

GOVERNMENT OF YUKON

Schedule 4

**Schedule of Expenses by Department
for the year ended March 31, 2015**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Yukon Legislative Assembly						
Operation and maintenance						
Legislative services	\$ 3,766,000	\$ -	\$ -	\$ 3,766,000	\$ 3,482,789	\$ 283,211
Legislative Assembly Office	907,000	-	-	907,000	970,851	(63,851)
Retirement allowances and death benefits	944,000	740,000	-	1,684,000	1,772,449	(88,449)
Hansard	586,000	-	-	586,000	406,047	179,953
Conflicts Commission	51,000	-	-	51,000	19,181	31,819
	6,254,000	740,000	-	6,994,000	6,651,317	342,683
Capital						
Legislative Assembly Office	50,000	-	-	50,000	40,505	9,495
Amortization expense	18,000	-	-	18,000	19,893	(1,893)
Total expenses	6,322,000	740,000	-	7,062,000	6,711,715	350,285
Elections Office						
Operation and maintenance						
Elections	472,000	-	-	472,000	384,144	87,856
Capital						
Elections	5,000	-	-	5,000	1,107	3,893
Total expenses	477,000	-	-	477,000	385,251	91,749

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Office of the Ombudsman						
Operation and maintenance Office of the Ombudsman	\$ 860,000	\$ -	\$ -	\$ 860,000	\$ 784,547	\$ 75,453
Capital Office of the Ombudsman	112,000	(100,000)	-	12,000	14,869	(2,869)
Less acquisition of tangible capital assets	(100,000)	100,000	-	-	-	-
	12,000	-	-	12,000	14,869	(2,869)
Total expenses	872,000	-	-	872,000	799,416	72,584
Child and Youth Advocate Office						
Operation and maintenance Child and Youth Advocate Office	487,000	-	-	487,000	401,003	85,997
Capital Child and Youth Advocate Office	2,000	-	-	2,000	-	2,000
Total expenses	489,000	-	-	489,000	401,003	87,997

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
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Executive Council Office						
Operation and maintenance						
Strategic corporate services	\$ 5,211,000	\$ 39,000	\$ -	\$ 5,250,000	\$ 4,813,087	\$ 436,913
Aboriginal relations	9,212,000	658,000	-	9,870,000	9,180,584	689,416
Corporate programs and intergovernmental relations	5,576,000	74,000	-	5,650,000	5,706,948	(56,948)
Government audit services	566,000	-	-	566,000	455,907	110,093
Office of the Commissioner	250,000	-	-	250,000	230,554	19,446
Cabinet Offices	2,807,000	-	-	2,807,000	2,793,166	13,834
Northern strategy	617,000	(51,000)	-	566,000	564,752	1,248
	24,239,000	720,000	-	24,959,000	23,744,998	1,214,002
Capital						
Strategic corporate services	2,844,000	2,720,000	-	5,564,000	3,754,775	1,809,225
Less acquisition of tangible capital assets	(30,000)	(10,000)	-	(40,000)	(34,429)	(5,571)
	2,814,000	2,710,000	-	5,524,000	3,720,346	1,803,654
Amortization expense	10,000	(3,000)	-	7,000	7,361	(361)
Total expenses	27,063,000	3,427,000	-	30,490,000	27,472,705	3,017,295

