

# THE CITY OF DAWSON

Box 308 Dawson City, YT Y0B 1G0  
PH: 867-993-7400 FAX: 867-993-7434  
[www.cityofdawson.ca](http://www.cityofdawson.ca)



## NOTICE OF SPECIAL COUNCIL MEETING #C22-15

This is to inform you a special meeting of City Council will be held as follows:

**DATE OF MEETING:** WEDNESDAY, June 29, 2022  
**PLACE OF MEETING:** COUNCIL CHAMBERS, CITY OFFICE

**JOIN ZOOM MEETING:** <https://us02web.zoom.us/j/81748924015?pwd=zYcr1n9eMc7-mrEePK35CQBt4a8xsq.1>

**MEETING ID:** 817 4892 4015  
**PASSCODE:** 665903

**TIME OF MEETING:** 7:00 PM

### PURPOSE OF MEETING:

- 1) Accounts Payable 22-10 Cheques #57763-57834
- 2) Accounts Payable 22-11 Cheques #57835-57905, & EFT's
- 3) Accounts Payable 22-12 Cheques #57906-57953
- 4) Audited Financial Statements
- 5) Budget Amendment
- 6) 2022-12 Land Acquisition Bylaw No. 1 Bylaw-Third Reading
- 7) Public Questions

**DATE MEETING REQUESTED:** June 15, 2022  
**MEETING REQUESTED BY:** WILLIAM KENDRICK, MAYOR

\_\_\_\_\_  
Cory Bellmore, CAO

June 28, 2022  
Date

The City of Dawson  
Cheque Run 22-10  
5/20/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57763	AGF Investments Inc.	\$1,311.96		ADM	RRSP PP7-8-9
57764	Assante Financial Management	\$960.00		ADM	RRSP PP7-8-9
57765	BMO Nesbitt Burns	\$1,275.00		ADM	RRSP PP7-8-9
57766	BMO Bank of Montreal	\$2,022.30		ADM	RRSP PP7-8-9
57767	Cambrian Credit Union	\$1,805.34		ADM	RRSP PP7-8-9
57768	CIBC-Dawson City	\$1,072.72		ADM	RRSP PP7-8-9
57769	CIBC - Whitehorse	\$1,425.00		ADM	RRSP PP7-8-9
57770	EQ Bank	\$1,158.94		ADM	RRSP PP7-8-9
57771	Investors Group	\$2,848.68		ADM	RRSP PP7-8-9
57772	Questrade Inc.	\$1,260.00		ADM	RRSP PP7-8-9
57773	RBC Dominion Securities	\$1,595.04		ADM	RRSP PP7-8-9
57774	Royal Bank	\$1,200.00		ADM	RRSP PP7-8-9
57775	Royal Bank	\$450.00		ADM	RRSP PP7-8-9
57776	Scotia Securities	\$2,850.00		ADM	RRSP PP7-8-9
57777	Simplii Financial	\$1,350.00		ADM	RRSP PP7-8-9
57778	Tangerine	\$450.00		ADM	RRSP PP7-8-9
57779	CIBC-Dawson City	\$1,845.54		ADM	RRSP PP7-8-9
57780	Royal Bank	\$1,125.96		ADM	RRSP PP7-8-9
57781	Scotia Securities	\$500.00		ADM	RRSP PP7-8-9
57782	CIBC-Dawson City	\$960.00		ADM	RRSP PP7-8-9
57783	CIBC-Dawson City	\$1,443.48		ADM	RRSP PP7-8-9
57784	CIBC-Dawson City	\$900.00		ADM	RRSP PP7-8-9
57785	CIBC-Dawson City	\$1,752.74		ADM	RRSP PP7-8-9
57786	Acklands -Grainger Inc.	\$150.31		PW	OpSupplies-HvyEquipR&M
57787	Advance North Mechanical	\$1,384.36	\$1,173.60	PW	Veh R&M
			\$210.76	PW	Veh R&M
			\$1,384.36		
57788	AFD Petroleum Ltd	\$52,353.22	\$37,271.91	PW	BldgFuel-WTP
			\$2,655.04	PW	BldgFuel-Garage
			\$1,030.29	REC	BldgFuel-Wftr1
			\$633.27	PW	BldgFuel-Wood Shop
			\$2,536.94	REC	BldgFuel-Arena
			\$3,054.06	ALL	VehFuel
			\$5,171.71	ALL	VehFuel
			\$52,353.22		
57789	Air North Partnership	\$738.49	\$690.75	PW	Freight
			\$47.74	ADM	Freight
			\$738.49		
57790	Arctic Inland Resources Ltd.	\$2,593.44	\$492.67	REC	BldgR&M-Arena
			\$606.13	PW	NonCapEquip
			\$205.80	PW	OpSupplies
			\$498.08	REC	BldgR&M-Pool
			\$338.00	REC	OpSupplies-Parks
			\$452.76	REC	Supplies-For Bike repair stands
			\$2,593.44		
57791	Arctech Circle Welding Services	\$2,320.50		REC	ContSvs-Welding-Pool
57792	Associated Engineering (B.C.) Ltd	\$479.12		PW	ProFees-Engineers
57793	Bellmore, Cory	\$1,019.62		ADM	Conference-AYC

The City of Dawson  
Cheque Run 22-10  
5/20/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57794	Bonanza Market	\$269.88	\$164.83	REC	ProgSupplies
			\$105.05	ADM	OffSupplies
			\$269.88		
57795	Bureau Veritas	\$233.84		PW	ContSvs-WtrSampling
57796	Centrix Control Solutions	\$1,232.70		PW	OpSupplies-WS
57797	VOID				Cheque voided (after printing)
57798	Chief Isaac Mechanical	\$1,254.98		PW	HvyEquipR&M
57799	Clear Water Controls	\$769.13	\$769.13	PW	OpSupp
57800	Commercial Aquatic Supplies	\$4,527.36		REC	Chemicals
57801	Dawson City General Store	\$216.77		ADM	Office Supplies
57802	Dawson Firefighters Association	\$8,985.00		PS	Training-CallOuts
57803	Dawson Hardware Ltd.	\$2,912.20	\$38.91	PS	OpSupp
			\$216.43	PW	OpSupp
			\$151.65	PW	OpSupp-WS
			\$132.24	PW	SafetySupplies
			\$425.78	PW	NonCapEquip
			\$648.06	REC	BldgR&M-Pool
			\$119.19	REC	BldgR&M-Minto
			\$24.08	PW	BldgR&M-WS
			\$28.34	PW	VehR&M
			\$155.23	REC	BldgR&M-Arena
			\$283.45	REC	EquipR&M
			\$191.79	ADM	OffSupplies
			\$316.93	REC	OpSupplies
			\$94.48	REC	SafetySupplies
			\$85.64	REC	EquipR&M
			\$2,912.20		
57804	VOID				Voided - incorrect Vendor #
57805	Emco Corporation	\$771.39	\$626.54	REC	BldgR&M
			\$144.85	ADM	BldgR&M
			\$771.39		
57806	Finning (Canada) C3176	\$347.55		PW	HvyEquipR&M
57807	Graf Enviro Services Inc.	\$13,398.00	\$7,791.00	PW	ContSvs-Bins
			\$5,607.00	PW	ContSvs-Haulage
			\$13,398.00		
57808	Greenwood Engineering Solutions	\$8,396.13		PW	ProFees-WtrMeteringProgram
57809	Grenon Enterprises Ltd.	\$25,258.31	\$2,509.51	PW	ContSvsAp10-16
			\$590.63	PW	ContSvs-Stm-thwMaryMac&Dome
			\$525.00	PW	ContSvs-Stm-thwDuke&Dome
			\$1,782.38	PW	ContSvs-Ap17-23
			\$459.38	PW	ContSvs-StmDome
			\$459.38	PW	ContSvs-StmDome
			\$194.25	PW	ContSvs-Haul 3/4 crush
			\$1,050.00	PW	ContSvs-StmTwnCulverts
			\$9,909.90	PW	ContSvs-ResWtrDel
			\$3,971.63	PW	ContSv-Ap24-30
			\$131.25	PW	ContSvs StmBkhsManhole
			\$262.50	PW	ContSvs Stm3-Albert&YKNrg

