

**LEGISLATIVE ASSEMBLY OF THE  
NORTHWEST TERRITORIES  
10<sup>TH</sup> ASSEMBLY, 3<sup>RD</sup> SESSION**

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# REPORT

NORTHWEST TERRITORIES  
LIQUOR LICENSING BOARD



# **30th ANNUAL REPORT**

**March 31, 1983 to April 30, 1984**

**LIQUOR CONTROL SYSTEM  
AND  
LIQUOR LICENSING BOARD**



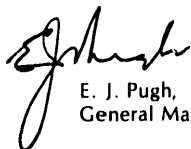
To the Honourable Tom Butters  
Minister of Government Services

Dear Sir:

I have the honour to submit herewith the thirtieth Annual Report of the Liquor Control System, and the Liquor Licensing Board.

I wish to express my thanks and appreciation to the members of the Liquor Licensing Board, and the R.C.M.P. for their co-operation and support.

Respectfully submitted,



E. J. Pugh,  
General Manager,

Mr. John H. Parker  
Commissioner  
Government of the Northwest Territories

Dear Sir:

I have the honour to present herewith, for the information of the Members of the Legislative Assembly and yourself, the Annual Report of the Liquor Control System and the Liquor Licensing Board, covering the period April 1, 1983 to March 31, 1984.

Respectfully submitted,



Tom Butters, M.L.A.  
Minister of Government Services

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## LIQUOR CONTROL SYSTEM SALES HIGHLIGHTS

| Year Ending<br>March 31 | Sales      | Gross<br>Profit | Gross Profit<br>% of Sales | % Increase<br>in Sales |
|-------------------------|------------|-----------------|----------------------------|------------------------|
| 1969                    | 3,981,842  | 2,060,746       | 51.8                       | 15.0                   |
| 1970                    | 4,783,210  | 2,334,611       | 48.8                       | 20.1                   |
| 1971                    | 5,589,192  | 2,673,637       | 47.6                       | 16.8                   |
| 1972                    | 6,509,583  | 3,107,027       | 47.7                       | 16.4                   |
| 1973                    | 7,496,179  | 3,585,040       | 47.7                       | 15.2                   |
| 1974                    | 8,704,012  | 4,252,030       | 48.8                       | 16.1                   |
| 1975                    | 9,574,266  | 4,864,861       | 50.8                       | 9.9                    |
| 1976                    | 10,981,708 | 5,081,679       | 46.3                       | 14.7                   |
| 1977                    | 11,280,747 | 5,061,090       | 44.9                       | 2.7                    |
| 1978                    | 12,150,944 | 5,241,284       | 43.1                       | 7.7                    |
| 1979                    | 12,783,114 | 5,992,823       | 46.9                       | 5.2                    |
| 1980                    | 13,379,588 | 6,604,938       | 49.4                       | 4.7                    |
| 1981                    | 15,184,548 | 7,289,791       | 48.0                       | 13.5                   |
| 1982                    | 17,750,366 | 8,154,080       | 45.9                       | 16.9                   |
| 1983                    | 20,199,370 | 9,025,756       | 44.7                       | 13.8                   |
| 1984                    | 22,060,442 | 10,212,125      | 46.3                       | 9.2                    |

**NORTHWEST TERRITORIES  
LIQUOR CONTROL SYSTEM  
LITRES OF LIQUOR SOLD**

|                                    | 1983-84          |                |                  | 1982-83          | %Change |
|------------------------------------|------------------|----------------|------------------|------------------|---------|
|                                    | Domestic         | Imported       | Total            | Total            |         |
| Spirits                            | 444,577          | 88,263         | 532,840          | 567,265          | - 6.1   |
| Wine                               | 77,661           | 207,570        | 285,231          | 280,475          | + 1.7   |
| Beer                               | <u>3,948,570</u> |                | <u>3,948,570</u> | <u>3,603,100</u> | + 9.6   |
| Total                              | <u>4,470,808</u> | <u>295,833</u> | <u>4,766,641</u> | <u>4,450,840</u> | + 7.1   |
| Litres of Absolute<br>Alcohol Sold |                  |                | <u>441,939</u>   | <u>437,913</u>   | + .9    |



## **N.W.T. LIQUOR LICENSING BOARD**

The Board held nine meetings during the fiscal period April 1, 1983 to March 31, 1984, with eight meetings being held in Yellowknife and one in Tungsten. During this period, three licensees received letters of reprimand.