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	Main Estimates	Supplementary Estimates	Transfers			
Community Services						
Operation and maintenance						
Corporate services	\$ 3,712,000	\$ 3,000	\$ -	\$ 3,715,000	\$ 3,712,726	\$ 2,274
Protective services	28,972,000	275,000	-	29,247,000	28,685,451	561,549
Community development	37,895,000	1,167,000	-	39,062,000	38,150,007	911,993
Corporate policy and consumer affairs	8,478,000	1,205,000	-	9,683,000	9,459,953	223,047
	79,057,000	2,650,000	-	81,707,000	80,008,137	1,698,863
Capital						
Corporate services	1,085,000	(204,000)	-	881,000	744,612	136,388
Protective services	6,648,000	(197,000)	-	6,451,000	6,214,572	236,428
Community development	39,672,000	(7,133,000)	-	32,539,000	24,975,641	7,563,359
Corporate policy and consumer affairs	1,400,000	-	-	1,400,000	643,172	756,828
	48,805,000	(7,534,000)	-	41,271,000	32,577,997	8,693,003
Less: Acquisition of tangible capital assets	(13,345,000)	2,429,000	-	(10,916,000)	(10,305,353)	(610,647)
Land development costs transferred to land inventory	(4,800,000)	1,000,000	-	(3,800,000)	(2,270,923)	(1,529,077)
Local improvement costs transferred to loans receivable	(1,400,000)	-	-	(1,400,000)	(573,146)	(826,854)
	29,260,000	(4,105,000)	-	25,155,000	19,428,575	5,726,425
Cost of land sold	-	7,110,000	-	7,110,000	6,970,924	139,076
Amortization expense	3,243,000	(141,000)	-	3,102,000	3,136,116	(34,116)

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	Appropriation			Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers		
Community Services					
Environmental liabilities (net)	\$ (200,000)	\$ -	\$ -	\$ (200,000)	\$ (200,000)
Bad debts expense	16,000	-	-	16,000	2,904
Total expenses	111,376,000	5,514,000	-	116,890,000	7,333,152
Economic Development					
Operation and maintenance					
Corporate services	1,436,000	-	-	1,436,000	34,467
Corporate planning and economic policy	2,145,000	-	-	2,145,000	54,125
Business and industry development	7,636,000	256,000	-	7,892,000	877,511
Regional economic development	4,777,000	1,178,000	-	5,955,000	1,612,027
	15,994,000	1,434,000	-	17,428,000	2,578,130
Capital					
Corporate services	204,000	(175,000)	-	29,000	7,268
Business and industry development	1,082,000	7,000	-	1,089,000	506,643
	1,286,000	(168,000)	-	1,118,000	513,911
Less acquisition of tangible capital assets	(15,000)	-	-	(15,000)	(15,000)
	1,271,000	(168,000)	-	1,103,000	498,911
Amortization expense	6,000	-	-	6,000	2,534
Total expenses	17,271,000	1,266,000	-	18,537,000	3,079,575

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Education						
Operation and maintenance						
Education support services	\$ 8,346,000	\$ (19,000)	\$ -	\$ 8,327,000	\$ 9,066,988	\$ (739,988)
Public schools	104,838,000	938,000	-	105,776,000	105,509,537	266,463
Advanced education	14,793,000	288,000	-	15,081,000	13,554,290	1,526,710
Yukon College	24,913,000	844,000	-	25,757,000	25,559,843	197,157
	152,890,000	2,051,000	-	154,941,000	153,690,658	1,250,342
Capital						
Education support services	71,000	-	-	71,000	54,199	16,801
Public schools	35,356,000	1,507,000	-	36,863,000	30,905,215	5,957,785
Yukon College	1,593,000	-	-	1,593,000	1,592,525	475
	37,020,000	1,507,000	-	38,527,000	32,551,939	5,975,061
Less acquisition of tangible capital assets	(31,043,000)	(1,706,000)	-	(32,749,000)	(27,567,786)	(5,181,214)
	5,977,000	(199,000)	-	5,778,000	4,984,153	793,847
Amortization expense	6,075,000	3,000	-	6,078,000	6,001,386	76,614
Write-down of tangible capital assets	-	269,000	-	269,000	475,933	(206,933)
Total expenses	164,942,000	2,124,000	-	167,066,000	165,152,130	1,913,870

