

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2014**

	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
Revenues							
Appropriation	\$ 175,000	\$ 102,000	\$ 75,000	\$ -	\$ -	\$ 71,803	\$ 42,900
Operating	2,969,759	-	-	2,777	14,216,673	505,884	3,834,459
	<u>3,144,759</u>	<u>102,000</u>	<u>75,000</u>	<u>2,777</u>	<u>14,216,673</u>	<u>577,687</u>	<u>3,877,359</u>
Expenses							
Operating	3,061,091	103,301	112,732	-	10,815,141	554,048	2,020,352
Amortization	-	-	-	-	2,704,780	9,380	1,023,245
	<u>3,061,091</u>	<u>103,301</u>	<u>112,732</u>	<u>-</u>	<u>13,519,921</u>	<u>563,428</u>	<u>3,043,597</u>
Net profit (loss) for the year	83,668	(1,301)	(37,732)	2,777	696,752	14,259	833,762
Adjustments for the <i>Financial Administration Act</i> requirements							
Acquisition of capital assets	-	-	-	-	(2,715,334)	(35,183)	(1,166,168)
Amortization of capital assets	-	-	-	-	2,704,780	9,380	1,023,245
Write-down of capital assets	-	-	-	-	-	-	-
Loss (gain) on sale of capital assets	-	-	-	-	-	-	11,906
Proceeds on sale of capital assets	-	-	-	-	-	-	95,309
Balance at beginning of year	646,606	28,286	112,133	131,156	282,893	135,011	3,298,643
Balance at end of year	<u>\$ 730,274</u>	<u>\$ 26,985</u>	<u>\$ 74,401</u>	<u>\$ 133,933</u>	<u>\$ 969,091</u>	<u>\$ 123,467</u>	<u>\$ 4,096,697</u>

Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:

Assets

Accounts receivable	\$ 258,730	\$ -	\$ -	\$ -	\$ 3,555	\$ 718	\$ 20,708
Tangible capital assets	-	-	-	-	19,063,529	34,169	5,152,513
	<u>258,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,067,084</u>	<u>34,887</u>	<u>5,173,221</u>

Liabilities

Accounts payable and accrued liabilities	49,793	-	-	-	1,148	20,218	504,189
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Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:

Accumulated surplus (deficit)	<u>\$ 730,274</u>	<u>\$ 26,985</u>	<u>\$ 74,401</u>	<u>\$ 133,933</u>	<u>\$ 20,032,620</u>	<u>\$ (172,067)</u>	<u>\$ 6,734,587</u>
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GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds
for the year ended March 31, 2014

	Wildland Fire Suppression Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	2014 Total	2013 Total
Revenues							
Appropriation	\$ 14,957,000	\$ 676,000	\$ -	\$ 761,155	\$ -	\$ 16,860,858	\$ 7,697,640
Operating	354,186	-	4,458,538	642,887	117,096	27,102,259	20,811,877
	<u>15,311,186</u>	<u>676,000</u>	<u>4,458,538</u>	<u>1,404,042</u>	<u>117,096</u>	<u>43,963,117</u>	<u>28,509,517</u>
Expenses							
Operating	17,161,695	438,867	22,022	188,869	100,909	34,579,027	23,662,495
Amortization	-	-	-	-	-	3,737,405	3,719,107
	<u>17,161,695</u>	<u>438,867</u>	<u>22,022</u>	<u>188,869</u>	<u>100,909</u>	<u>38,316,432</u>	<u>27,381,602</u>
Net profit (loss) for the year	(1,850,509)	237,133	4,436,516	1,215,173	16,187	5,646,685	1,127,915
Adjustments for the <i>Financial Administration Act</i> requirements							
Acquisition of capital assets	-	-	-	-	-	(3,916,685)	(4,749,697)
Amortization of capital assets	-	-	-	-	-	3,737,405	3,719,107
Write-down of capital assets	-	-	-	-	-	-	-
Loss (gain) on sale of capital assets	-	-	-	-	-	11,906	(106,635)
Proceeds on sale of capital assets	-	-	-	-	-	95,309	164,614
Balance at beginning of year	1,850,509	4,730,087	-	-	-	11,215,324	11,060,020
Balance at end of year	\$ -	\$ 4,967,220	\$ 4,436,516	\$ 1,215,173	\$ 16,187	\$ 16,789,944	\$ 11,215,324
Assets and liabilities that are specific to each Fund and included in the Government's assets and liabilities are as follows:							
Assets							
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,711	\$ 115,963
Tangible capital assets	-	-	-	-	-	24,250,211	24,178,146
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,533,922</u>	<u>24,294,109</u>
Liabilities							
Accounts payable and accrued liabilities	-	1,168,980	-	-	-	1,744,328	1,719,448
Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:							
Accumulated surplus (deficit)	\$ -	\$ 4,967,220	\$ 4,436,516	\$ 1,215,173	\$ 16,187	\$ 38,195,829	\$ 32,549,144