The City of Dawson  
Cheque Run 22-10  
5/20/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
	Grenon Enterprises Ltd.		\$420.00	PW	ContSvs-HaulStock
			\$551.25	PW	ContSvs-ScrnFloodPrep
			\$1,653.75	PW	ContSvs-HaulFloodPrep
			\$525.00	PW	ContSvs-VacTk Harper&Mh
			\$262.50	PW	ContSvs-StmYECculvYHot
			\$25,258.31		
57810	Hach Sales & Service Canada LP	\$1,240.05		PW	OpSuppWS
57811	Hastings, Derrick	\$107.50		ADM	Deposits Refund
57812	Infosat Communications	\$79.25		PS	Sat Phone
57813	Juliette's Manor	\$2,450.00		ADM	StaffAccommodations for June
57814	Kenetic Welding	\$795.90		PW	HvyEquipR&M
57815	Klondike Chevrolet-Buick-GMC	\$42,035.48		REC	VehPurchase
57816	Lawson Lundell LLP	\$525.00		ADM	ProFees-Legal
57817	Listers Motor Sports	\$24,382.75		REC	Utility Vehicle
57818	Manitoulin Transport	\$535.25		PW	Freight
57819	Northern Superior Mechanical	\$2,085.13	\$67.94	PW	OpSupplies
			\$1,082.64	PW	HvyEquipR&M
			\$77.20	PW	VehR&M
			\$739.25	PW	NonCapEquip
			\$85.05	PW	VehR&M
			\$33.05	PW	OpSupp-WS
			\$2,085.13		
57820	Northwestel Inc.	\$5,650.04		ADM	Phones
57821	Northlands Water & Sewer Supplies	\$7,946.05	\$4,713.61	PW	OpSupp-WS
			\$3,232.44	PW	OpSupp-SW
			\$7,946.05		
57822	Norton Rose Fulbright	\$1,037.02	\$989.77	PL&D	ProFees-Legal
			\$47.25	ADM	ProFees-Legal
			\$1,037.02		
57823	Pacific Northwest Moving	\$59.78		ADM	Freight
57824	Patrik Pikalek-Councillor	\$958.22		ADM	Travel-AYC Conference
57825	R&J Sign Company	\$1,800.00		REC	Signage
57826	Raven's Nook	\$1,912.13	\$1,255.88	PW	SafetyGear
			\$656.25	REC	SafetyGear
			\$1,912.13		
57827	Rileys Enterprise Solutions Inc.	\$382.06		PL&D	ContSvs-ScanSvs
57828	Gagne, Kayla	\$660.00		ADM	Community Grant
57829	Weatherston, Iain	\$325.00		PW	Depositables Refund
57830	Tr'ondëk Hwëch'in	\$2,034.73	\$2,000.00	PL&D	Refund DevPermit
			\$34.73	REC	OpSupplies
			\$2,034.73		
57831	Yukon Energy Corporation	\$31,379.75	\$3,256.69	PW	Lights-SummerSeason
			\$28,123.06	PW	Main Electrical Bill
			\$31,379.75		
57832	Tsunami Solutions Ltd.	\$170.10		PW	SafetyLine
57833	VOID				Misprint
57834	L.Kirby In Trust	\$3,500.00		ADM	Floats-Recycling Ctre

The City of Dawson  
Cheque Run 22-11  
6/3/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57835	AGF Investments Inc.	\$874.64		ADM	RRSP PP10-11
57836	Assante Financial Management	\$640.00		ADM	RRSP PP10-11
57837	BMO Nesbitt Burns	\$850.00		ADM	RRSP PP10-11
57838	BMO Bank of Montreal	\$1,348.20		ADM	RRSP PP10-11
57839	Cambrian Credit Union	\$1,203.56		ADM	RRSP PP10-11
57840	CIBC-Dawson City	\$715.28		ADM	RRSP PP10-11
57841	CIBC - Whitehorse	\$950.00		ADM	RRSP PP10-11
57842	EQ Bank	\$888.12		ADM	RRSP PP10-11
57843	Investors Group	\$1,899.12		ADM	RRSP PP10-11
57844	Public Service Alliance of Canada	\$2,605.96		ADM	RRSP PP10-11
57845	Questrade Inc.	\$840.00		ADM	RRSP PP10-11
57846	RBC Dominion Securities	\$1,063.36		ADM	RRSP PP10-11
57847	Royal Bank - Whitehorse Branch	\$800.00		ADM	RRSP PP10-11
57848	Royal Bank of Canada Brampton	\$300.00		ADM	RRSP PP10-11
57849	Scotia Securities	\$1,900.00		ADM	RRSP PP10-11
57850	Simplii Financial	\$900.00		ADM	RRSP PP10-11
57851	Tangerine	\$300.00		ADM	RRSP PP10-11
57853	CIBC-Dawson City	\$1,230.36		ADM	RRSP PP10-11
57854	Royal Bank	\$375.32		ADM	RRSP PP10-11
57855	Scotia Securities	\$200.00		ADM	RRSP PP10-11
57855	CIBC-Dawson City	\$640.00		ADM	RRSP PP10-11
57856	CIBC-Dawson City	\$1,003.22		ADM	RRSP PP10-11
57857	CIBC-Dawson City	\$600.00		ADM	RRSP PP10-11
57858	CIBC-Dawson City	\$1,168.48		ADM	RRSP PP10-11
57859	Advance North Mechanical	\$466.17	\$242.25	REC	VehR&M
			\$223.92	PW	VehR&M
			\$466.17		
57860	AFD Petroleum Ltd	\$38,918.51	\$21,347.39	PW	BldgFuel-WTP
			\$3,523.25	REC	BldgFuel-Pool
			\$475.80	PW	BldgFuel-Quigley
			\$6,063.15	REC	BldgFuel-Arena
			\$768.23	ADM	BldgFuel-FC hse
			\$1,104.53	ADM	ADM-PS BldgFu
			\$473.37	PS	ADM-PS BldgFu
			\$1,515.38	All	VehFuel
			\$14.42	PW	VehFuel
			\$3,632.99	All	VehFuel
			\$38,918.51		
57861	Air North Partnership	\$178.61	\$107.68	PW	Freight
			\$70.93	REC	Freight
			\$178.61		
57862	Arctic Inland Resources Ltd.	\$69.14	\$33.31	REC	OpSupp-Garden
			\$35.83	PW	OpSupp-Janitorial
			\$69.14		
57863	Bonanza Market	\$753.47	\$379.68	REC	ProgSupp
			\$373.79	ADM	OffSupp
			\$753.47		
57864	Champion Commercial Products	\$988.68		PW	BldgR&M
57865	Chief Isaac Mechanical	\$7,733.20	\$3,559.59	PW	HvyEquipR&M
			\$4,173.61	PW	HvyEquipR&M
			\$7,733.20		