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	Appropriation			Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers		
Energy, Mines and Resources					
Operation and maintenance					
Corporate services	\$ 3,454,000	\$ (200,000)	\$ -	\$ 3,254,000	\$ 183,732
Sustainable resources	9,925,000	253,000	-	10,178,000	879,793
Energy, corporate policy and communications	4,044,000	1,572,000	-	5,616,000	1,165,331
Oil and gas and mineral resources	57,759,000	11,572,000	-	69,331,000	6,602,090
Compliance monitoring and inspections	6,670,000	2,080,000	-	8,750,000	1,907,158
	81,852,000	15,277,000	-	97,129,000	10,738,104
Capital					
Corporate services	185,000	794,000	-	979,000	178,138
Sustainable resources	5,878,000	(3,135,000)	-	2,743,000	1,909,239
	6,063,000	(2,341,000)	-	3,722,000	2,087,377
Less: Acquisition of tangible capital assets	(200,000)	(775,000)	-	(975,000)	(161,288)
Land development costs transferred to land inventory	(5,290,000)	3,135,000	-	(2,155,000)	(1,607,851)
	573,000	19,000	-	592,000	318,238
Cost of land sold	-	1,866,000	-	1,866,000	1,158,430
Amortization expense	383,000	(16,000)	-	367,000	129
Total expenses	82,808,000	17,146,000	-	99,954,000	12,214,901

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Environment						
Operation and maintenance						
General management	\$ 436,000	\$ (41,000)	\$ -	\$ 395,000	\$ 372,685	\$ 22,315
Corporate services	8,594,000	145,000	11,000	8,750,000	8,569,934	180,066
Environmental sustainability	21,170,000	573,000	(11,000)	21,732,000	20,980,816	751,184
Environmental liabilities and remediation	4,057,000	(299,000)	-	3,758,000	2,811,947	946,053
	34,257,000	378,000	-	34,635,000	32,735,382	1,899,618
Capital						
Corporate services	2,350,000	799,000	-	3,149,000	2,759,297	389,703
Environmental sustainability	2,218,000	(1,641,000)	-	577,000	366,947	210,053
	4,568,000	(842,000)	-	3,726,000	3,126,244	599,756
Less acquisition of tangible capital assets	(2,001,000)	(1,034,000)	-	(3,035,000)	(2,334,015)	(700,985)
	2,567,000	(1,876,000)	-	691,000	792,229	(101,229)
Amortization expense	345,000	-	-	345,000	351,501	(6,501)
Environmental liabilities (net)	(2,860,000)	5,801,000	-	2,941,000	3,351,436	(410,436)
Total expenses	34,309,000	4,303,000	-	38,612,000	37,230,548	1,381,452

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Finance						
Operation and maintenance						
Treasury	\$ 8,077,000	\$ -	\$ -	\$ 8,077,000	\$ 7,812,206	\$ 264,794
Workers' compensation supplementary benefits	426,000	-	-	426,000	363,538	62,462
	8,503,000	-	-	8,503,000	8,175,744	327,256
Capital						
Treasury	55,000	-	-	55,000	38,242	16,758
Less acquisition of tangible capital assets	(16,000)	-	-	(16,000)	(11,292)	(4,708)
	39,000	-	-	39,000	26,950	12,050
Amortization expense	2,000	-	-	2,000	3,271	(1,271)
Bad debts expense	48,000	18,000	-	66,000	64,699	1,301
Transfers through the tax system	2,019,000	23,000	-	2,042,000	1,782,374	259,626
Total expenses	10,611,000	41,000	-	10,652,000	10,053,038	598,962
French Language Services Directorate						
Operation and maintenance						
French language services	2,522,000	166,000	-	2,688,000	2,567,163	120,837
Capital						
French language services	4,000	-	-	4,000	3,369	631
Total expenses	2,526,000	166,000	-	2,692,000	2,570,532	121,468

