

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2012**

	Recycling Fund	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	2012 Total	2011 Total
Revenues											
Appropriation	\$ 175,000	\$ 102,000	\$ 75,000	\$ -	\$ -	\$ 122,385	\$ -	\$ 6,455,000	\$ 675,500	\$ 7,604,885	\$ 7,602,013
Operating	2,699,347	-	-	3,539	12,049,343	466,893	3,817,869	892,231	-	19,929,222	20,084,946
	<u>2,874,347</u>	<u>102,000</u>	<u>75,000</u>	<u>3,539</u>	<u>12,049,343</u>	<u>589,278</u>	<u>3,817,869</u>	<u>7,347,231</u>	<u>675,500</u>	<u>27,534,107</u>	<u>27,686,959</u>
Expenses											
Operating	2,912,748	93,000	80,057	-	10,049,597	557,844	2,393,440	6,222,453	851,582	23,160,721	22,219,722
Amortization	-	-	-	-	2,469,527	31,732	1,017,935	-	-	3,519,194	3,453,661
	<u>2,912,748</u>	<u>93,000</u>	<u>80,057</u>	<u>-</u>	<u>12,519,124</u>	<u>589,576</u>	<u>3,411,375</u>	<u>6,222,453</u>	<u>851,582</u>	<u>26,679,915</u>	<u>25,673,383</u>
Net profit (loss) for the year	(38,401)	9,000	(5,057)	3,539	(469,781)	(298)	406,494	1,124,778	(176,082)	854,192	2,013,576
Adjustments for the <i>Financial Administration Act</i> requirements											
Acquisition of capital assets	-	-	-	-	(4,045,337)	-	(1,156,697)	-	-	(5,202,034)	(6,076,648)
Amortization of capital assets net of amortization of deferred capital contributions	-	-	-	-	2,469,527	31,732	1,017,935	-	-	3,519,194	3,453,661
Write-down of capital assets	-	-	-	-	185,192	-	-	-	-	185,192	-
(Gain) loss on sale of capital assets	-	-	-	-	(48,997)	-	(2,476)	-	-	(51,473)	(39,351)
Proceeds on sale of capital assets	-	-	-	-	176,503	-	89,538	-	-	266,041	218,467
Balance at beginning of year	<u>890,272</u>	<u>122,868</u>	<u>100,317</u>	<u>109,697</u>	<u>2,767,966</u>	<u>106,340</u>	<u>2,328,271</u>	<u>290,937</u>	<u>4,772,240</u>	<u>11,488,908</u>	<u>11,919,203</u>
Balance at end of year	<u>\$ 851,871</u>	<u>\$ 131,868</u>	<u>\$ 95,260</u>	<u>\$ 113,236</u>	<u>\$ 1,035,073</u>	<u>\$ 137,774</u>	<u>\$ 2,683,065</u>	<u>\$ 1,415,715</u>	<u>\$ 4,596,158</u>	<u>\$ 11,060,020</u>	<u>\$ 11,488,908</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	\$ 67,200	\$ -	\$ -	\$ -	\$ -	\$ 699	\$ 97,291	\$ -	\$ -	\$ 165,190	\$ 280,405
Tangible capital assets	-	-	-	-	18,151,296	39,488	5,014,751	-	-	23,205,535	21,935,076
(Deferred capital contributions)	-	-	-	-	-	-	(87,434)	-	-	(87,434)	(100,054)
	<u>67,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,151,296</u>	<u>40,187</u>	<u>5,024,608</u>	<u>-</u>	<u>-</u>	<u>23,283,291</u>	<u>22,115,427</u>
Liabilities											
Accounts payable and accrued liabilities	<u>58,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,913</u>	<u>706,972</u>	<u>-</u>	<u>1,257,846</u>	<u>2,061,352</u>	<u>1,279,409</u>
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:											
Accumulated surplus (deficit)	<u>\$ 851,871</u>	<u>\$ 131,868</u>	<u>\$ 95,260</u>	<u>\$ 113,236</u>	<u>\$ 19,186,369</u>	<u>\$ (152,441)</u>	<u>\$ 5,095,758</u>	<u>\$ 1,415,715</u>	<u>\$ 4,596,158</u>	<u>\$ 31,333,794</u>	<u>\$ 30,479,602</u>