The Board continued the practise of holding public meetings when objections were received from the public opposing the granting of a new licence. These meetings have provided a forum for interested parties to present their views to the Board.

The Board wishes to express sincere appreciation to the officers and staff of the R.C.M.P. and Health and Welfare Canada throughout the Territories for the efficient co-operation in supporting the Board in enforcing the provisions of the Liquor Ordinance.

M. Stevens,  
Chairman

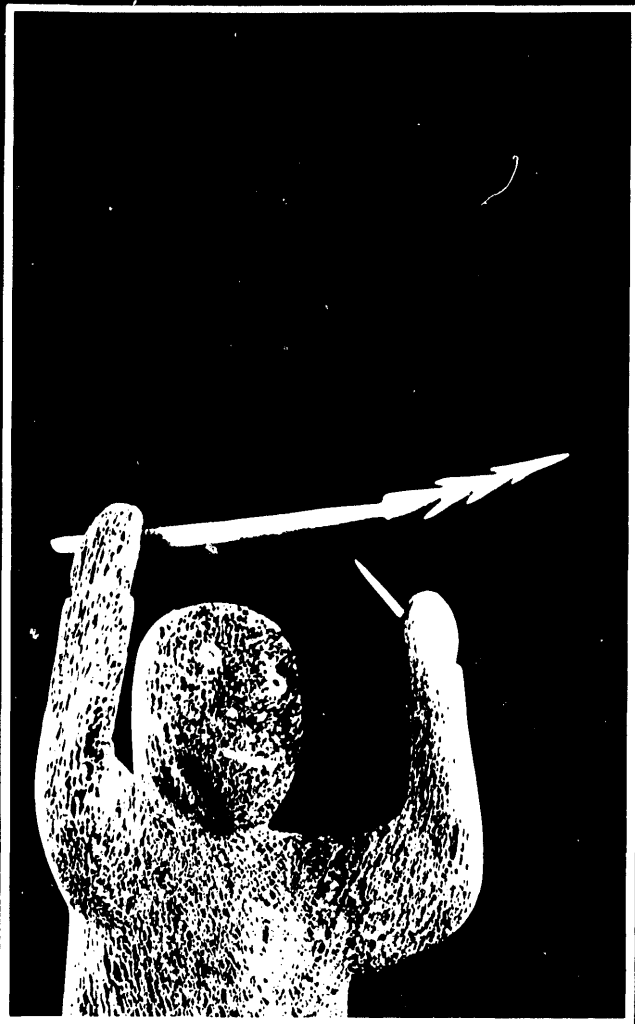
## LIQUOR LICENSING BOARD

| <b>Licenses Issued</b>      | <b>1983-84</b> | <b>1982-83</b> |
|-----------------------------|----------------|----------------|
| Cocktail Lounge             | 33             | 36             |
| Cocktail Lounge — Cabaret   | 6              | 2              |
| Dining Lounge               | 29             | 29             |
| Dining Room                 | 5              | 5              |
| Tavern                      | 0              | 0              |
| Off Premises                | 14             | 16             |
| Club                        | 15             | 16             |
| Canteen                     | 16             | 15             |
| Guest Room                  | 22             | 23             |
| Aircraft and Ship           | 3              | 3              |
| Annual Special              | 20             | 20             |
| Special Occasion            | 1427           | 1614           |
| Wine Permit                 | 12             | 10             |
| Beer Permit                 | 6              | 15             |
| Import Permit               | 398            | 471            |
| Private Recreation Facility | 1              | 1              |