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
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Health and Social Services						
Operation and maintenance						
Corporate services	\$ 10,186,000	\$ 243,000	\$ -	\$ 10,429,000	\$ 10,019,552	\$ 409,448
Family and children's services	42,491,000	(1,323,000)	-	41,168,000	40,475,375	692,625
Adult services	32,115,000	1,825,000	-	33,940,000	33,145,315	794,685
Continuing care	38,219,000	(132,000)	-	38,087,000	38,003,055	83,945
Health services	107,930,000	7,601,000	-	115,531,000	114,797,069	733,931
Community and program support	10,262,000	612,000	-	10,874,000	11,104,829	(230,829)
Yukon hospital services	66,565,000	(1,435,000)	-	65,130,000	65,096,796	33,204
	307,768,000	7,391,000	-	315,159,000	312,641,991	2,517,009
Capital						
Corporate services	1,049,000	1,544,000	-	2,593,000	1,471,879	1,121,121
Family and children's services	244,000	(21,000)	-	223,000	172,878	50,122
Adult services	6,186,000	(265,000)	-	5,921,000	2,294,986	3,626,014
Continuing care	18,536,000	(12,712,000)	-	5,824,000	4,819,711	1,004,289
Health services	1,108,000	10,000	-	1,118,000	876,203	241,797
Community and program support	13,000	-	-	13,000	3,489	9,511
Yukon hospital services	3,247,000	1,382,000	-	4,629,000	4,629,000	-
	30,383,000	(10,062,000)	-	20,321,000	14,268,146	6,052,854
Less acquisition of tangible capital assets	(20,554,000)	12,297,000	-	(8,257,000)	(6,518,279)	(1,738,721)
	9,829,000	2,235,000	-	12,064,000	7,749,867	4,314,133
Amortization expense	1,379,000	(84,000)	-	1,295,000	1,248,037	46,963
Total expenses	318,976,000	9,542,000	-	328,518,000	321,639,895	6,878,105

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Highways and Public Works						
Operation and maintenance						
Corporate services	\$ 10,196,000	\$ (51,000)	\$ -	\$ 10,145,000	\$ 9,836,749	\$ 308,251
Information and communications technology	14,205,000	321,000	-	14,526,000	13,929,567	596,433
Transportation division	60,834,000	1,047,000	-	61,881,000	62,708,282	(827,282)
Property management	42,226,000	200,000	-	42,426,000	42,029,222	396,778
Central Stores write off	-	-	-	-	(3,305)	3,305
	127,461,000	1,517,000	-	128,978,000	128,500,515	477,485
Less lease payments for leased tangible capital assets transferred to liabilities	(472,000)	(200,000)	-	(672,000)	(622,583)	(49,417)
	126,989,000	1,317,000	-	128,306,000	127,877,932	428,068
Capital						
Corporate services	330,000	-	-	330,000	318,232	11,768
Information and communications technology	5,643,000	34,000	-	5,677,000	5,256,222	420,778
Transportation division	93,246,000	(21,053,000)	-	72,193,000	64,219,127	7,973,873
Property management	11,322,000	1,776,000	-	13,098,000	7,180,011	5,917,989
	110,541,000	(19,243,000)	-	91,298,000	76,973,592	14,324,408
Less acquisition of tangible capital assets	(70,566,000)	27,199,000	-	(43,367,000)	(34,203,394)	(9,163,606)
	39,975,000	7,956,000	-	47,931,000	42,770,198	5,160,802
Amortization expense	28,941,000	(10,000)	-	28,931,000	28,914,759	16,241
Rental expense recognized from prepaid expenses	140,000	-	-	140,000	128,168	11,832
Total expenses	196,045,000	9,263,000	-	205,308,000	199,691,057	5,616,943

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Justice						
Operation and maintenance						
Management services	\$ 4,020,000	\$ 2,000	\$ -	\$ 4,022,000	\$ 3,894,875	\$ 127,125
Court services	7,307,000	585,000	-	7,892,000	7,665,635	226,365
Legal services	6,568,000	50,000	-	6,618,000	6,647,271	(29,271)
Regulatory services	2,678,000	202,000	-	2,880,000	3,027,647	(147,647)
Community justice and public safety division	42,070,000	909,000	-	42,979,000	42,626,706	352,294
Human rights	680,000	-	-	680,000	630,468	49,532
	63,323,000	1,748,000	-	65,071,000	64,492,602	578,398
Capital						
Management services	1,713,000	(246,000)	-	1,467,000	937,391	529,609
Court services	7,000	133,000	-	140,000	135,700	4,300
Community justice and public safety division	1,742,000	670,000	-	2,412,000	2,083,875	328,125
	3,462,000	557,000	-	4,019,000	3,156,966	862,034
Less acquisition of tangible capital assets	(1,886,000)	408,000	-	(1,478,000)	(1,021,372)	(456,628)
	1,576,000	965,000	-	2,541,000	2,135,594	405,406
Amortization expense	2,298,000	(164,000)	-	2,134,000	2,198,636	(64,636)
Total expenses	67,197,000	2,549,000	-	69,746,000	68,826,832	919,168