The City of Dawson  
Cheque Run 22-11  
6/3/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57866	Colliers Project Leaders Inc.	\$8,213.84		PW	ContSvs
57867	Cotter Enterprises	\$6,578.25	\$2,677.50	CABLE	ContSvs-Cable-Apr
			\$3,900.75	CABLE	ContSvs-Cable-May
			\$6,578.25		
57868	Crocker, Kate	\$282.65		REC	Training-Pool
57869	Dawson City General Store	\$54.11	\$31.03	PW	OpSupp-Jani
			\$23.08	REC	OpSupp-Pool
			\$54.11		
57870	Dawson Hardware Ltd.	\$585.58	\$81.23	REC	OpSupp-Green Spaces
			\$72.80	PW	OpSupp-WS
			\$56.77	REC	OpSupp-WtrFrnt
			\$46.74	PW	OpSupp
			\$55.25	REC	OpSupp-Garden
			\$92.36	REC	OpSupp-Pool
			\$43.46	REC	SafetySupp
			\$136.97	PW	SafetyGear
			\$585.58		
57871	Dawson Health Centre	\$654.00		PS	ContSvs
57872	Emco Corporation	\$629.36		REC	BldgR&M-Pool
57873	Gold Rush Inn	\$2,125.20		ADM	AccommodationsM&C-4per-AYC
57874	Grenon Enterprises Ltd.	\$12,597.38	\$157.50	PW	ContSvs-Toilet rental
			\$1,063.13	PW	ContSvs-May1-7
			\$131.25	PW	ContSvs-StmYorkDra
			\$1,144.50	PW	ContSvs-RdRepair-Cemetary
			\$10,101.00	PW	ContSvs-May8-14
			\$12,597.38		
57875	Hastings, Derrick	\$119.45		ADM	Depositables Refund
57876	Kendrick, William	\$979.52		ADM	Travel Claim AYC
57877	Kendrick Equipment (2003) Ltd.	\$448.64		REC	Equip R&M
57878	King, Amanda	\$150.00		ADM	Reimbursement
57879	Literary Society of the Klondike	\$1,585.50	\$1,165.50	ADM	Advertising
			\$420.00	CAB	Advertising
			\$1,585.50		
57880	B & D Luggage Services	\$65.00		PW	SpecEvt-Promo
57881	Lawson Lundell LLP	\$2,183.17		ADM	ProFees-Legal
57882	Layman, John	\$2,000.00		REC	Banners
57883	Lifesaving Society	\$276.91		REC	Educ Materials
57884	Lister, Brennen	\$304.30		ADM	TravelAYC
57885	Manitoulin Transport	\$6,228.73	\$885.87	PW	Freight
			\$5,342.86	REC	Freight
			\$6,228.73		
57886	Masserey, Mike	\$167.00		PS	Reimburse-OpSupp
57887	Maximillian's	\$41.75		PW	Promo/SpEvt
57888	Mayes Enterprises	\$1,279.44	\$874.71	ADM	BldgR&M
			\$404.73	REC	BldgR&M-Pool
			\$1,279.44		
57889	Neutron Factory Works	\$33,412.47	\$18,727.17	PW	HvyEqR&M
			\$6,492.15	PW	BldgR&M
			\$8,193.15	ADM	BldgR&M
			\$33,412.47		
57890	Northern Superior Mechanical	\$256.95		PW	VehR&M

The City of Dawson  
Cheque Run 22-11  
6/3/2022

Cheque					
Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57891	Pacific Northwest Moving	\$1,115.69		PW	Freight
57892	Premier Pacific Seeds Ltd.	\$6,708.66		REC	OpsSupp-Garden
57893	R&J Sign Company	\$1,710.00		REC	ContSvs-Sign-Pool
57894	Raven's Nook	\$537.60		PW	SafetyGear
57895	Robert Service School	\$760.40		ADM	Depositables
57896	Stokes International	\$186.33		PS	PS OpSupp
57897	Swinton, Ashley	\$1,530.00		REC	Skater Workshop
57898	Tailored Construction	\$6,720.00		ADM	BldgR&M-Office Additions
57899	Derek McNiece Promotions	\$1,256.21		PS	Promotional items
57900	Roberts, Meghan	\$1,726.72		REC	Training-Pool
57901	Unbeatable Printing	\$367.50		REC	ContSv-Signage
57902	WSP Canada Inc	\$3,985.80		REC	ProFees-BldgR&MArena
57903	Yukon University	\$3,990.00	\$1,118.25	REC	Training
			\$745.50	PW	Training
			\$262.50	PW	Training
			\$1,118.25	PW	Training
			\$745.50	REC	Training
			\$3,990.00		
57904	Yukon Inn	\$756.00		REC	Training Accom 3 staff
57905	Zarowny, Capri	\$4,000.00		ADM	Recycling Floats
<b>Electronic Fund Transfers</b>					
May 02	Canada Life	\$16,549.41	various		May employee benefits
May 02	Roynat Leases	\$308.34	various		Photocopier leases
May 13	Payroll	\$114,285.21	ALL		PP#10
May 18	Wells Fargo Lease	\$655.20	ADM		Photocopier lease
May 18	Visa	\$6,936.62	various		Per attached
May 20	CCSA	\$11,847.78	CABLE		monthly cable charge
May 20	Dayforce	\$191.52	ALL		IT - payroll/training
May 27	Payroll	\$114,532.96	ALL		PP#11
May 31	Bank charges	\$157.15	ADM		Bank/Visa machine
May 31	Refund of Dawson Creek Payments	\$1,578.79	ADM		4 Deposits in error

Aventura Visa Statement Date: **March 28 to April 27 , 2022**

				<b>\$243.32</b>	<b>\$6,369.62</b>
TX Date	Vendor	Detail	Purchase \$	Gst	QST Total
3/26/2022	Adobe AcroPro Subs	monthly subscription	\$19.99	\$1.00	\$20.99
4/9/2022	Long & McQuade		\$1,903.86	\$95.19	\$1,999.05
4/11/2022	GoTo LastPass	Network charge	\$51.00	\$2.55	\$53.55
4/14/2022	MaintainxPremium	monthly subscription	\$627.51	\$31.38	\$658.89
4/14/2022	Wheniwork	monthly subscription	\$27.77	\$1.39	\$29.16
4/18/2022	Roadpost Canada	Inreach - Safety Supplies	\$23.95	\$1.20	\$25.15
4/23/2022	Adobe - photography	monthly subscription	\$12.99	\$0.65	\$13.64
4/26/2022	Adobe AcroPro Subs	monthly subscription	\$19.99	\$1.00	\$20.99
				<b>134.35</b>	<b>\$2,821.42</b>

TX Date	Vendor	Detail	Purchase \$	Gst	Total
3/26/2022	Zoom	Renewal	\$200.00	\$10.00	\$210.00
4/21/2022	CivicInfo	Job posting	\$250.00	\$12.50	\$262.50
				<b>\$22.50</b>	<b>\$472.50</b>

Card Number: Bell Mobility					
TX Date	Vendor	Detail	Purchase \$	Gst	Total
4/22/2022	Bell Mobility	Cell Phones	\$50.00	\$2.50	\$52.50
			\$50.00	\$2.50	\$52.50
			\$100.00	\$5.00	\$105.00
			\$600.00	\$30.00	\$630.00
			\$300.00	\$15.00	\$315.00
			\$0.00	\$0.00	\$0.00
			\$50.00	\$2.50	\$52.50
			\$50.00	\$2.50	\$52.50
				<b>0.00</b>	<b>\$1,260.00</b>

TX Date	Vendor	Detail	Purchase \$	Gst	Total
4/4/2022	Lorex Canada	security	\$589.99	\$29.50	\$619.49
4/7/2022	Online Tool	non-capital equipment	\$39.49	\$1.97	\$41.46
4/21/2022	Acklands Grainger	Safety gear	\$445.50	\$22.28	\$467.78
				<b>\$53.75</b>	<b>\$1,128.73</b>

