

GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2018

	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
<b>Revenues</b>							
Appropriation	\$ 175,000	\$ 102,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 25,608
Operating	4,130,661	-	-	531	16,078,038	553,952	4,636,295
	<u>4,305,661</u>	<u>102,000</u>	<u>75,000</u>	<u>531</u>	<u>16,078,038</u>	<u>553,952</u>	<u>4,661,903</u>
<b>Expenses</b>							
Operating	4,322,097	107,915	76,169	-	9,997,888	595,700	2,580,787
Amortization	-	-	-	-	2,464,069	55,540	1,501,089
	<u>4,322,097</u>	<u>107,915</u>	<u>76,169</u>	<u>-</u>	<u>12,461,957</u>	<u>651,240</u>	<u>4,081,876</u>
Net profit (loss) for the year	(16,436)	(5,915)	(1,169)	531	3,616,081	(97,288)	580,027
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>							
Acquisition of capital assets	-	-	-	-	(7,825,428)	-	(2,215,224)
Amortization of capital assets	-	-	-	-	2,464,069	55,540	1,501,089
Gain on sale of capital assets	-	-	-	-	(18,911)	-	(6,698)
Proceeds on sale of capital assets	-	-	-	-	18,911	-	225,038
Balance at beginning of year	309,114	25,571	61,772	161,333	5,479,378	83,417	3,270,162
Balance at end of year	<u>\$ 292,678</u>	<u>\$ 19,656</u>	<u>\$ 60,603</u>	<u>\$ 161,864</u>	<u>\$ 3,734,100</u>	<u>\$ 41,669</u>	<u>\$ 3,354,394</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	\$ 926,596	\$ -	\$ -	\$ -	\$ 24	\$ 11,115	\$ 19,811
Tangible capital assets	-	-	-	-	32,563,842	99,934	8,172,963
	<u>926,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,563,866</u>	<u>111,049</u>	<u>8,192,774</u>

Liabilities

Accounts payable and accrued liabilities	26,737	-	-	-	1,781,710	102,380	244,373
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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>\$ 292,678</u>	<u>\$ 19,656</u>	<u>\$ 60,603</u>	<u>\$ 161,864</u>	<u>\$ 36,297,943</u>	<u>\$ (188,099)</u>	<u>\$ 9,012,306</u>
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GOVERNMENT OF YUKON

Schedule 6

Schedule of Restricted Funds  
for the year ended March 31, 2018

	Wildland Fire Suppression Revolving Fund	Risk Management Revolving Fund	Assurance Fund	Yukon Historic Resources Fund	Corrections Revolving Fund	Elijah Smith Forest Renewal Fund	2018 Total	2017 Total
<b>Revenues</b>								
Appropriation	\$ 10,453,000	\$ 2,271,000	\$ -	\$ 16,000	\$ -	\$ -	\$ 13,117,608	\$ 9,514,303
Operating	1,905,282	959,224	177,640	-	109,554	21,160	28,572,337	25,564,188
	<u>12,358,282</u>	<u>3,230,224</u>	<u>177,640</u>	<u>16,000</u>	<u>109,554</u>	<u>21,160</u>	<u>41,689,945</u>	<u>35,078,491</u>
<b>Expenses</b>								
Operating	11,805,446	3,141,779	44	24,200	133,469	-	32,785,494	25,424,016
Amortization	-	-	-	-	-	-	4,020,698	3,542,705
	<u>11,805,446</u>	<u>3,141,779</u>	<u>44</u>	<u>24,200</u>	<u>133,469</u>	<u>-</u>	<u>36,806,192</u>	<u>28,966,721</u>
Net profit (loss) for the year	552,836	88,445	177,596	(8,200)	(23,915)	21,160	4,883,753	6,111,770
<b>Adjustments for the <i>Financial Administration Act</i> requirements</b>								
Acquisition of capital assets	-	-	-	-	-	-	(10,040,652)	(10,344,638)
Amortization of capital assets	-	-	-	-	-	-	4,020,698	3,542,705
Gain on sale of capital assets	-	-	-	-	-	-	(25,609)	(346,433)
Proceeds on sale of capital assets	-	-	-	-	-	-	243,949	442,329
Balance at beginning of year	423,795	4,352,417	4,998,110	1,216,260	42,399	202,919	20,626,647	21,220,914
Balance at end of year	<u>\$ 976,631</u>	<u>\$ 4,440,862</u>	<u>\$ 5,175,706</u>	<u>\$ 1,208,060</u>	<u>\$ 18,484</u>	<u>\$ 224,079</u>	<u>\$ 19,708,786</u>	<u>\$ 20,626,647</u>

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

<b>Assets</b>								
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957,546	\$ 212,109
Tangible capital assets	-	-	-	-	-	-	40,836,739	35,035,128
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,794,285</u>	<u>35,247,237</u>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	-	2,133,215	-	-	-	-	4,288,415	1,459,918

Accumulated surplus (deficit) of the Funds that are included in the Government's accumulated surplus are as follows:

Accumulated surplus (deficit)	<u>\$ 976,631</u>	<u>\$ 4,440,862</u>	<u>\$ 5,175,706</u>	<u>\$ 1,208,060</u>	<u>\$ 18,484</u>	<u>\$ 224,079</u>	<u>\$ 57,700,773</u>	<u>\$ 52,817,020</u>
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