Report to the Commissioner of the Northwest Territories  
on the examination of the accounts and financial statements of the

## Northwest Territories Liquor Control System

For the year ended March 31, 1984



## AUDITOR'S REPORT

To the Commissioner  
Government of the Northwest Territories

I have examined the balance sheet of the Northwest Territories Liquor Control System 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 System as at March 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

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

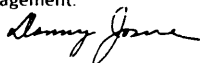
Ottawa, Ontario  
June 22, 1984

## Northwest Territories Liquor Control System

### Assets

|                        | 1984                      | 1983            |
|------------------------|---------------------------|-----------------|
|                        | (in thousands of dollars) |                 |
| Cash                   | \$ 779                    | \$ 585          |
| Due from liquor agents | 79                        | 22              |
| Accounts receivable    | 61                        | 67              |
| Inventories            | <u>2,751</u>              | <u>2,226</u>    |
|                        | <u>\$ 3,670</u>           | <u>\$ 2,900</u> |

Approved by Management:



\_\_\_\_\_  
Manager, Finance and Operations



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

### Liabilities

|   | 1984                      | 1983            |
|---|---------------------------|-----------------|
|   | (in thousands of dollars) |                 |
| Accounts payable  | \$ 1,092                  | \$ 515          |
| Due to the Government<br>of the Northwest<br>Territories (Note 3) | <u>2,578</u>              | <u>2,385</u>    |
|   | <u>\$ 3,670</u>           | <u>\$ 2,900</u> |

Approved by the Government of the Northwest Territories:



\_\_\_\_\_  
Comptroller General



\_\_\_\_\_  
Deputy Minister of Finance

## Northwest Territories Liquor Control System

|  | 1984                      |                 |                 | 1983            |                 |
|--|---------------------------|-----------------|-----------------|-----------------|-----------------|
|  | Spirits                   | Beer            | Wine            | Total           | Total           |
|  | (in thousands of dollars) |                 |                 |                 |                 |
| Sales  | \$10,731                  | \$ 9,146        | \$ 2,183        | \$ 22,060       | \$ 20,199       |
| Less discounts on sales (Note 4)   | <u>259</u>                | <u>124</u>      | <u>68</u>       | <u>451</u>      | <u>412</u>      |
|  | 10,472                    | 9,022           | 2,115           | 21,609          | 19,787          |
| Cost of goods sold (Note 5)  | <u>4,482</u>              | <u>5,840</u>    | <u>1,075</u>    | <u>11,397</u>   | <u>10,761</u>   |
| Gross profit   | <u>\$ 5,990</u>           | <u>\$ 3,182</u> | <u>\$ 1,040</u> | 10,212          | 9,026           |
| Other income (Note 6)  |                           |                 |                 | <u>664</u>      | <u>799</u>      |
|  |                           |                 |                 | <u>10,876</u>   | <u>9,825</u>    |
| Expenses   |                           |                 |                 |                 |                 |
| Salaries, wages and employee benefits  |                           |                 |                 | 1,002           | 918             |
| Commissions to agents (Note 4)   |                           |                 |                 | 320             | 313             |
| Utilities  |                           |                 |                 | 104             | 110             |
| Repairs and maintenance  |                           |                 |                 | 89              | 67              |
| Travel   |                           |                 |                 | 70              | 61              |
| Rent, taxes and insurance  |                           |                 |                 | 64              | 60              |
| Telephone, postage, stationery and supplies  |                           |                 |                 | 58              | 52              |
| Consultants and computer services  |                           |                 |                 | 18              | 18              |
| Honoraria  |                           |                 |                 | 14              | 12              |
| Breakage and spoilage  |                           |                 |                 | 8               | 9               |
| Miscellaneous  |                           |                 |                 | <u>5</u>        | <u>8</u>        |
|  |                           |                 |                 | <u>1,752</u>    | <u>\$1,628</u>  |
| Net income for the year transferable to the Government of the Northwest Territories (Note 3) |                           |                 |                 | <u>\$ 9,124</u> | <u>\$ 8,197</u> |

# Northwest Territories Liquor Control System

## 1. Operations

The System, established under the Northwest Territories Liquor Ordinance, is responsible for administering the purchase, sale and control of liquor consumption in the Northwest Territories. The System is authorized by the Legislative Assembly to receive working capital advances from time to time not exceeding \$5,500,000 to finance its operations.

