

GOVERNMENT OF YUKON

Schedule 6

**Schedule of Restricted Funds
for the year ended March 31, 2015**

	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	\$ -	\$ -	\$ 11,400	\$ 26,600
Operating	2,784,734	-	-	12,691	15,518,617	580,671	3,851,669
	<u>2,959,734</u>	<u>102,000</u>	<u>75,000</u>	<u>12,691</u>	<u>15,518,617</u>	<u>592,071</u>	<u>3,878,269</u>
Expenses							
Operating	3,333,910	100,501	72,565	3,209	9,922,509	554,605	2,241,259
Amortization	-	-	-	-	2,149,406	9,380	1,010,462
	<u>3,333,910</u>	<u>100,501</u>	<u>72,565</u>	<u>3,209</u>	<u>12,071,915</u>	<u>563,985</u>	<u>3,251,721</u>
Net profit (loss) for the year	(374,176)	1,499	2,435	9,482	3,446,702	28,086	626,548
Adjustments for the <i>Financial Administration Act</i> requirements							
Acquisition of capital assets	-	-	-	-	(1,162,462)	-	(422,089)
Amortization of capital assets	-	-	-	-	2,149,406	9,380	1,010,462
Write-down of capital assets	-	-	-	-	-	-	-
Loss (gain) on sale of capital assets	-	-	-	-	(79,740)	-	16,131
Proceeds on sale of capital assets	-	-	-	-	123,450	-	65,000
Balance at beginning of year	730,274	26,985	74,401	133,933	969,091	123,467	4,096,697
Balance at end of year	<u>\$ 356,098</u>	<u>\$ 28,484</u>	<u>\$ 76,836</u>	<u>\$ 143,415</u>	<u>\$ 5,446,447</u>	<u>\$ 160,933</u>	<u>\$ 5,392,749</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	\$ 294,276	\$ -	\$ -	\$ -	\$ 1,653	\$ 5,940	\$ 30,878
Tangible capital assets	-	-	-	-	18,032,876	24,789	4,483,287
	<u>294,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,034,529</u>	<u>30,729</u>	<u>4,514,165</u>

Liabilities

Accounts payable and accrued liabilities	123,285	-	-	-	320	289,544	262,890
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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>\$ 356,098</u>	<u>\$ 28,484</u>	<u>\$ 76,836</u>	<u>\$ 143,415</u>	<u>\$ 23,479,323</u>	<u>\$ (143,981)</u>	<u>\$ 7,361,135</u>
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GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds
for the year ended March 31, 2015

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	2015 Total	2014 Total
Revenues								
Appropriation	\$ 6,612,000	\$ 610,587	\$ -	\$ 16,000	\$ -	\$ -	\$ 7,628,587	\$ 16,860,858
Operating	1,553,035	-	221,390	-	176,830	171,349	24,870,986	27,102,259
	<u>8,165,035</u>	<u>610,587</u>	<u>221,390</u>	<u>16,000</u>	<u>176,830</u>	<u>171,349</u>	<u>32,499,573</u>	<u>43,963,117</u>
Expenses								
Operating	5,535,917	577,807	1,920	13,483	130,817	-	22,488,503	34,579,027
Amortization	-	-	-	-	-	-	3,169,248	3,737,405
	<u>5,535,917</u>	<u>577,807</u>	<u>1,920</u>	<u>13,483</u>	<u>130,817</u>	<u>-</u>	<u>25,657,751</u>	<u>38,316,432</u>
Net profit (loss) for the year	2,629,118	32,780	219,470	2,517	46,013	171,349	6,841,823	5,646,685
Adjustments for the <i>Financial Administration Act</i> requirements								
Acquisition of capital assets	-	-	-	-	-	-	(1,584,551)	(3,916,685)
Amortization of capital assets	-	-	-	-	-	-	3,169,248	3,737,405
Write-down of capital assets	-	-	-	-	-	-	-	-
Loss (gain) on sale of capital assets	-	-	-	-	-	-	(63,609)	11,906
Proceeds on sale of capital assets	-	-	-	-	-	-	188,450	95,309
Balance at beginning of year	-	4,967,220	4,436,516	1,215,173	16,187	-	16,789,944	11,215,324
Balance at end of year	<u>\$ 2,629,118</u>	<u>\$ 5,000,000</u>	<u>\$ 4,655,986</u>	<u>\$ 1,217,690</u>	<u>\$ 62,200</u>	<u>\$ 171,349</u>	<u>\$ 25,341,305</u>	<u>\$ 16,789,944</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,747	\$ 283,711
Tangible capital assets	-	-	-	-	-	-	22,540,952	24,250,211
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,873,699</u>	<u>24,533,922</u>

Liabilities

Accounts payable and accrued liabilities	-	979,106	-	-	-	-	1,655,145	1,744,328
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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>\$ 2,629,118</u>	<u>\$ 5,000,000</u>	<u>\$ 4,655,986</u>	<u>\$ 1,217,690</u>	<u>\$ 62,200</u>	<u>\$ 171,349</u>	<u>\$ 45,037,653</u>	<u>\$ 38,195,829</u>
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