TX Date	Vendor	Detail	Purchase \$	Gst	Total
4/4/2022	WayFair	overhead light diffuser	\$455.54	\$22.78	\$478.32
4/20/2022	Canada Post	bulk mailing	\$103.48	\$5.17	\$108.65
4/21/2022	YG Environment	passes	\$95.24	\$4.76	\$100.00
				<b>\$32.71</b>	<b>\$686.97</b>



The City of Dawson  
Cheque Run 22-12  
6/17/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
57906	ORO Enterprises Ltd.	\$226,692.01		PW	New Recycling Centre
57907	44478 Yukon Inc.	\$2,310.00		ADM	Network support and tickets
57908	Advance North Mechanical	\$2,202.03	\$1,814.47	PW	VehR&M
			\$115.92	PS	VehR&M
			\$271.64	REC	VehR&M
			\$2,202.03		
57909	AFD Petroleum Ltd	\$8,057.11	\$2,969.98	REC	BldgFuelPool
			\$569.11	PW	BldgFuelGarage
			\$4,518.02	ALL	VehFuel
			\$8,057.11		
57910	Air North Partnership	\$540.47	\$100.66	PS	Freight
			\$439.81	PW	Freight
			\$540.47		
57911	Arcrite Northern Ltd.	\$12,642.00		REC	BldgR&MPool
57912	Arctic Inland Resources Ltd.	\$2,808.68	\$522.42	ADM	BldgR&M
			\$1,739.42	REC	BldgR&M
			\$546.84	PW	PW BldgR&M
			\$2,808.68		
57913	Benoist, Damian	\$789.54		REC	Course registration/travel
57914	BHB Mini Storage	\$105.00		ADM	Archive Storage
57915	Bonanza Market		\$261.30	REC	Program Supplies
			\$5.09	ADM	Office Supplies
			\$266.39		
57916	Brenntag Canada Inc.	\$993.03		PW	Chemicals
57917	Bureau Veritas	\$233.84		PW	WtrSampling
57918	Chief Isaac Incorporated	\$152.25		PW	SafetyLine
57919	Colliers Project Leaders Inc.	\$561.75		ADM	ProFee CBC Bank Reno
57920	Cycling Association of Yukon	\$500.00		REC	ProgSupp
57921	Dawson City General Store	\$307.61	\$93.47	REC	OpSuppPool
			\$167.76	ADM	OffSupp
			\$46.38	REC	ProgSupp
			\$307.61		
57922	Dawson Hardware Ltd.	\$1,498.83	\$413.94	REC	BldgR&M
			\$79.36	REC	NonCapEquip
			\$65.55	REC	BldgR&M FrontStWshrm
			\$70.16	REC	VehR&M
			\$72.73	REC	OpSuppGarden
			\$111.47	ADM	OffSupp
			\$19.81	REC	OpSuppPool
			\$9.44	REC	SafetySupp
			\$224.22	PW	BldgR&M
			\$178.56	PW	OpSupp
			\$90.68	ADM	OffSupp-IT
			\$15.11	PW	OpSupp
			\$110.54	ADM	CBC Bank Reno
			\$11.29	ADM	OffSupp
			\$25.97	PW	SafetySupp
			\$1,498.83		
57923	Dire Wolf Media	\$2,000.00		REC	ContSvs-GraphicDesign
57924	Graf Enviro Services Inc.	\$3,990.00		PW	BinRental
57925	Grenon Enterprises Ltd.	\$17,300.86	\$262.50	REC	StmThwFrontStWashrms
			\$2,913.75	PS	Fill Tanks Dome
			\$9,984.98	PW	WtrDel
			\$157.50	PW	ContSvs-Rent Portapottie

The City of Dawson  
Cheque Run 22-12  
6/17/2022

Cheque Number	Vendor Name	Cheque Amount	Detail	Dept	Description
	Grenon Enterprises		\$367.50	REC	ContSvs-Crocus
			\$525.00	CEM	ContSvsGraveDig
			\$485.63	PW	Fill Tank Quigley
			\$2,604.00	REC	ContSvs-Gertie's Parking lot
			\$17,300.86		
57926	Hirakida, Kimiko	\$3,355.00		REC	Aquatic Instructor
57927	Infosat Communications	\$79.25		PS	SatPhone
57928	Jillian Johnson	\$100.00		ADM	Reimburse for Pass
57929	Klondike Office Systems	\$1,865.01		ADM	OffSupp
57930	Literary Society of the Klondike	\$1,963.50	\$798.00	CABLE	Advertising
			\$1,165.50	ADM	Advertising
			\$1,963.50		
57931	Lindquist, Swen	\$209.99		PW	Safety Gear
57932	Manitoulin Transport	\$4,405.03	\$2,669.40	REC	Freight
			\$1,735.63	PW	Freight
			\$4,405.03		
57933	Mayes Enterprises	\$1,408.30	\$435.92	ADM	BldgR&M
57933	Mayes Enterprises	\$1,408.30	\$972.38	REC	BldgR&M
57934	Kim A McMynn	\$1,530.02		ADM	Reimburse IT Supplies
57935	Mitchell, Dawne	\$100.00		REC	Honorarium-Garden
57936	Nordique Fire Protection	\$1,718.03		PS	OpSupp
57937	Northern Superior Mechanical	\$630.78	\$44.77	REC	OpSupp
			\$156.38	PW	VehR&M
			\$55.41	PW	NonCapEquip
			\$236.85	PW	OpSupp
			\$137.37	PW	HvyEquipR&M
			\$630.78		
57938	Northwestel Inc.	\$5,825.90		ADM	Phone
57939	Northlands Water & Sewer Supplies	\$3,990.84		REC	BldgR&M
57940	Pacific Tier- Book King Sol.	\$2,662.67		REC	IT Netwk
57941	Paprocki, Allison	\$459.00		REC	Instructor
57942	Raven's Nook	\$283.50	\$255.15	PW	SafetyGear
			\$28.35	ADM	Promo-SpcEvt
			\$283.50		
57943	A Ray of Sunshine	\$38.62		REC	OpSupp
57944	St. Mary's Catholic Church	\$3,000.00		REC	Community Grant-Fencing
57945	Gagne, Kayla	\$135.66		REC	OpSuppGarden
57946	Tennis Yukon	\$330.00		REC	ContSv-Tennis
57947	Territorial Treasurer	\$158.55	\$157.50	PW	Dock Lease
			\$1.05	ADM	Recreation Lease
			\$158.55		
57948	Total North Communications Ltd	\$3,891.41	\$556.50	ADM	ITSuppPhoneSystem
			\$3,334.91	ADM	ContSvs System Upgrade
			\$3,891.41		
57949	Tsunami Solutions - SafetyLine	\$170.10		PW	SafetyLine
57950	Underhill Geomatics Ltd.	\$14,091.00		REC	BldgR&M
57951	Whitehorse Toyota	\$102.89		PS	VehR&M
57952	Yukon Service Supply Co.	\$2,381.05		PW	Janitorial Supplies
57953	Zarowny, Capri	\$4,000.00		ADM	Recycling Floats

June 29, 2022

The City of Dawson  
P.O. Box 308  
Dawson City, YK Y0B 1G0

**Attention: City Council Members**

Dear City Council Members:

**RE: 2021 AUDIT FINDINGS REPORT**

The purpose of this communication is to summarize certain matters arising from the audit that we believe would be of interest to City Council.

The objective of our audit was to obtain reasonable assurance that the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Our audit was not designed for the sole purpose of identifying matters to communicate. Accordingly, our audit would not necessarily identify all such matters that may be of interest to City Council and management and it is inappropriate to conclude that no such matters exist.

This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of City Council and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

**SIGNIFICANT FINDINGS FROM THE AUDIT**

Our objective is to communicate appropriately to Council any deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the City's financial statements, and as such, our audit report is without reservation with respect to these matters.