Net income for the year, excluding salaries, wages and employee benefits paid by the Government, is to be transferred to the Government of the Northwest Territories in accordance with the Liquor Ordinance.

## 2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the System is as follows:

### Inventories

Inventories are valued at the landed cost at each location within the System.

### Fixed assets

Buildings, furnishings and fixtures, owned and paid for by the Government of the Northwest Territories, are provided for the use of the System without cost and are not reflected in the financial statements.

### Salaries, wages and employee benefits

Salaries, wages and employee benefits are charged to expenditures of the Government of the Northwest Territories but are recorded as expenses of the System for the purpose of determining net income for the year.

### 3. Due to the Government of the Northwest Territories

|   | 1984                      | 1983                   |
|---|---------------------------|------------------------|
|   | (in thousands of dollars) |                        |
| Balance at the beginning of the year  | \$ 2,385                  | \$ 2,902               |
| Net income for the year   | 9,124                     | 8,197                  |
| Salaries, wages and employee benefits paid by the Government of the Northwest Territories on behalf of the system | <u>969</u>                | <u>886</u>             |
|   | 12,478                    | 11,985                 |
| Transfer of funds to the Government of the Northwest Territories  | <u>9,900</u>              | <u>9,600</u>           |
| Balance at end of the year  | <u><u>\$ 2,578</u></u>    | <u><u>\$ 2,385</u></u> |

### 4. Agency sales

Pursuant to the Liquor Ordinance, agents have been appointed in several locations to sell liquor. For agents purchasing liquor stock from the System the purchases were subject to discounts of \$451,000 (\$412,000 in 1983). In addition, commissions of \$320,000 (\$313,000 in 1983) were paid to agents selling consigned liquor stocks owned by the System.

### 5. Costs of goods sold

|                                      | 1984                      |                        |                        |                         | 1983                   |
|--------------------------------------|---------------------------|------------------------|------------------------|-------------------------|------------------------|
|                                      | <u>Spirits</u>            | <u>Beer</u>            | <u>Wine</u>            | <u>Total</u>            | <u>Total</u>           |
|                                      | (in thousands of dollars) |                        |                        |                         |                        |
| Inventories at beginning of the year | \$ 1,415                  | \$ 295                 | \$ 516                 | \$ 2,226                | \$ 2,050               |
| Purchases                            | 4,492                     | 4,804                  | 749                    | 10,045                  | 8,964                  |
| Freight                              | <u>373</u>                | <u>1,259</u>           | <u>245</u>             | <u>1,877</u>            | <u>1,973</u>           |
|                                      | 6,280                     | 6,358                  | 1,510                  | 14,148                  | 12,987                 |
| Inventories at end of the year       | <u>1,798</u>              | <u>518</u>             | <u>435</u>             | <u>2,751</u>            | <u>2,226</u>           |
| Cost of goods sold                   | <u><u>\$ 4,482</u></u>    | <u><u>\$ 5,840</u></u> | <u><u>\$ 1,075</u></u> | <u><u>\$ 11,397</u></u> | <u><u>\$10,761</u></u> |



## 6. Other income

|               | <u>1984</u>               | <u>1983</u>   |
|---------------|---------------------------|---------------|
|               | (in thousands of dollars) |               |
| Licence fees  | \$ 431                    | \$ 404        |
| Permits       | 176                       | 167           |
| Interest      | 46                        | 222           |
| Miscellaneous | 11                        | 6             |
|               | <u>\$ 664</u>             | <u>\$ 799</u> |

