

FINANCIAL SUMMARY - FINANCIAL POSITION
(\$000s)

	2008-09 VOTED TO DATE	CHANGE ⁽¹⁾	2008-09 REVISED VOTE
Net Financial Resources			
Surplus (Deficit) for the Year	2,621	(1,253)	1,368
Effect of change in tangible capital assets (including restricted funds)			
Less: Acquisitions	(67,279)	3,085	(64,194)
Plus: Amortization expense	32,710	1,642	34,352
Plus: Deferred capital contributions	32,520	6,744	39,264
Less: Amortization of deferred capital contributions	(15,241)	486	(14,755)
Plus: Write-downs of deferred capital contributions	0	4	4
Plus: Proceeds on disposals	0	190	190
Plus: Write-downs and disposals	942	(84)	858
	(16,348)	12,067	(4,281)
Effect of change in other non-financial assets			
Less: Increase in inventories of supplies	0	(1,376)	(1,376)
Less: Increase in prepaid expenses	0	(251)	(251)
	0	(1,627)	(1,627)
Increase (decrease) in net financial resources	(13,727)	9,187	(4,540)
Net Financial Resources, March 31, 2008	165,084	0	165,084
Restate Opening Balance for accounting change related to Building Canada Fund	0	(25,000)	(25,000)
Net Financial Resources, March 31, 2009 (A)	151,357	(15,813)	135,544
Net Non-Financial Resources			
Net opening balance, beginning of the year			412,125
Prior Year Adjustment related to transfer of Whitehorse Hospital Campus			(6,330)
Plus: Effect of change in tangible capital assets			4,281
Plus: Effect of change in other non-financial assets			1,627
Net Non-Financial Resources, March 31, 2009 (B)			411,703
Accumulated Surplus, March 31, 2009 (A + B)			547,247

- (1) The 2008-09 Supplementary Estimates No. 3 document serves two purposes: i) it details expenditure changes requiring Appropriation authority, and ii) it provides updated information on the financial position of the Government. On the Financial Summary - Surplus / (Deficit), O&M Expenditure Summary and Capital Expenditure Summary, the shaded column is referred to as "Supplementary No. 3" representing changes requiring increased Appropriation authority. On all schedules, the column "Under Expenditure/Change" represents changes due to 2008-09 activities or changes reflected in the 2008-09 Public Accounts affecting the 2008-09 financial position.