**Significant Deficiencies in Internal Control**

Our audit procedures did not reveal any significant deficiencies in internal control.

### **Significant Qualitative Aspects of Accounting Practices**

Management is responsible for determining the significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the City. The application of those policies often involves significant estimates and judgments by management.

#### *Accounting Estimates*

The City has made the following significant accounting estimates in preparing its financial statements.

*Amortization of Tangible Capital Assets - \$2,072,974 (2020 - \$2,074,316)*

We are of the opinion that the significant accounting policies, estimates and judgments made by management, and financial disclosures do not materially misstate the financial statements taken as a whole.

### **Corrected and Uncorrected Misstatements**

#### *Corrected Misstatements*

During the course of the audit, we identified five (5) adjustments that were communicated to management and subsequently corrected in the financial statements.

#### *Uncorrected Misstatements*

Uncorrected misstatements aggregated by our Firm for the year ended December 31, 2021 amounted to a \$35,230 overstatement of the 2021 annual surplus.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements we accumulated during the audit, we agree with management that the financial statements are not materially misstated.

### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties during our audit that should be brought to the attention of Council. We had the full co-operation of City management and staff throughout our work and we received full access to all necessary records and documentation.

### **Management Representations**

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

### **MANAGEMENT LETTER**

We will be submitting a letter to Town management on other matters that we feel should be brought to their attention

### **AUDITOR INDEPENDENCE**

We believe it is important that we communicate at least annually with City Council regarding all relationships between the City and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the City and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2021 – June 29, 2022.

We appreciated the assistance of Kim McMynn, Cory Bellmore and the other City staff, during the audit.

We appreciate the opportunity to provide audit services to the City.

Yours truly,

**METRIX GROUP LLP**



Philip J. Dirks, CPA, CA  
Partner

PJD/cjo

cc: Cory Bellmore, Chief Administrative Officer

DRAFT

**CITY OF DAWSON**  
**Financial Statements**  
**For The Year Ended December 31, 2021**

DRAFT

## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

To the Mayor and Members of Council of City of Dawson

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the City Council to express an opinion on the City's financial statements.

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Cory Bellmore  
Chief Administrative Officer



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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council of City of Dawson

### *Opinion*

We have audited the financial statements of City of Dawson (the City), which comprise the statement of financial position as at December 31, 2021, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

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

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

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

(continues)



Independent Auditors' Report to the Mayor and Council of City of Dawson (*continued*)

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

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

**METRIX GROUP LLP**

Chartered Professional Accountants

Edmonton, Alberta  
June 29, 2022

**CITY OF DAWSON**  
**Statement of Financial Position**  
**As At December 31, 2021**

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 9,368,822	\$ 8,355,632
Receivables (Note 3)	424,037	909,097
	<u>9,792,859</u>	<u>9,264,729</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 4)	1,007,553	1,310,986
Deferred revenue (Note 5)	274,723	228,852
Obligations under capital lease	-	12,947
	<u>1,282,276</u>	<u>1,552,785</u>
<b>NET FINANCIAL ASSETS</b>	<u>8,510,583</u>	<u>7,711,944</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 6)	34,170,018	35,858,913
Inventory for consumption	27,907	21,058
Prepaid expenses	68,015	35,202
	<u>34,265,940</u>	<u>35,915,173</u>
<b>ACCUMULATED SURPLUS (Note 7)</b>	<u>\$ 42,776,523</u>	<u>\$ 43,627,117</u>
Contingencies (Note 9)		

**ON BEHALF OF COUNCIL:**

\_\_\_\_\_  
 \_\_\_\_\_

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

**CITY OF DAWSON**
**Statement of Operations and Accumulated Surplus**
**For the Year Ended December 31, 2021**

	2021 (Budget) (Note 12)	2021 (Actual)	2020 (Actual)
<b>REVENUE</b>			
Taxes and grants in lieu of taxes	\$ 3,264,136	\$ 3,246,103	\$ 3,209,709
Government transfers for operating	2,915,642	2,950,077	2,994,126
Sales and user charges	2,410,133	2,404,385	2,271,560
Licenses and permits	71,200	110,271	61,340
Other	37,000	33,479	9,419
Return on investments	12,500	23,976	64,746
Penalties and costs on taxes	13,500	23,916	5,895
Fines	3,000	3,025	1,435
	<u>8,727,111</u>	<u>8,795,232</u>	<u>8,618,230</u>
<b>EXPENSES</b>			
Parks and recreation	1,844,973	1,585,710	1,436,017
General administration	1,813,754	1,511,000	1,508,158
Water supply and distribution	1,371,913	1,266,697	1,290,470
Transportation services	1,332,859	1,206,316	1,361,090
Waste management	609,970	625,778	678,272
Wastewater treatment and disposal	514,968	430,275	420,930
Fire	369,707	328,439	294,700
Cable television	219,558	221,146	251,389
Land use planning, zoning and development	329,026	196,051	172,644
Council and other legislative	279,758	173,882	146,139
Bylaws enforcement and emergency measures	155,574	127,450	144,060
Cemeteries	13,000	-	-
Amortization	-	2,072,974	2,074,316
	<u>8,855,060</u>	<u>9,745,718</u>	<u>9,778,185</u>
<b>ANNUAL DEFICIT BEFORE OTHER REVENUE</b>	<u>(127,949)</u>	<u>(950,486)</u>	<u>(1,159,955)</u>
<b>OTHER REVENUE</b>			
Government transfers for capital	9,419,605	104,899	32,567
Gain (loss) on disposal of tangible capital assets	-	(5,007)	(14,360)
	<u>9,419,605</u>	<u>99,892</u>	<u>18,207</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>9,291,656</u>	<u>(850,594)</u>	<u>(1,141,748)</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>43,627,117</u>	<u>43,627,117</u>	<u>44,768,865</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b> (Note 7)	<u>\$ 52,918,773</u>	<u>\$ 42,776,523</u>	<u>\$ 43,627,117</u>

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

## CITY OF DAWSON

## Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2021

	2021 (Budget) (Note 12)	2021 (Actual)	2020 (Actual)
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ 9,291,656	\$ (850,594)	\$ (1,141,748)
Acquisition of tangible capital assets	(10,601,289)	(389,086)	(173,679)
Amortization of tangible capital assets	-	2,072,974	2,074,316
Loss (gain) on disposal of tangible capital assets	-	5,007	14,360
	(1,309,633)	838,301	773,249
(Acquisition) use of inventory for consumption	-	(6,849)	11,963
(Acquisition) use of prepaid expenses	-	(32,813)	37,718
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(1,309,633)	798,639	822,930
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	7,711,944	7,711,944	6,889,014
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ 6,402,311	\$ 8,510,583	\$ 7,711,944

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

**CITY OF DAWSON****Statement of Cash Flows****For The Year Ended December 31, 2021**

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Annual surplus (deficit)	\$ (850,594)	\$ (1,141,748)
Non-cash items not included in annual surplus (deficit):		
Amortization of tangible capital assets	2,072,974	2,074,316
Loss (gain) on disposal of tangible capital assets	5,007	14,360
	<u>1,227,387</u>	<u>946,928</u>
Changes in non-cash working capital balances related to operations:		
Receivables	485,060	299,833
Accounts payable and accrued liabilities	(303,433)	663,106
Deferred revenue	45,871	35,430
Inventory for consumption	(6,849)	11,963
Prepaid expenses	(32,813)	37,718
	<u>187,836</u>	<u>1,048,050</u>
Cash flow from operating activities	<u>1,415,223</u>	<u>1,994,978</u>
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(389,086)</u>	<u>(173,679)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of obligations under capital lease	<u>(12,947)</u>	<u>(21,321)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<u>1,013,190</u>	<u>1,799,978</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,355,632</u>	<u>6,555,654</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>		
(Note 2)	<u>\$ 9,368,822</u>	<u>\$ 8,355,632</u>