## 7. Subsequent event

A new Liquor Ordinance came into force on April 1, 1984. The Ordinance requires that, except for revenues from the sale of liquor, all moneys from licence fees and other moneys derived from the administration of the Ordinance and its regulations are to be deposited to the credit of the Consolidated Revenue Fund of the Government of the Northwest Territories. In addition, certain expenses related to the Liquor Licensing Board will be charged to appropriations provided for that purpose. The net effect of these changes will be to reduce the net income of the System by about \$450,000 for 1985 and future years.

STORES' OPERATIONS



# Northwest Territories Liquor Control System

## YELLOWKNIFE WAREHOUSE

|                         | 1984     |          |          |          | 1983     |
|-------------------------|----------|----------|----------|----------|----------|
|                         | Spirits  | Beer     | Wine     | Total    | Total    |
| Sales                   | \$ 4,473 | \$ 3,437 | \$ 1,211 | \$ 9,121 | \$ 8,392 |
| Less:                   |          |          |          |          |          |
| Agency Discounts        | 259      | 123      | 69       | 451      | 412      |
| Net Sales               | 4,214    | 3,314    | 1,142    | 8,670    | 7,980    |
| Cost of Goods Sold:     |          |          |          |          |          |
| Beginning Inventory     | 352      | 45       | 282      | 679      | 525      |
| Purchases               | 1,825    | 1,842    | 391      | 4,058    | 3,861    |
| Freight                 | 115      | 230      | 118      | 463      | 516      |
|                         | 2,292    | 2,117    | 791      | 5,200    | 4,902    |
| Ending Inventory        | 450      | 122      | 218      | 790      | 679      |
| Cost of Goods Sold:     | 1,842    | 1,995    | 573      | 4,410    | 4,223    |
| Gross Profit            | \$ 2,372 | \$ 1,319 | \$ 569   | 4,260    | 3,757    |
| Operating Expenses      |          |          |          | 132      | 139      |
| Net Income for the Year |          |          |          | \$ 4,128 | \$ 3,618 |

# Northwest Territories Liquor Control System

## INUVIK STORE

|                         | 1984            |                 |               |                 | 1983            |
|-------------------------|-----------------|-----------------|---------------|-----------------|-----------------|
|                         | <u>Spirits</u>  | <u>Beer</u>     | <u>Wine</u>   | <u>Total</u>    | <u>Total</u>    |
| Sales                   | <u>\$ 2,199</u> | <u>\$ 1,344</u> | <u>\$ 264</u> | <u>\$ 3,807</u> | <u>\$ 3,602</u> |
| Cost of Goods Sold:     |                 |                 |               |                 |                 |
| Beginning Inventory     | 306             | 70              | 96            | 472             | 613             |
| Purchases               | 1,030           | 660             | 108           | 1,798           | 1,292           |
| Freight                 | <u>106</u>      | <u>261</u>      | <u>40</u>     | <u>407</u>      | <u>436</u>      |
|                         | 1,442           | 991             | 244           | 2,677           | 2,341           |
| Ending Inventory        | <u>522</u>      | <u>153</u>      | <u>83</u>     | <u>758</u>      | <u>472</u>      |
| Cost of Goods Sold      | <u>920</u>      | <u>838</u>      | <u>161</u>    | <u>1,919</u>    | <u>\$1,869</u>  |
| Gross Profit            | <u>\$ 1,279</u> | <u>\$ 506</u>   | <u>\$ 103</u> | 1,888           | 1,733           |
| Operating Expenses      |                 |                 |               | <u>300</u>      | <u>277</u>      |
| Net Income for the Year |                 |                 |               | <u>\$ 1,588</u> | <u>\$ 1,456</u> |