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Public Service Commission						
Operation and maintenance						
Finance and administration	\$ 948,000	\$ 2,000	\$ -	\$ 950,000	\$ 968,809	\$ (18,809)
Corporate human resource staffing	2,678,000	3,000	-	2,681,000	2,023,533	657,467
Compensation and classification	2,342,000	29,000	-	2,371,000	2,098,133	272,867
Staff relations	1,268,000	4,000	-	1,272,000	1,307,396	(35,396)
Workers' compensation fund	4,900,000	-	-	4,900,000	4,904,705	(4,705)
Human resource management systems	919,000	2,000	-	921,000	897,400	23,600
Policy, planning and communication	818,000	2,000	-	820,000	744,090	75,910
Employee future benefits	21,876,000	-	-	21,876,000	21,193,882	682,118
Staff development	2,830,000	(100,000)	-	2,730,000	2,223,380	506,620
Respectful workplace office	846,000	3,000	-	849,000	687,104	161,896
Health, safety and disability management	2,832,000	4,000	-	2,836,000	2,230,101	605,899
	42,257,000	(51,000)	-	42,206,000	39,278,533	2,927,467
Capital						
Finance and administration	95,000	56,000	-	151,000	149,506	1,494
Corporate human resource staffing	5,000	-	-	5,000	5,331	(331)
Staff development	11,000	-	-	11,000	10,970	30
Health, safety and disability management	10,000	-	-	10,000	8,327	1,673
	121,000	56,000	-	177,000	174,134	2,866
Less acquisition of tangible capital assets	(12,000)	-	-	(12,000)	(10,140)	(1,860)
	109,000	56,000	-	165,000	163,994	1,006
Amortization expense	7,000	-	-	7,000	6,710	290
Total expenses	42,373,000	5,000	-	42,378,000	39,449,237	2,928,763

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Tourism and Culture						
Operation and maintenance						
Corporate services	\$ 2,388,000	\$ -	\$ (10,000)	\$ 2,378,000	\$ 2,280,969	\$ 97,031
Cultural services	10,735,000	598,000	58,000	11,391,000	10,738,948	652,052
Tourism	9,903,000	2,088,000	(48,000)	11,943,000	11,775,777	167,223
	23,026,000	2,686,000	-	25,712,000	24,795,694	916,306
Capital						
Corporate services	358,000	(152,000)	-	206,000	129,709	76,291
Cultural services	2,340,000	(219,000)	-	2,121,000	1,906,599	214,401
Tourism	425,000	(110,000)	-	315,000	305,178	9,822
	3,123,000	(481,000)	-	2,642,000	2,341,486	300,514
Less acquisition of tangible capital assets	(1,317,000)	270,000	-	(1,047,000)	(1,060,570)	13,570
	1,806,000	(211,000)	-	1,595,000	1,280,916	314,084
Amortization expense	754,000	(41,000)	-	713,000	758,231	(45,231)
Total expenses	25,586,000	2,434,000	-	28,020,000	26,834,841	1,185,159

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	Main Estimates	Supplementary Estimates	Transfers			
Women's Directorate						
Operation and maintenance						
Policy and program development	\$ 1,740,000	\$ 54,000	\$ -	\$ 1,794,000	\$ 1,672,023	\$ 121,977
Capital						
Policy and program development	3,000	14,000	-	17,000	16,350	650
Total expenses	1,743,000	68,000	-	1,811,000	1,688,373	122,627
Yukon Development Corporation (Transfer Payment)						
Operation and maintenance						
Infrastructure loan	21,200,000	-	-	21,200,000	21,200,000	-
Interim electrical rebate	3,435,000	-	-	3,435,000	3,350,552	84,448
Mayo B rate payer support	2,625,000	(997,000)	-	1,628,000	1,628,000	-
	27,260,000	(997,000)	-	26,263,000	26,178,552	84,448
Less loan advances transferred to loans receivable	(21,200,000)	-	-	(21,200,000)	(21,200,000)	-
	6,060,000	(997,000)	-	5,063,000	4,978,552	84,448
Capital						
Hydro infrastructure development	2,000,000	-	-	2,000,000	1,297,712	702,288
Keno - Stewart transmission line	-	1,000,000	-	1,000,000	1,000,000	-
	2,000,000	1,000,000	-	3,000,000	2,297,712	702,288
Total expenses	8,060,000	3,000	-	8,063,000	7,276,264	786,736