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

**CITY OF DAWSON****Schedule of Equity in Tangible Capital Assets****(Schedule 1)****For the Year Ended December 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 35,845,966</b>	<b>\$ 37,739,642</b>
Acquisition of tangible capital assets	<b>389,086</b>	173,679
Amortization of tangible capital assets	<b>(2,072,974)</b>	(2,074,316)
Repayment of obligations under capital lease	<b>12,947</b>	21,321
Net book value of disposed tangible capital assets	<b>(5,007)</b>	(14,360)
<b>BALANCE, END OF YEAR</b>	<b>\$ 34,170,018</b>	<b>\$ 35,845,966</b>
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	<b>\$ 34,170,018</b>	<b>\$ 35,858,913</b>
Obligations under capital lease	<b>-</b>	(12,947)
	<b>\$ 34,170,018</b>	<b>\$ 35,845,966</b>

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

**CITY OF DAWSON**  
**Schedule of Segmented Information**  
**For the Year Ended December 31, 2021**

**(Schedule 2)**

	General Administration	Parks and Recreation	Protective Services	Transportation Services	Utilities and Cable TV	All Other	Total
<b>REVENUE</b>							
Taxes and grants in lieu of taxes	\$ 681,682	\$ 973,831	\$ 340,841	\$ 681,681	\$ 454,454	\$ 113,614	\$ 3,246,103
Government transfers	782,546	846,477	281,492	584,724	393,906	60,932	2,950,077
Sales and user charges	117,599	195,701	20,380	-	2,068,305	2,400	2,404,385
All other	167,725	-	3,025	-	8,991	14,926	194,667
	<u>1,749,552</u>	<u>2,016,009</u>	<u>645,738</u>	<u>1,266,405</u>	<u>2,925,656</u>	<u>191,872</u>	<u>8,795,232</u>
<b>EXPENSES</b>							
Salaries, wages and benefits	596,567	841,734	267,283	593,794	985,304	272,019	3,556,701
Contracted and general services	396,453	126,923	118,715	269,166	991,432	95,462	1,998,151
Materials and supplies	186,129	150,812	46,823	305,584	224,770	2,453	916,571
Utilities	27,133	267,935	12,457	22,023	337,811	-	667,359
Insurance	267,332	-	4,262	-	-	-	271,594
Repairs and maintenance	37,386	161,518	5,086	15,748	4,579	-	224,317
Grants to individuals and organizations	-	36,788	-	-	-	-	36,788
Interest on capital lease and long-term debt	-	-	1,263	-	-	-	1,263
	<u>\$ 1,511,000</u>	<u>\$ 1,585,710</u>	<u>\$ 455,889</u>	<u>\$ 1,206,315</u>	<u>\$ 2,543,896</u>	<u>\$ 369,934</u>	<u>\$ 7,672,744</u>
<b>NET REVENUE (DEFICIT) BEFORE AMORTIZATION</b>	238,552	430,299	189,849	60,090	381,760	(178,062)	1,122,488
Amortization	107,092	850,056	83,291	89,710	942,825	-	2,072,974
<b>NET REVENUE (DEFICIT)</b>	<u>\$ 131,460</u>	<u>\$ (419,757)</u>	<u>\$ 106,558</u>	<u>\$ (29,620)</u>	<u>\$ (561,065)</u>	<u>\$ (178,062)</u>	<u>\$ (950,486)</u>

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



## CITY OF DAWSON

## Schedule of Segmented Information

For the Year Ended December 31, 2020

(Schedule 3)

	General Administration	Parks and Recreation	Protective Services	Transportation Services	Utilities and Cable TV	All Other	Total
<b>REVENUE</b>							
Taxes and grants in lieu of taxes	\$ 674,039	\$ 962,913	\$ 337,019	\$ 674,039	\$ 449,359	\$ 112,340	\$ 3,209,709
Government transfers	909,669	790,345	270,019	555,744	410,437	57,912	2,994,126
Sales and user charges	60,405	82,644	23,700	-	2,102,089	2,722	2,271,560
All other	135,505	-	1,435	-	-	5,895	142,835
	<u>1,779,618</u>	<u>1,835,902</u>	<u>632,173</u>	<u>1,229,783</u>	<u>2,961,885</u>	<u>178,869</u>	<u>8,618,230</u>
<b>EXPENSES</b>							
Salaries, wages and benefits	\$ 522,702	\$ 742,416	\$ 288,947	\$ 649,550	\$ 865,753	\$ 258,208	\$ 3,327,576
Contracted and general services	436,959	84,978	77,805	407,982	1,184,167	54,953	2,246,844
Materials and supplies	282,048	132,739	55,751	271,854	157,929	5,515	905,836
Utilities	30,687	240,581	13,492	24,367	431,221	-	740,348
Repairs and maintenance	13,444	195,378	1,420	7,337	9,505	-	227,084
Insurance	222,318	-	-	-	(7,514)	107	214,911
Grants to individuals and organizations	-	39,925	-	-	-	-	39,925
Interest on capital lease and long-term debt	-	-	1,345	-	-	-	1,345
	<u>1,508,158</u>	<u>1,436,017</u>	<u>438,760</u>	<u>1,361,090</u>	<u>2,641,061</u>	<u>318,783</u>	<u>7,703,869</u>
<b>NET REVENUE (DEFICIT) BEFORE AMORTIZATION</b>	271,460	399,885	193,413	(131,307)	320,824	(139,914)	914,361
Amortization	110,657	854,334	84,499	82,001	942,825	-	2,074,316
<b>NET REVENUE (DEFICIT)</b>	<u>\$ 160,803</u>	<u>\$ (454,449)</u>	<u>\$ 108,914</u>	<u>\$ (213,308)</u>	<u>\$ (622,001)</u>	<u>\$ (139,914)</u>	<u>\$ (1,159,955)</u>

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Dawson (the "City") are the representations of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the City are as follows:

*(a) Reporting Entity*

The financial statements reflect the assets, liabilities, revenues and expenses, changes in financial position of the reporting entity. The entity is comprised of all the organizations that are owned or controlled by the City and are, therefore, accountable to the Mayor and Council for the administration of their financial affairs and resources.

*(b) Basis of Accounting*

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, the City has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

*(c) Use of Estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The City has used estimates to determine accrued liabilities, tangible capital asset useful lives as well as provisions made for allowances for amounts receivable or any provision for impairment.

*(d) Cash and cash equivalents*

Cash and cash equivalents is comprised of items that are readily convertible to known amount of cash, are subject to an insignificant risk of change in value, and have a maturity of one year or less at acquisition.

*(e) Land Held for Resale*

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads and sidewalks are recorded as physical assets under the respective function.

*(continues)*

**CITY OF DAWSON**  
**Notes to Financial Statements**  
**Year Ended December 31, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

*(f) Inventory for consumption*

Inventories are valued at the lower of cost and net realizable value with cost determined by the first in, first out method.

*(g) Tangible Capital Assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Buildings	7 - 40 years
Engineered structures:	
Cable TV	10 - 25 years
Water and wastewater	15 - 50 years
Other	7 - 20 years
Roads	30 years
Machinery and equipment	7 - 20 years
Land improvements	7 - 25 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed in the year of purchase.

*(h) Tax Revenue*

Property tax revenue is based on market value assessments determined in accordance with the Municipal Act. Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality and are recognized as revenue in the year in which the local improvement project is completed.