# Northwest Territories Liquor Control System

## HAY RIVER STORE

|                         | 1984            |                 |               |                 | 1983            |
|-------------------------|-----------------|-----------------|---------------|-----------------|-----------------|
|                         | Spirits         | Beer            | Wine          | Total           | Total           |
| Sales                   | <u>\$ 1,300</u> | <u>\$ 1,228</u> | <u>\$ 188</u> | <u>\$ 2,716</u> | <u>\$ 2,577</u> |
| Cost of Goods Sold:     |                 |                 |               |                 |                 |
| Beginning Inventory     | 297             | 12              | 58            | 367             | 290             |
| Purchases               | 520             | 661             | 54            | 1,235           | 1,231           |
| Freight                 | <u>34</u>       | <u>70</u>       | <u>15</u>     | <u>119</u>      | <u>116</u>      |
|                         | 851             | 743             | 127           | 1,721           | 1,637           |
| Ending Inventory        | <u>352</u>      | <u>39</u>       | <u>42</u>     | <u>433</u>      | <u>367</u>      |
| Cost of Goods Sold      | <u>499</u>      | <u>704</u>      | <u>85</u>     | <u>1,288</u>    | <u>1,270</u>    |
| Gross Profit            | <u>\$ 801</u>   | <u>\$ 524</u>   | <u>\$ 103</u> | 1,428           | 1,307           |
| Operating Expenses      |                 |                 |               | <u>160</u>      | <u>152</u>      |
| Net Income for the Year |                 |                 |               | <u>\$ 1,268</u> | <u>\$ 1,155</u> |

# Northwest Territories Liquor Control System

## NORMAN WELLS STORE

|                         | <u>1984</u>    |               |               |                | <u>1983</u>   |
|-------------------------|----------------|---------------|---------------|----------------|---------------|
|                         | <u>Spirits</u> | <u>Beer</u>   | <u>Wine</u>   | <u>Total</u>   | <u>Total</u>  |
| Sales                   | <u>\$ 722</u>  | <u>\$ 587</u> | <u>\$ 110</u> | <u>\$1,419</u> | <u>\$ 902</u> |
| Cost of Goods Sold:     |                |               |               |                |               |
| Beginning Inventory     | 130            | 42            | 12            | 184            | 162           |
| Purchases               | 290            | 310           | 40            | 640            | 392           |
| Freight                 | <u>35</u>      | <u>215</u>    | <u>14</u>     | <u>264</u>     | <u>197</u>    |
|                         | 455            | 567           | 66            | 1,088          | 751           |
| Ending Inventory        | <u>152</u>     | <u>68</u>     | <u>11</u>     | <u>231</u>     | <u>184</u>    |
| Cost of Goods Sold      | <u>303</u>     | <u>499</u>    | <u>55</u>     | <u>857</u>     | <u>567</u>    |
| Gross Profit            | <u>\$ 419</u>  | <u>\$ 88</u>  | <u>\$ 55</u>  | 562            | 335           |
| Operating Expenses      |                |               |               | <u>97</u>      | <u>61</u>     |
| Net Income for the Year |                |               |               | <u>\$ 465</u>  | <u>\$ 274</u> |

## Northwest Territories Liquor Control System

### FROBISHER BAY WAREHOUSE

|                         | 1984                      |               |              |                 | 1983            |
|-------------------------|---------------------------|---------------|--------------|-----------------|-----------------|
|                         | Spirits                   | Beer          | Wine         | Total           | Total           |
|                         | (in thousands of dollars) |               |              |                 |                 |
| Sales                   | <u>\$ 423</u>             | <u>\$ 861</u> | <u>\$ 88</u> | <u>\$ 1,372</u> | <u>\$ 1,232</u> |
| Cost of Goods Sold:     |                           |               |              |                 |                 |
| Beginning Inventory     | 135                       | 37            | 28           | 200             | 125             |
| Purchases               | 135                       | 409           | 25           | 569             | 619             |
| Freight                 | <u>34</u>                 | <u>326</u>    | <u>29</u>    | <u>389</u>      | <u>498</u>      |
|                         | 304                       | 772           | 82           | 1,158           | 1,242           |
| Ending Inventory        | <u>113</u>                | <u>41</u>     | <u>19</u>    | <u>173</u>      | <u>200</u>      |
| Cost of Goods Sold      | <u>191</u>                | <u>731</u>    | <u>63</u>    | <u>985</u>      | <u>1,042</u>    |
| Gross Profit            | <u>\$ 232</u>             | <u>\$ 130</u> | <u>\$ 25</u> | 387             | 190             |
| Operating Expenses      |                           |               |              | <u>142</u>      | <u>115</u>      |
| Net Income for the Year |                           |               |              | <u>\$ 245</u>   | <u>\$ 75</u>    |

