the year transferred to the Government would have been reduced by \$5,000 and the net income transferred to the Government in prior years would have been reduced by \$237,000.

7. Related party transactions

In addition to the related party transactions disclosed in Notes 3 to 6 inclusive, accounts receivable at March 31, 1984 include \$194,000 due from the Government (1983 - accounts payable of \$119,000 due to the Government).

8. Lease commitments

The Corporation has commitments to December 31, 1985 for leased accommodation of \$147,000 per year, subject to annual Consumer Price Index adjustments.

Financial statements of the

COMPENSATION FUND

(Alaska Territory)

for the year ended December 31, 1983



EMPIRE DU CANADA

ANNUAL REPORT

Report on the examination of the accounts
and financial statements of the
COMPENSATION FUND
(Yukon Territory)

for the year ended December 31, 1983

for the year then ended, my examination was made in accordance with generally accepted auditing standards, and accordingly the procedures as I considered necessary

in relation, these financial statements present a true and fair view of the position of the Fund as at December 31, 1983 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied consistently throughout that of the preceding year

I report that in my opinion proper books of account have been kept and the Board's financial statements are in agreement with the transactions that have come under my notice by a proper examination

[Faint signature and stamp]

1984

COMPENSATION FUND
(Yukon Territory)

Notes to Financial Statements
December 31, 1983

1. Authority and operations

The Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Board pursuant to the Act.

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.

2. Accounting policies

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectable after three years.

(b) Investments

Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized on a straightline basis over the term of the investment.

(c) Future claim costs

In accordance with Section 57 of the Act, the estimated liability for future claim costs 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.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the special reserves when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Special reserves

Pursuant to Section 57 of the Act, special reserves are established, for the following purposes, by an annual appropriation from net assessment income of each industrial classification, based on claims experience:

Disaster - 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.

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

Enhanced disability - to meet the claim costs of disabilities aggravated by previous disabilities.

Industrial diseases - to meet the claim costs arising from other industrial diseases.

Silicosis - to provide for claims resulting from silicosis.

(f) Operating reserve

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

(g) Assessments and merit rebates

Assessment income 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.

Merit rebates are allowed to employers with favourable claims experience in the immediately preceding three calendar years. Merit rebates provided for at the year-end represent the estimated rebates to be allowed on claims experience for the three prior years.

(h) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and special reserves. Pension awards and the liability for future claim costs are

capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(i) Allocation of interest income and administrative expense

Interest income is allocated to liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately to each industrial classification within the operating reserve.

3. Actuarial valuation

An actuarial valuation of the Fund, which is required to be carried out at least triennially in accordance with the Workers' Compensation Act, was completed as of December 31, 1983.

4. Assessments receivable

Assessments receivable are recorded net of an allowance for doubtful accounts of \$280,000 (1982 - \$578,000). Accounts written off during the year amounted to \$105,000 (1982 - \$27,000).

5. Investments

	<u>1983</u>	<u>1982</u>
	Par value	Amortized cost
	Amortized cost	Amortized cost
	(in thousands of dollars)	
Government of Canada bonds	\$ 8,900	\$ 11,022
Provincial and provincial guaranteed bonds	18,650	9,570
Other	1,550	1,000
	<u>\$ 29,100</u>	<u>\$ 21,592</u>
Market value: 1983 -	\$ 29,970,000	
1982 -	\$ 22,627,000	

6. Future claim costs

	<u>1983</u>	<u>1982</u>
	(in thousands of dollars)	
Amounts provided		
By class	\$ 597	\$ 927
Allocation of interest	<u>577</u>	<u>561</u>
	1,174	1,488
Amounts applied		
Transfer to pension liability	993	336
Claim payments	<u>568</u>	<u>728</u>
	<u>1,561</u>	<u>1,064</u>
Increase (decrease) for the year	(387)	424
Balance at beginning of the year	<u>5,165</u>	<u>4,741</u>
Balance at end of the year	<u>\$ 4,778</u>	<u>\$ 5,165</u>

7. Pension liability

	<u>1983</u>	<u>1982</u>
	(in thousands of dollars)	
Amounts provided		
Transfers from		
Future claim costs	\$ 993	\$ 336
Special reserves	430	598
Operations	186	515
Allocation of interest	<u>1,133</u>	<u>911</u>
	2,742	2,360
Amounts applied		
Pension payments	<u>564</u>	<u>388</u>
Increase for the year	2,178	1,972
Balance at beginning of the year	<u>8,280</u>	<u>6,308</u>
Balance at end of the year	<u>\$10,458</u>	<u>\$ 8,280</u>

The transfer during the year from future claim costs includes an amount of \$772,000 to cover the capitalized value of pension increases for dependant spouses and children pursuant to an amendment to the Workers' Compensation Act, effective January 1, 1983.

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of \$13,000 (1982 - \$35,000).

An actuarial valuation of the pension liability at December 31, 1983 revealed a surplus of \$74,800 after providing for the capitalized value of cost of living adjustments effective January 1, 1984.

The interest rate used during the year for the capitalization of pension awards and potential pension awards, and for the valuation of the pension liability at December 31, 1983 was 1.25% (1982 - 1.25%).

8. Special reserves

	1983					1982	
	<u>Disaster</u>	<u>Rehabili- tation</u>	<u>Enhanced Disability</u>	<u>Industrial Diseases</u>	<u>Silicosis</u>	<u>Total</u>	<u>Total</u>
	(in thousands of dollars)						
Amounts provided							
By class	\$ 823	\$ 374	\$ 187	\$ 687	\$ -	\$ 2,071	\$ 1,841
Interest	<u>410</u>	<u>269</u>	<u>230</u>	<u>100</u>	<u>96</u>	<u>1,105</u>	<u>883</u>
	1,233	643	417	787	96	3,176	2,724
Amounts applied							
Transfer to pension liability	359	-	-	71	-	430	598
Claim payments	<u>127</u>	<u>97</u>	<u>3</u>	<u>71</u>	<u>-</u>	<u>298</u>	<u>196</u>
	<u>486</u>	<u>97</u>	<u>3</u>	<u>142</u>	<u>-</u>	<u>728</u>	<u>794</u>
Increase for the year	747	546	414	645	96	2,448	1,930
Balance at beginning of the year	<u>3,427</u>	<u>2,143</u>	<u>1,785</u>	<u>850</u>	<u>748</u>	<u>8,953</u>	<u>7,023</u>
Balance at end of the year	<u>\$ 4,174</u>	<u>\$ 2,689</u>	<u>\$ 2,199</u>	<u>\$ 1,495</u>	<u>\$ 844</u>	<u>\$11,401</u>	<u>\$ 8,953</u>

9. Supplementary compensation benefits

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

10. Administrative expense

1983 1982
(in thousands of dollars)

Salaries	\$ 509	\$ 466
Rentals and supplies	122	115
Occupational health and safety	65	45
Professional services	47	53
Medical fees	14	21
Other	25	25

782 725

Less: Income from penalties 66 78

\$ 716 \$ 647

11. Comparative figures

For comparative purposes, certain of the prior year's figures have been reclassified to conform to the current year's presentation.