*(i) Contaminated Sites*

Contaminated sites are defined as a result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the City is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

*(continues)*

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**CITY OF DAWSON****Notes to Financial Statements****Year Ended December 31, 2021****1. SIGNIFICANT ACCOUNTING POLICIES (continued)***(j) Non-Financial Assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets (debt) for the year.

*(k) New Accounting Standards not yet Adopted*

Effective for fiscal years beginning on or after April 1, 2022, PS 3280 Asset Retirement Obligations provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Effective for fiscal years beginning on or after April 1, 2023, PS 3400 Revenue provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions

**2. CASH AND CASH EQUIVALENTS**

	<b>2021</b>	<b>2020</b>
Bank accounts and petty cash on hand	<b>\$ 4,217,170</b>	<b>\$ 3,242,763</b>
Guaranteed Investment Certificates	<b>5,151,652</b>	<b>5,112,869</b>
	<b><u>\$ 9,368,822</u></b>	<b><u>\$ 8,355,632</u></b>

Guaranteed Investment Certificates bear interest at rates ranging from 0.30% to 0.40% and maturing between April and November 2022.

**3. RECEIVABLES**

	<b>2021</b>	<b>2020</b>
Receivable from other governments	<b>\$ 210,081</b>	<b>\$ 566,103</b>
Trade and other	<b>111,494</b>	<b>259,968</b>
Taxes and grants in place of taxes	<b>62,652</b>	<b>36,403</b>
Goods and Services Tax	<b>40,912</b>	<b>47,711</b>
	<b>425,139</b>	<b>910,185</b>
Less: allowance for doubtful accounts	<b><u>(1,102)</u></b>	<b><u>(1,088)</u></b>
	<b><u>\$ 424,037</u></b>	<b><u>\$ 909,097</u></b>

**CITY OF DAWSON**  
**Notes to Financial Statements**  
**Year Ended December 31, 2021**

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2021</b>	<b>2020</b>
Trade accounts payable and accrued liabilities	<b>\$ 627,214</b>	\$ 865,272
Accrued vacation, overtime and sick time	<b>380,339</b>	445,714
	<b>\$ 1,007,553</b>	\$ 1,310,986

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. Sick time is recorded at 50% of total time incurred.

**5. DEFERRED REVENUE**

	<b>2020</b>	<b>Funds Received</b>	<b>Funds Utilized</b>	<b>2021</b>
Parks Canada grant	\$ 99,997	\$ -	\$ -	\$ 99,997
Prepaid utilities	83,846	87,849	(83,846)	87,849
Government of Canada - Indigenous Community Support Fund	-	54,700	-	54,700
Lottery grants	21,023	43,051	(39,156)	24,918
Prepaid taxes	7,440	7,259	(7,440)	7,259
Canada Community-Building Fund	13,956	-	(13,956)	-
Other	2,590	-	(2,590)	-
	<b>\$ 228,852</b>	<b>\$ 192,859</b>	<b>\$ (146,988)</b>	<b>\$ 274,723</b>

**CITY OF DAWSON**  
**Notes to Financial Statements**  
**Year Ended December 31, 2021**

**6. TANGIBLE CAPITAL ASSETS**

	2021 Net Book Value	2020 Net Book Value
Engineered structures		
Water and wastewater	\$ 19,719,075	\$ 20,505,554
Other	586,364	659,237
Roads	517,394	538,952
Cable television	208,068	269,775
	<b>21,030,901</b>	<b>21,973,518</b>
Buildings	8,288,877	9,132,951
Land	1,630,285	1,630,285
Land improvements	1,206,935	1,178,178
Work in progress	1,181,560	1,130,152
Machinery, equipment, and furnishings	831,460	813,829
	<b>\$ 34,170,018</b>	<b>\$ 35,858,913</b>

	Cost Beginning of Year	Additions	Disposals	Transfers	Cost End of Year
Engineered structures					
Cable television	\$ 1,542,682	\$ -	\$ -	\$ -	\$ 1,542,682
Water and wastewater	27,970,980	-	-	-	27,970,980
Other	1,574,076	-	-	-	1,574,076
Roads	646,742	-	-	-	646,742
	<b>31,734,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,734,480</b>
Buildings	22,760,946	27,800	(25,000)	-	22,763,746
Machinery, equipment, and furnishings	3,346,766	205,430	(185,389)	-	3,366,807
Land	1,630,285	-	-	-	1,630,285
Land improvements	1,899,137	-	-	104,448	2,003,585
Work in progress	1,130,152	155,856	-	(104,448)	1,181,560
	<b>\$ 62,501,766</b>	<b>\$ 389,086</b>	<b>\$ (210,389)</b>	<b>\$ -</b>	<b>\$ 62,680,463</b>

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Transfers	Accumulated Amortization End of Year
Engineered structures					
Cable television	\$ 1,272,907	\$ 61,707	\$ -	\$ -	\$ 1,334,614
Water and wastewater	7,465,426	786,479	-	-	8,251,905
Other	914,839	72,873	-	-	987,712
Roads	107,790	21,558	-	-	129,348
	<b>9,760,962</b>	<b>942,617</b>	<b>-</b>	<b>-</b>	<b>10,703,579</b>
Buildings	13,627,995	866,867	(19,993)	-	14,474,869
Machinery, equipment, and furnishings	2,532,937	187,799	(185,389)	-	2,535,347
Land improvements	720,959	75,691	-	-	796,650
	<b>\$ 26,642,853</b>	<b>\$ 2,072,974</b>	<b>\$ (205,382)</b>	<b>\$ -</b>	<b>\$ 28,510,445</b>

**CITY OF DAWSON**  
**Notes to Financial Statements**  
**Year Ended December 31, 2021**

**7. ACCUMULATED SURPLUS**

	2021	2020
Unrestricted surplus	\$ 2,754,165	\$ 2,709,443
Restricted surplus:		
Reserves (Note 8)	5,852,340	5,071,708
Equity in tangible capital assets (Schedule 1)	34,170,018	35,845,966
	<b>\$ 42,776,523</b>	<b>\$ 43,627,117</b>

**8. RESERVES**

	2021	2020
Recreation - facility	\$ 1,749,508	\$ 1,393,252
Sewer services	785,870	767,424
Administration	548,702	546,250
Water services	361,107	344,560
Waste management	275,377	174,593
Equipment replacement	234,701	286,572
Protective services	222,722	162,868
Load capacity	205,925	205,004
Recreation - operating	203,968	103,503
Future land development	191,090	115,571
Heritage	180,865	180,057
Road maintenance	176,265	175,477
Recreation - capital	172,881	130,571
Road replacement	159,840	159,125
Administration equipment replacement	124,607	104,243
Cable	123,076	122,526
Green initiatives	47,944	12,612
Council equipment replacement	32,746	32,600
Parking	28,357	28,231
Downtown Revitalization	26,789	26,669
	<b>\$ 5,852,340</b>	<b>\$ 5,071,708</b>

**9. CONTINGENCIES**

The City and the Yukon Government are in discussions over whose responsibility the closure and post-closure costs of the Quigley Waste Management Facility will be. City management anticipates the City will be responsible for a portion of the costs but currently the City's share, if any, has not yet been determined. Since the amount cannot be reasonably estimated at this time no amount has been included in the financial statements.

**10. FINANCIAL INSTRUMENTS**

The City's financial instruments consist of cash and cash equivalents, receivables, accounts payable and accrued liabilities. It is management's opinion that the City is not exposed to significant interest or currency risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

The City is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that customers may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers minimizes the City's credit risk.