# Northwest Territories Liquor Control System

## FORT SMITH AGENCY

|                         | 1984          |               |               |                 | 1983            |
|-------------------------|---------------|---------------|---------------|-----------------|-----------------|
|                         | Spirits       | Beer          | Wine          | Total           | Total           |
| Sales                   | <u>\$ 639</u> | <u>\$ 645</u> | <u>\$ 191</u> | <u>\$ 1,475</u> | <u>\$ 1,390</u> |
| Cost of Goods Sold:     |               |               |               |                 |                 |
| Beginning Inventory     | 81            | 21            | 35            | 137             | 126             |
| Purchases               | 263           | 327           | 62            | 652             | 599             |
| Freight                 | <u>20</u>     | <u>37</u>     | <u>18</u>     | <u>75</u>       | <u>78</u>       |
|                         | 364           | 385           | 115           | 864             | 803             |
| Ending Inventory        | <u>96</u>     | <u>16</u>     | <u>27</u>     | <u>139</u>      | <u>137</u>      |
| Cost of Goods Sold      | <u>268</u>    | <u>369</u>    | <u>88</u>     | <u>725</u>      | <u>666</u>      |
| Gross Profit            | <u>\$ 371</u> | <u>\$ 276</u> | <u>\$ 103</u> | 750             | 724             |
| Operating Expenses      |               |               |               | <u>115</u>      | <u>113</u>      |
| Net Income for the Year |               |               |               | <u>\$ 635</u>   | <u>\$ 611</u>   |



# Northwest Territories Liquor Control System

## FORT SIMPSON AGENCY

|                         | 1984    |        |       |        | 1983   |
|-------------------------|---------|--------|-------|--------|--------|
|                         | Spirits | Beer   | Wine  | Total  | Total  |
| Sales                   | \$ 331  | \$ 424 | \$ 32 | \$ 787 | \$ 625 |
| Cost of Goods Sold:     |         |        |       |        |        |
| Beginning Inventory     | 41      | 24     | 11    | 76     | 99     |
| Purchases               | 147     | 247    | 14    | 408    | 254    |
| Freight                 | 11      | 23     | 5     | 39     | 36     |
|                         | 199     | 294    | 30    | 523    | 389    |
| Ending Inventory        | 31      | 36     | 11    | 78     | 76     |
| Cost of Goods Sold      | 168     | 258    | 19    | 445    | 313    |
| Gross Profit            | \$ 163  | \$ 166 | \$ 13 | 342    | 312    |
| Operating Expenses      |         |        |       | 85     | 81     |
| Net Income for the Year |         |        |       | \$ 257 | \$ 231 |