GOVERNMENT OF YUKON

Schedule 4

**Schedule of Expenses by Department
for the year ended March 31, 2015**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
Yukon Housing Corporation (Transfer Payment)						
Operation and maintenance						
Gross expenditures	\$ 19,768,000	\$ 921,000	\$ -	\$ 20,689,000	\$ 20,277,082	\$ 411,918
Less: Rental revenues	(5,400,000)	-	-	(5,400,000)	(5,443,395)	43,395
Recoveries	(7,046,000)	-	-	(7,046,000)	(6,900,772)	(145,228)
	7,322,000	921,000	-	8,243,000	7,932,915	310,085
Capital						
Gross expenditures	42,963,000	(13,884,000)	-	29,079,000	18,520,780	10,558,220
Less: Recoveries	(1,446,000)	(1,131,000)	-	(2,577,000)	(1,451,222)	(1,125,778)
Loan expenditures	(9,850,000)	(1,890,000)	-	(11,740,000)	(4,762,788)	(6,977,212)
	31,667,000	(16,905,000)	-	14,762,000	12,306,770	2,455,230
Total expenses	38,989,000	(15,984,000)	-	23,005,000	20,239,685	2,765,315
Loan Capital and Loan Amortization						
Operation and maintenance						
Loans to third parties	5,000,000	-	-	5,000,000	475,341	4,524,659
Less loan advances transferred to loans receivable	(5,000,000)	-	-	(5,000,000)	(475,341)	(4,524,659)
Total expenses	-	-	-	-	-	-

GOVERNMENT OF YUKON

Schedule 4

**Schedule of Expenses by Department
for the year ended March 31, 2015**

	Appropriation				Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers	Revised Estimates		
Restricted Funds						
Net expenditures	\$ (6,251,000)	\$ (130,000)	\$ -	\$ (6,381,000)	\$ (7,815,377)	\$ 1,434,377
Amortization expense	3,768,000	(526,000)	-	3,242,000	3,169,248	72,752
Total expenses	(2,483,000)	(656,000)	-	(3,139,000)	(4,646,129)	1,507,129
Totals						
Operation and maintenance	1,012,544,000	36,685,000	-	1,049,229,000	1,016,352,025	32,876,975
Capital	282,114,000	(51,822,000)	-	230,292,000	185,882,915	44,409,085
Less: Acquisition of tangible capital assets	(141,085,000)	39,178,000	-	(101,907,000)	(83,880,342)	(18,026,658)
Land development costs transferred to land inventory	(10,090,000)	4,135,000	-	(5,955,000)	(2,818,072)	(3,136,928)
Loan advances transferred to loans receivable	(27,600,000)	-	-	(27,600,000)	(22,248,487)	(5,351,513)
Lease payments for leased tangible capital assets transferred to liabilities	(472,000)	(200,000)	-	(672,000)	(622,583)	(49,417)
Cost of land sold	-	8,976,000	-	8,976,000	7,678,494	1,297,506
Amortization expenses	47,229,000	(982,000)	-	46,247,000	46,185,486	61,514
Other expenses not appropriated	(7,088,000)	5,981,000	-	(1,107,000)	(1,999,671)	892,671
Adjustments	(13,218,000)	(9,149,000)	-	(22,367,000)	-	(22,367,000)
	\$ 1,142,334,000	\$ 32,802,000	\$ -	\$ 1,175,136,000	\$ 1,144,529,765	\$ 30,606,235