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**11. SEGMENTED DISCLOSURES**

The City provides a range of services to its citizens. Segment disclosures are intended to enable users to better understand the government reporting entity and the major expense and revenue activities of the City. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes. Segments include:

- (a) General Administration consists of corporate administration and general municipal services.
- (b) Parks and Recreation develops initiatives to provide opportunities and support in the areas of arts heritage and culture, and in recreation, sport and leisure.
- (c) Protective Services is comprised of fire, bylaws enforcement and emergency measures.
- (d) Transportation Services is comprised of roads, streets, walks and lighting.
- (e) Utilities and Cable TV is comprised of water supply and distribution, wastewater treatment and disposal, waste management and cable television.
- (f) All other is comprised of council and other legislative, land use planning, zoning, development and cemeteries.

The accounting policies used in the segment disclosures are consistent with those followed in the preparation of the financial statements (Note 1). For additional information see the Schedule of Segmented Disclosure (Schedule 2).

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**CITY OF DAWSON****Notes to Financial Statements****Year Ended December 31, 2021**

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**12. BUDGET**

The budget figures presented in these financial statements are based upon the 2021 operating and capital budgets approved by Council on April 14, 2021.

The 2021 budget, prepared by the City, reflects all municipal activities including capital projects, debt repayments, and reserves for future use. The reconciliation below is provided to encompass these items and is provided for information purposes only.

	2021 (Budget)	2021 (Actual)	2020 (Actual)
Annual surplus (deficit)	\$ 9,291,656	\$ (850,594)	\$ (1,141,748)
Add:			
Amortization expense	-	2,072,974	2,074,316
Transfers from reserves	2,533,368	171,794	140,798
	2,533,368	2,244,768	2,215,114
Deduct:			
Transfers to reserves	(1,071,704)	(952,425)	(536,813)
Acquisition of tangible capital assets	(10,601,289)	(389,086)	(173,679)
Obligations under capital lease repayment	-	(12,947)	(21,321)
	(11,672,993)	(1,354,458)	(731,813)
	\$ 152,031	\$ 39,716	\$ 341,553

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**13. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year's presentation.

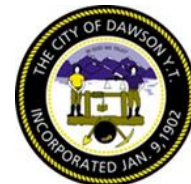
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**14. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by Council and management.

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# Report to Council



☒ For Council Decision ☐ For Council Direction ☐ For Council Information

☐ In Camera

<b>AGENDA ITEM:</b>	<b>Budget Amendment – Land Acquisition</b>	
<b>PREPARED BY:</b>	Kim McMynn	
<b>DATE:</b>	June 24, 2022	
<b>RELEVANT BYLAWS / POLICY / LEGISLATION:</b>	Bylaw 2022-02 Annual Operating and Capital Budget Bylaw Bylaw 2022-12 2022 Land Acquisition No.1 Bylaw	

## RECOMMENDATION

That Council approve a budget amendment of \$190,000 +/-adjustments plus GST for the purchase of private land described as "Lot 1058-2 Quad 116 B/03" Boutillier Road, Dawson City, Yukon. \$100,000 to be funded from the Reserve for Future Development and the balance from the 2021 Surplus.

## ISSUE / PURPOSE

To appropriately fund the purchase of private land for future development.


## BACKGROUND SUMMARY

The opportunity for the purchase of property for future development came about in 2022 after the 2022-02 Annual Operating and Capital Budget Bylaw was approved. Property purchases may be funded from the Reserve for Future Development or from Other Sources as approved by Council.

## ANALYSIS / DISCUSSION

Funding for this purchase is available from two sources. The City holds a Reserve for Future Development. Currently the balance in the Reserve for Future Development is \$266,090. Administration recommends using \$100,000 from this Reserve, leaving \$166,090 for other opportunities. Administration recommends that the balance of the purchase, once all adjustments are finalized, be funded from the 2021 Surplus carryforward. It should be noted that \$100,000 had been budgeted for Land Purchase in 2021, but no purchase(s) occurred in 2021. Therefore \$100,000 makes up part of this surplus. The Final amount available from the 2021 Surplus (after reducing for 2022 commitments previously approved) is \$598,631, therefore sufficient funds are available.

## APPROVAL

<b>NAME:</b>	C. Bellmore	<b>SIGNATURE:</b> 
<b>DATE:</b>	June 27, 2022	



# THE CITY OF DAWSON

## Bylaw No. 2022-12

**WHEREAS** section 265 of the *Municipal Act*, RSY, 2002, c. 154, and amendments thereto, provides that a council may pass bylaws for municipal purposes; and

**WHEREAS** the City of Dawson is desirous of purchasing the land described as “Lot 1058-2 Quad 116 B/03” for the purposes of future development of the Dome Road Subdivision.

**THEREFORE**, pursuant to the provisions of the *Municipal Act* of the Yukon, the council of the City of Dawson, in open meeting assembled, **ENACT AS FOLLOWS:**

### PART I - INTERPRETATION

#### 1.00 Short Title

1.01 This bylaw may be cited as the **2022 Land Acquisition No. 1 Bylaw**

#### 2.00 Purpose

2.01 The purpose of this bylaw is to provide for

- (a) the purchase of the private land described as “Lot 1058-2 Quad 116 B/03” Boutillier Road, Dawson City, Yukon, for the purposes of future development of the Dome Road Subdivision

### PART II – APPLICATION

#### 3.00 Transfer

3.01 The Chief Administrative Officer is hereby authorized on behalf of the City of Dawson to enter into an agreement with the registered owner of Lot 1058-2, Quad 116 B/03, subject to the following conditions:

- (a) Final purchase price to be \$ 190,000 (+/- adjustments) + GST.

### PART III – FORCE AND EFFECT

#### 4.00 Severability

4.01 If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, the invalid portion



# THE CITY OF DAWSON

## Bylaw No. 2022-12

shall be severed and the part that is invalid shall not affect the validity of the remainder unless the court makes an order to the contrary.

### 5.00 Enactment

5.01 This bylaw shall come into force on the day of the passing by council of the third and final reading.

### 6.00 Bylaw Readings

Readings	Date of Reading
FIRST	May 19, 2022
SECOND	May 19, 2022
THIRD and FINAL	

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William Kendrick, Mayor  
**Presiding Officer**

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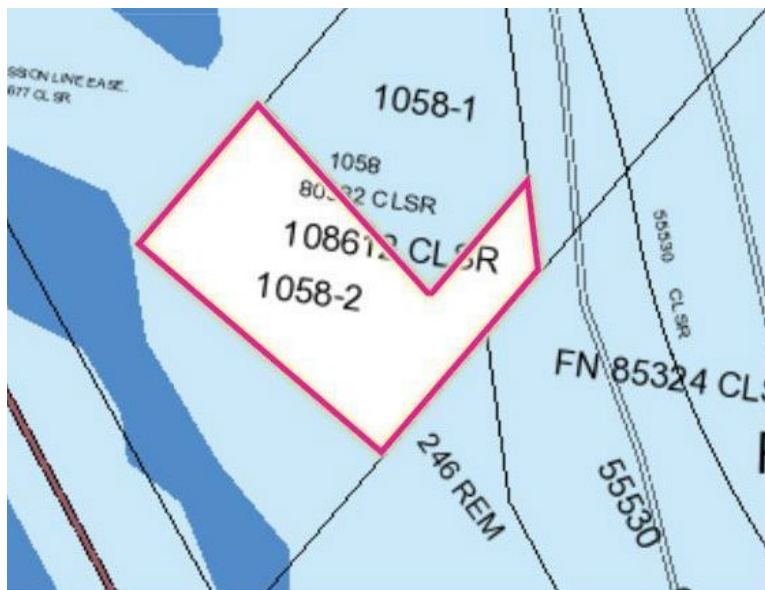
Cory Bellmore, CAO  
**Chief Administrative Officer**



# THE CITY OF DAWSON

Bylaw No. 2022-12

## APPENDIX A



**Figure 1.** Approved Consolidation Configuration