# Northwest Territories Liquor Control System

## PINE POINT AGENCY

|                         | <u>1984</u>    |               |              |               | <u>1983</u>   |
|-------------------------|----------------|---------------|--------------|---------------|---------------|
|                         | <u>Spirits</u> | <u>Beer</u>   | <u>Wine</u>  | <u>Total</u>  | <u>Total</u>  |
| Sales                   | <u>\$ 479</u>  | <u>\$ 400</u> | <u>\$ 52</u> | <u>\$ 931</u> | <u>\$ 976</u> |
| Cost of Goods Sold:     |                |               |              |               |               |
| Beginning Inventory     | 65             | 8             | 19           | 92            | 91            |
| Purchases               | 177            | 231           | 20           | 428           | 426           |
| Freight                 | <u>15</u>      | <u>15</u>     | <u>6</u>     | <u>36</u>     | <u>39</u>     |
|                         | 257            | 254           | 45           | 556           | 556           |
| Ending Inventory        | <u>68</u>      | <u>31</u>     | <u>20</u>    | <u>119</u>    | <u>92</u>     |
| Cost of Goods Sold      | <u>189</u>     | <u>223</u>    | <u>25</u>    | <u>437</u>    | <u>464</u>    |
| Gross Profit            | <u>\$ 290</u>  | <u>\$ 177</u> | <u>\$ 27</u> | 494           | 512           |
| Operating Expenses      |                |               |              | <u>92</u>     | <u>97</u>     |
| Net Income for the Year |                |               |              | <u>\$ 402</u> | <u>\$ 415</u> |

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## TUNGSTEN AGENCY

|                         | 1984           |              |              |               | 1983          |
|-------------------------|----------------|--------------|--------------|---------------|---------------|
|                         | <u>Spirits</u> | <u>Beer</u>  | <u>Wine</u>  | <u>Total</u>  | <u>Total</u>  |
| Sales                   | <u>\$ 71</u>   | <u>\$ 65</u> | <u>\$ 21</u> | <u>\$ 157</u> | <u>\$ 284</u> |
| Cost of Goods Sold:     |                |              |              |               |               |
| Beginning Inventory     | 8              | 4            | 2            | 14            | 19            |
| Purchases               | 41             | 54           | 14           | 109           | 180           |
| Freight                 | <u>2</u>       | <u>7</u>     | <u>1</u>     | <u>10</u>     | <u>16</u>     |
|                         | 51             | 65           | 17           | 133           | 215           |
| Ending Inventory        | <u>14</u>      | <u>6</u>     | <u>4</u>     | <u>24</u>     | <u>14</u>     |
| Cost of Goods Sold      |                |              |              |               |               |
| Sold                    | <u>37</u>      | <u>59</u>    | <u>13</u>    | <u>109</u>    | <u>201</u>    |
| Gross Profit            | <u>\$ 34</u>   | <u>\$ 6</u>  | <u>\$ 8</u>  | 48            | 83            |
| Operating Expenses      |                |              |              | <u>6</u>      | <u>12</u>     |
| Net Income for the Year |                |              |              | <u>\$ 42</u>  | <u>\$ 71</u>  |

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### CAMBRIDGE BAY AGENCY

|                         | 1984     |               |          |               | 1983          |
|-------------------------|----------|---------------|----------|---------------|---------------|
|                         | Spirits  | Beer          | Wine     | Total         | Total         |
| Sales                   | <u>—</u> | <u>\$ 156</u> | <u>—</u> | <u>\$ 156</u> | <u>\$ 102</u> |
| Cost of Goods Sold:     |          |               |          |               |               |
| Beginning Inventory     | —        | 5             | —        | 5             | —             |
| Purchases               | —        | 63            | —        | 63            | 41            |
| Freight                 | <u>—</u> | <u>74</u>     | <u>—</u> | <u>74</u>     | <u>42</u>     |
|                         | —        | 142           | —        | 142           | 83            |
| Ending Inventory        | <u>—</u> | <u>6</u>      | <u>—</u> | <u>6</u>      | <u>5</u>      |
| Cost of Goods Sold      | <u>—</u> | <u>136</u>    | <u>—</u> | <u>136</u>    | <u>78</u>     |
| Gross Profit            | <u>—</u> | <u>\$ 20</u>  | <u>—</u> | 20            | 24            |
| Operating Expenses      |          |               |          | <u>20</u>     | <u>13</u>     |
| Net Income for the Year |          |               |          | <u>\$ 0</u>   | <u>11</u>     |



