

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2010**

	Recycling	Youth Investment Fund	Health Investment Fund	Conservation Fund	Road and Airport Equipment Reserve Fund	Queen's Printer Revolving Fund	Vehicle Fleet Revolving Fund	Wildland Fire Suppression Fund	Risk Management Revolving Fund	2010 Total	2009 Total
Revenues											
Appropriation	\$ 250,000	\$ 138,000	\$ 75,000	\$ -	\$ -	\$ 38,000	\$ 325,000	\$ 7,205,000	\$ 675,512	\$ 8,706,512	\$ 7,550,513
Operating	2,686,248	-	-	15,771	9,544,192	650,056	4,240,463	1,542,852	168,822	18,848,404	21,169,584
	<u>2,936,248</u>	<u>138,000</u>	<u>75,000</u>	<u>15,771</u>	<u>9,544,192</u>	<u>688,056</u>	<u>4,565,463</u>	<u>8,747,852</u>	<u>844,334</u>	<u>27,554,916</u>	<u>28,720,097</u>
Expenses											
Operating	3,086,411	126,863	109,715	-	9,142,122	623,818	2,249,940	14,340,288	598,932	30,278,089	22,350,812
Amortization	-	-	-	-	2,265,394	30,756	1,004,867	-	-	3,301,017	2,832,731
	<u>3,086,411</u>	<u>126,863</u>	<u>109,715</u>	<u>-</u>	<u>11,407,516</u>	<u>654,574</u>	<u>3,254,807</u>	<u>14,340,288</u>	<u>598,932</u>	<u>33,579,106</u>	<u>25,183,543</u>
Net profit (loss) for the year	(150,163)	11,137	(34,715)	15,771	(1,863,324)	33,482	1,310,656	(5,592,436)	245,402	(6,024,190)	3,536,554
<i>Adjustments for the Financial Administration Act requirements</i>											
Acquisition of capital assets	-	-	-	-	(3,191,341)	-	(1,170,777)	-	-	(4,362,118)	(2,066,638)
Amortization of capital assets net of amortization of deferred capital contributions	-	-	-	-	2,265,394	30,756	970,224	-	-	3,266,374	2,832,731
(Gain) loss on sale of capital assets	-	-	-	-	(144,853)	-	(17,159)	-	-	(162,012)	(103,857)
Write-down of capital assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds on sale of capital assets	-	-	-	-	175,973	-	51,122	-	-	227,095	193,237
Balance at beginning of year	<u>1,008,493</u>	<u>83,387</u>	<u>109,474</u>	<u>89,299</u>	<u>7,529,449</u>	<u>22,051</u>	<u>419,206</u>	<u>5,766,053</u>	<u>3,946,642</u>	<u>18,974,054</u>	<u>14,582,027</u>
Balance at end of year	<u>\$ 858,330</u>	<u>\$ 94,524</u>	<u>\$ 74,759</u>	<u>\$ 105,070</u>	<u>\$ 4,771,298</u>	<u>\$ 86,289</u>	<u>\$ 1,563,272</u>	<u>\$ 173,617</u>	<u>\$ 4,192,044</u>	<u>\$ 11,919,203</u>	<u>\$ 18,974,054</u>

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Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:											
Assets											
Accounts receivable	\$ 269,212	\$ -	\$ -	\$ -	\$ -	\$ 1,112	\$ 29,836	\$ -	\$ -	\$ 300,160	\$ 346,540
Tangible capital assets	-	-	-	-	14,433,189	91,083	4,995,434	-	-	19,519,706	18,549,035
(Deferred capital contributions)	-	-	-	-	-	-	(128,554)	-	-	(128,554)	(188,545)
	<u>269,212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,433,189</u>	<u>92,195</u>	<u>4,896,716</u>	<u>-</u>	<u>-</u>	<u>19,691,312</u>	<u>18,707,030</u>
Liabilities											
Accounts payable and accrued liabilities	<u>47,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,520</u>	<u>154,195</u>	<u>-</u>	<u>1,057,000</u>	<u>1,298,695</u>	<u>1,681,436</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:											
Accumulated surplus (deficit)	<u>\$ 858,330</u>	<u>\$ 94,524</u>	<u>\$ 74,759</u>	<u>\$ 105,070</u>	<u>\$ 19,204,488</u>	<u>\$ (152,332)</u>	<u>\$ 3,915,526</u>	<u>\$ 173,617</u>	<u>\$ 4,192,044</u>	<u>\$ 28,466,026</u>	<u>\$ 34,490,216</u>